INITIAL REPORT ON THE FINANCIAL AUDIT CONDUCTED AT THE OFFICE OF THE CLERK OF COURT (OCC), MUNICIPAL TRIAL COURT IN CITIES (MTCC), LUCENA CITY.

A.M. No. MTJ-06-1620 [Formerly A.M. No. 05-11-338-MTCC]. January 30, 2009

Read online (full-text search, related cases, audio case brief): https://batas.org/library/a-m-no-05-11-338/

PER CURIAM:

The Financial Audit Team of the Office of the Court Administrator (OCA) conducted a financial audit at the Office of the Clerk of Court (OCC), Municipal Trial Court in Cities (MTCC), Lucena City on March 11 up to 18, 2005. The audit covered the accountability period from 1985 up to February 28, 2005 of Gil B. Reynoso (respondent), Clerk of Court IV, OCC, MTCC, Lucena City.

- The report of the team be docketed as a regular administrative complaint against Mr. Gil B. Reynoso.

- Clerk of Court Gil B. Reynoso be DIRECTED to:

- SUBMIT the following missing documents:

a.1. Missing Official Receipts

Fiduciary Fund

General Fund

Judiciary Development Fund

3940651-3940700

10448051 - 10448100

1391001 - 1391050

4357701 - 4357750

10448301 - 10448350

1391101 - 1391150

4357501 - 4357550

10448351 - 10448400

1391151 - 1391200

5264001 - 5264050

10449251 - 10449300

1391201 - 1391250

52641551 - 5264200

10449351 - 10449400

13912551 - 1391300

6255051 - 6255100

10449551 - 10449600

1391351 - 1391400

6255251 - 6255300

10449851 - 10449900

1391401 - 1391450

6255201 - 6255250

11673301 - 11673350

3940651 - 3940700

6255101 - 6255150

11673401 - 11673450

10448151 - 10448200

6255951 - 6256000

11673551 - 11673600

10448251 - 10448300

7512051 - 7512100

11673651 - 11673700

10448401 - 10448450

7512151 - 7512200

11673801 - 11673850

10448651 - 10448700

7513501 - 7513550

11673313 - 11673350

10448801 - 10448850

7513251 - 7513300

10448451 - 10448500

10448851 - 10448900

7513301 - 7513350

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10448951 - 10449000

10448901 - 10448950

7513101 - 7513150

10449001 - 10449050

10449051 - 10449100

7512701 - 7512750

11674001 - 11674050

10449101 - 10449150

7513651 - 7513700

11674101 - 11674150

10449301 - 10449350

16312774 - 16312775

11674251 - 11674300

10449401 - 10449450

9392001 - 9392050

11674501 - 11674550

10449451 - 10449500

9392551 - 9392600

11674601 - 11674650

10449651 - 10449700

9392351 - 9392400

11674801 - 11674850

10449801 - 10449850

9392651 - 9392700

13865301 - 13865350

10449901 - 10449950

10449951 - 10450000

13866751 - 13866800

11673001 - 11673050

10449601 - 10449650

13866801 - 13866850

11673051 - 11673100

10449201 - 10449250

13866760

11673101 - 11673150

10448001 - 10448050

11673351 - 11673400

10448751 - 10448800

11673451 - 11673500

10448101 - 10448150

11673601 - 11673650

10448201 - 10448250

11673751 - 11673800

10448501 - 10448550

11673851 - 11673900

11673251 - 11673300

11673901 - 11673950

11673501 - 11673550

11674151 - 11674200

11674051 - 11674100

11674201 - 11674250

11674401 - 11674450

11674351 - 11674400

11673951 - 11674000

11674451 - 11674500

11673701 - 11673750

11674551 - 11674600

9392027

1674651 - 11674700

9392677

11674701 - 11674750

10449208

11674751 - 11674800

16312791

11674851 - 11674900

20174765

13865251 - 13865300

13865751 - 13865800

