

**RE: FINANCIAL AUDIT CONDUCTED ON THE BOOK OF ACCOUNTS OF
CLERK OF COURT PACITA T. SENDIN, MTC, SOLANO, NUEVA
VIZCAYA.**

A.M. No. 01-4-119. January 16, 2002

Ponente: PARDO, J.

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PARDO, J.:

This involves an audit by the Office of the Court Administrator on the books of accounts of Clerk of Court Pacita T. Sendin, Municipal Trial Court, Solano, Nueva Vizcaya.

On July 19, 2000, Mrs. Sendin compulsorily retired from the service. Thus, she submitted her cashbooks and other related documents for clearance purposes. She was in charge of judiciary funds for the period covering March 1985 to July 15, 2000.

On March 28, 2001, the Office of the Clerk of Court submitted a memorandum indicating that based on the computation presented to the Fiscal Monitoring Division, their audit revealed that there was delay in the remittances of funds collection.

The computation is as follows:

FOR THE JUDICIARY DEVELOPMENT FUND:

Total collections for the
period from March
1985 to July 15, 2000

P 305,203.20

Less: Remittance made-
March 1985 to July 15, 2000

253,614.20

Unremitted Collections as
Of July 15, 2000

51,589.00

Less: Remittances made on
January 25, 2001

Replacement of stale
PMO deposited on 12/14/2000

P 49,725.00

1,864.00

51,589.00

Accountability after
January 25, 2001

P -0-
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FOR GENERAL FUND:

Total Collections for the period

from September 1995 to
July 15, 2000

P 99, 751.85

Less: Remittances made –

September 1999 to July
15, 2000 (representing
interest earned on
deposits of
Fiduciary Fund)

17,866.65

Unremitted Collections as of
July 15, 2000

P 81,885.20

Less: Remittances made –
January 25, 2001

81,885.20

Accountability after January 25, 2001

P -0-

FOR THE FIDUCIARY FUND:

Beginning Balance
(collections directly
deposited with the
MTO)

P 159,150.00

Add: Total collections for
the period from April
1995 to July 15, 2000

1,011,650.00

Total Collections

P 1,170,650.00

Less: Withdrawals made
for the same period

521,400.00

Balance of Unwithdrawn
Fiduciary Fund as of
15, 2000

P 649,250.00

Less: LBP Balance as of
July 15, 2000 under
Savings Account No.

P 317,901.44

0721345 MTO
Balance per

477,051.44

Certification issued

159,150.00

Shortage as of July 15, 2000

172,198.85

Less: Remittances made on

172,198.85

January 25, 2001

January 26, 2001

January 29, 2001

Accountability after

January 29, 2001

P .29

The result of the audit shows that Mrs. Sendin incurred a total shortage of three hundred three thousand eight hundred nine pesos and five centavos (P 303,809.05).

Mrs. Sendin restituted the amounts on separate dates in January of 2001. Nevertheless, the non-remittance on time of said amounts deprived the Court of the interest that may be earned if the amounts were deposited in a bank, as prudently required.

Mrs. Sendin, as the Clerk of Court, had the duty to remit the collections within a prescribed period.[1] Shortages in the amounts to be remitted and the years of delay in the actual remittance constitute neglect of duty for which she shall be administratively liable.

It is the clerk of court's duty to faithfully perform her duties and responsibilities as such "to the end that there was full compliance with circulars on deposits of collections." [2]

Indeed, clerks of court with regard to the collection of legal fees, perform a delicate function as judicial officers entrusted with the correct and effective implementation of regulations thereon.

In Report On The Financial Audit Conducted On The Books Of Accounts Of OIC Melinda Deseo, MTC, General Trias, Cavite, [3] we said that the undue delay, in the remittances of amounts collected by clerks of court at the very least constitutes misfeasance.

As a public servant, Mrs. Sendin must exhibit at all times the highest sense of honesty and integrity. Her failure to properly remit the fund collections transgressed the trust reposed in her as an officer of the court. [4]

However, since Mrs. Sendin had retired from the service, with forty-six (46) years of service to the court, and she restituted the amounts although belatedly, we find it proper to impose a fine on her.

WHEREFORE, we IMPOSE on Pacita T. Sendin a fine in the amount of five thousand pesos (P5,000.00) to be deducted from her retirement benefits.

SO ORDERED.

Davide, Jr., C.J., (Chairman), Puno, Kapunan, and Ynares-Santiago, JJ., concur.

[1] Administrative Circular 5-93 states:

"3. Duty of the Clerks of Court, Officers-in-Charge or accountable officers. - The Clerks of Court, Officers-in-Charge of the Office of the Clerk of Court, or their accountable duly authorized representatives designated by them in writing, who must be accountable officers, shall receive the Judiciary Development Fund collections, issue the proper receipt therefore, maintain a separate cash book properly marked CASH BOOK FOR JUDICIARY DEVELOPMENT FUND, deposit such collections in the manner herein prescribed, and render the proper monthly report of collections for said fund.

[2] Re: Report On The Judicial And Financial Audit of RTC- Br. 4, Panabao, Davao Del Norte, 351 Phil 1 [1998], citing In Re: Priscilla Hernandez of RTC, Tangub City, Mis. Occidental, 239 SCRA 350,355 [1994].

[3] 337 SCRA 347 [2000]; See also Lirios v. Oliveros 323 Phil 318 [1996].

[4] Ibid, citing Chapter VII, Sec. B, Manual for Clerks of Court, July 1991, p. 123.

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