

OCA CIRCULAR NO. 26-2018, February 13, 2018

OCA CIRCULAR NO. 26-2018, February 13, 2018

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/c717b542ed3f/>

TO:

Executive/Presiding Judges, Clerks of Court/Officers-in- Charge/Accountable Officers and Sheriffs of the Second Level Courts

SUBJECT :

Remittances of Fines, Money Exhibits, Proceeds from Sale of Exhibits, Forfeited Cash Bonds and Net Interest Income

Numerous queries have been brought to the attention of this Office as to the proper remittance of fines, money exhibits, proceeds from sale of exhibits, forfeited cash bonds and net interest income.

In this regard, the Fiscal Monitoring Division, Court Management Office, Office of the Court Administrator, provided the following information as to the proper remittance of the same:

PARTICULARS LEGAL BASIS FUND ACCOUNT

Exhibit Money in Drugs Cases OCA Circular No. 71-2017 dated 27 March 2017 General Fund (GF)

Fines imposed in Administrative Matters, Violation of Rules & Contempt Proceedings R. A. No. 9227 (Creation of SAJF vice GF) dated 23 October 2003 Special Allowance for the Judiciary Fund (SAJF)

Fines for violation of Municipal/City Ordinances OCA Circular No. 10-2002 dated 5 February 2002 Issuing LGU

Forfeited Bail Bonds A.M. No. 05-3-35-SC dated 18 January 2011 General Fund (GF)

Net Interest Income on Fiduciary Fund A.M. No. 05-3-35-SC dated 18 January 2011 General Fund (GF)

Proceeds of the Crime and the Instruments or Tool (including Exhibit Money and Fines imposed as Penalty for the Crime committed) Article 45, Revised Penal Code and Special Laws (unless otherwise provided) General Fund (GF)

Proceeds from Sale of Exhibits and Fines imposed in Drugs Cases OCA Circular No. 71-2017 dated 27 March 2017 Dangerous Drugs Board

Proceeds from Sale of Court Records, Papers and Exhibits subject of the Disposal and/or Destruction Administrative Order No. 170- 2008 dated 11 November 2008 and OCA Circular No. 14-2016 (No. 1(d), A.M. No. 07-3-09-SC) Judiciary Development Fund (JDF)

However, the withdrawal and remittance of the net interest income generated from the Sheriff's Trust Fund (STF) shall be held in abeyance until such time that the new guidelines on the STF have been approved.

For your information and strict compliance.

13 February 2018

(SGD.) JOSE MIDAS P. MARQUEZ
Court Administrator

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.