13865801 - 13865850

13865851 - 13865900

13865901 - 13865950

13865951 - 13866000

13866001 - 13866050

13866051 - 13866100

And ORs from September 1985 - December 1990

a.2. Unaccounted Official Receipts

7841501 - 7841550 0165901 - 0165950

7841551 - 7841600 0165951 - 0166000

7841601 - 7841650 1391051 - 1391100

7841651 - 7841700 2550501 - 2550550

7841701 - 7841750 2550551 - 2550600

7841751 - 7841800

2550601 - 2550650

7841801 - 7841850

2550651 - 2550700

7841851 - 7841900

2550701 - 2550750

7841901 - 7841950

2550751 - 2550800

7841951 - 7842000

2550801 - 2550850

8076001 - 8076050

2550851 - 2550900

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8076051 - 8076100

2550901 - 2550950

8076101 - 8076150

2550951 - 2551000

8076151 - 8076200

0165551 - 0165600

8076201 - 8076250

0165601 - 0165650

8076251 - 8076300

0165651 - 0165700

8076301 - 8076350

0165701 - 0165750

8076351 - 8076400

0165751 - 0165800

8076401 - 8076450

0165801 - 0165850

8076451 - 8076500

0165851 - 0165900

0165501 - 0165550

3284301

a.3. Original copy of cancelled official receipts

Date

OR Number

Jan-92

1850169

Aug-96

6255225

Aug-96

6255226

Sep-98

9392373

Jan-99

10449978

Jan-99

10449811

Jan-99

10449919

Apr-99

10449237

Apr-99

10449238

Jun-99

10448804

Jul-99

10448777

Jul-99

10448780

Nov-99

10448527

Dec-99

11673237

Jun-00

11674731

Jun-00

11674661 - 662

Jul-00

11674476 - 477

Oct-00

11673980

Oct-00

11673981

a.4. Passbook of LBP Savings Account No. 0211-0489-56 for the period from March 25, 1996 to July 19, 1996

a.5. Supporting documents of Fiduciary Fund withdrawals (Annex 1)[1]

b. SECURE confirmation from the Land Bank of the Philippines as to the validity of the following unvalidated deposits:

b.1. For Judiciary Development Fund

Date

Amount

Savings Account No.

09/11/96

P 1,986.00

LBP SA # 059-01163 -1

10/02/96

2,133.00

LBP SA # 059-01163 -1

11/06/96

1,741.00

LBP SA # 059-01163 -1

12/06/96

4,020.00

LBP SA # 059-01163 -1

01/09/97

1,978.00

LBP SA # 059-01163 -1

02/06/97

3,690.00

LBP SA # 059-01163 -1

03/10/97

2,016.00

LBP SA # 059-01163 -1

04/10/35

1,634.00

LBP SA # 059-01163 -1

05/07/97

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2,609.00

LBP SA # 059-01163 -1

06/17/97

1,052.00

LBP SA # 0591-0116-34

07/09/97

1,096.00

LBP SA # 0591-0116-34

08/26/97

3,062.00

LBP SA # 0591-0116-34

10/14/97

2,752.00

LBP SA # 0591-0116-34

11/07/97

2,092.00

LBP SA # 0591-0116-34

02/02/98

18,848.00

LBP SA # 0591-0116-34

03/03/98

18,834.00

LBP SA # 0591-0116-34

03/26/98

15,466.00

LBP SA # 0591-0116-34

04/20/98

22,070.00

LBP SA # 0591-0116-34

05/05/98

18,000.00

LBP SA # 0591-0116-34

05/06/98

2,842.00

LBP SA # 0591-0116-34

06/28/98

8,091.00

LBP SA # 0591-0116-34

09/05/98

19,814.00

LBP SA # 0591-0116-34

10/08/98

26,444.00

LBP SA # 0591-0116-34

11/23/98

12,964.00

LBP SA # 0591-0116-34

07/09/99

18,848.00

LBP SA # 0591-0116-34

10/29/99

11,347.00

LBP SA # 0591-0116-34

09/07/00

29,371.00

LBP SA # 0591-0116-34

03/14/02

5,422.00

LBP SA # 0591-0116-34

04/04/02

12,852.00

LBP SA # 0591-0116-34

11/03/04

9,586.80

LBP SA # 0591-0116-34

TOTAL

P 282,660.80

b.2. For General Fund

Date

Amount

Savings Account No.

09/09/96

P 482.00

0011-0001-77

10/07/96

852.00

0011-0001-77

11/06/96

1,050.00

0011-0001-77

12/06/96

2,080.00

0211-0489-56

02/07/97

1,258.00

0011-0001-77

02/12/97

1,000.00

0011-0001-77

03/10/97

499.00

0011-0001-77

04/10/97

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1,336.00

0012-2223-35

07/09/97

1,644.00

0012-2223-35

09/16/97

3,686.00

0012-2223-35

10/14/97

2,058.00

0012-2223-35

11/07/97

6,088.00

0012-2223-35

01/21/98

11,502.00

0012-2223-35

04/01/98

10,414.00

0012-2223-35

04/21/98

14,049.00

0012-2223-35

05/18/98

11,924.00

0012-2223-35

08/12/98

10,104.00

0012-2223-35

09/03/98

8,706.00

0012-2223-35

10/13/98

13,194.00

0012-2223-35

03/04/99

15,308.00

0012-2223-35

05/04/99

10,860.00

0012-2223-35

06/07/99

9,180.00

0012-2223-35

07/06/99

11,886.00

0012-2223-35

09/02/99

7,284.00

0012-2223-35

11/03/99

4,430.00

0012-2223-35

12/05/99

6,460.00

0012-2223-35

01/21/00

12,532.00

0012-2223-35

02/17/00

10,307.00

0012-2223-35

05/03/00

902.12

0012-2223-35

07/05/00

2,290.00

0012-2223-35

11/15/00

2,679.00

0012-2223-35

12/16/00

5,224.00

0012-2223-35

01/18/01

5,224.00

0012-2223-35

05/10/01

1,974.00

0012-2223-35

09/04/01

3,136.00

0012-2223-35

10/08/01

4,134.00

0012-2223-19

02/08/02

2,438.00

0012-2223-35

03/13/02

2,380.00

0012-2223-35

04/11/02

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3,434.00

0012-2223-35

05/08/02

2,973.00

0012-2223-35

07/11/02

2,414.00

0012-2223-35

08/16/02

6,844.00

0012-2223-35

09/12/02

8,948.00

0012-2223-35

11/11/02

5,616.00

0012-2223-35

01/10/03

1,990.00

0012-2223-35

02/04/03

4,586.00

0012-2223-35

03/07/03

4,830.00

0012-2223-35

04/03/03

6,763.50

0012-2223-35

06/04/03

604.00

0012-2223-35

09/03/03

2,226.00

0012-2223-35

Total

P 271,782.62

c. EXPLAIN in writing within 10 days from notice the following:

c.1. Unreported collection in the Monthly Reports:

Date of Collection

OR Number

Amount

JDF

May-97

7512118

P 48.00

JDF

Nov-97

7512322

200.00

JDF

Nov-97

7512323

48.00

JDF

Jan-98

7513200

60.00

JDF

Aug-98

9392136

110.00

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JDF

Aug-98

9392137

600.00

JDF

May-96

6255642

10.00

GF

May-96

6255651

100.00

GF

May-96

6255652

2.00

GF

Jul-96

6255693

2.00

GF

Jul-96

6255694

2.00

GF

Feb-97

7512001-7512005

250.00

GF

Dec-97

7512298-7512300

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130.00

GF

May-98

7513807

180.00

GF

Jan-00

11673241

2.00

GF

Jan-00

11673242

2.00

GF

Sep-01

13867071

10.00

GF

Total

P1,756.00

c.2. Erroneous reporting of collections in the Monthly Reports:

Date

OR Number

Amount per OR

Amount per MR

Under(Over)

Fund

Oct-91

1850408

P 150.00

P 160.00

P (10.00)

JDF

Oct-91

1850417

130.00

140.00

(10.00)

JDF

Oct-91

1850474

150.00

160.00

(10.00)

JDF

Jan-92

1850191

150.00

50.00

100.00

JDF

May-92

2297523

10.00

50.00

(40.00)

JDF

Sep-92

2297768

150.00

130.00

20.00

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JDF

Oct-92

2297846

150.00

130.00

20.00

JDF

Oct-92

2297847

100.00

50.00

50.00

JDF

Oct-92

2297892

150.00

130.00

20.00

JDF

Jan-93

2940516

100.00

50.00

50.00

JDF

Jan-93

2940551

1,320.00

1,420.00

(100.00)

JDF

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Apr-93

2940703

170.00

180.00

(10.00)

JDF

May-93

2940777

130.00

140.00

(10.00)

JDF

Jun-93

2940832

150.00

130.00

20.00

JDF

Mar-94

3284188

150.00

50.00

100.00

JDF

Jun-94

3940628

170.00

120.00

50.00

JDF

Jul-94

3940753

150.00

130.00

20.00

JDF

Jul-94

3940769

150.00

170.00

(20.00)

JDF

Aug-94

3940781

150.00

170.00

(20.00)

JDF

May-95

4357461

150.00

170.00

(20.00)

JDF

May-95

4357462

150.00

200.00

(20.00)

JDF

May-95

4357463

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150.00

120.00

(20.00)

JDF

Jul-95

5264104

2.00

200.00

(198.00)

JDF

Dec-96

6255516

130.00

120.00

10.00

JDF

Feb-97

6255486

110.00

140.00

(30.00)

JDF

Mar-97

6255496

2.00

48.00

(46.00)

JDF

Apr-97

7512103

365.00

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350.00

15.00

JDF

Apr-97

7512114

110.00

350.00

(240.00)

JDF

Apr-97

7512115

350.00

10.00

240.00

JDF

Apr-97

7512116

110.00

350.00

(240.00)

JDF

Apr-97

7512117

350.00

48.00

302.00

JDF

Jun-97

7512131

140.00

130.00

10.00

JDF

Jun-97

7512132

140.00

130.00

10.00

JDF

Jan-98

7513196

50.00

48.00

2.00

JDF

Feb-98

7512663

350.00

300.00

50.00

JDF

Mar-98

7512666

900.00

550.00

350.00

JDF

Mar-98

7513904

120.00

130.00

(10.00)

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JDF

Apr-98

7512509

130.00

120.00

10.00

JDF

Apr-98

7512544

140.00

110.00

30.00

JDF

Apr-98

7512531

550.00

500.00

50.00

JDF

May-98

7512609

1,800.00

600.00

1,200.00

JDF

May-98

7512632

420.00

130.00

290.00

JDF

Nov-98

9392721

350.00

110.00

240.00

JDF

Nov-98

9392722

110.00

350.00

(240.00)

JDF

Nov-98

9392724

110.00

350.00

(240.00)

JDF

Dec-99

11673219

960.00

360.00

600.00

JDF

Jun-01

13866149

150.00

210.00

(60.00)

JDF

Feb-03

16311793

900.00

960.00

(60.00)

JDF

Jul-04

20173384

120.00

60.00

60.00

JDF

Mar-98

7513616

300.00

100.00

200.00

GF

Nov-98

93927501

60.00

100.00

(40.00)

GF

Nov-98

9392752

60.00

100.00

(40.00)

GF

Nov-98

9392753

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100.00

60.00

40.00

GF

Nov-98

9392882

60.00

10.00

50.00

GF

Nov-98

9392796

300.00

100.00

200.00

GF

Feb-03

16312393

300.00

360.00

(60.00)

GF

Jul-04

20174092

60.00

120.00

(60.00)

SAJF

Jan-05

20175010

500.00

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250.00

250.00

SAJF

Total

14,939.00

P 12,134.00

P 2,805.00

c.3. Official Receipts reported as "CANCELLED" in the Monthly Reports but the original copy of the official receipts were not marked "CANCELLED":

Date of Collection

OR Number

Amount

FUND

Jun-98

9392072

P 350.00

JDF

Mar-98

7513918

1,500.00

JDF

Dec-99

11673234

60.00

JDF

Aug-01

13866308

210.00

JDF

Sept-01

13866376

210.00

JDF

Sep-03

16312621

300.00

JDF

Feb-04

16312915

300.00

JDF

Oct-04

20173526

300.00

JDF

Oct-04

20173552

300.00

JDF

Dec-04

20173677

300.00

JDF

Dec-99

11673197

60.00

GF

Feb-04

16313034

100.00

SAJF

Total

P 3,990.00

> 3. A Hold Departure Order be ISSUED against Clerk of Court Gil B. Reynoso to prevent him from leaving the country.[2] (Emphasis in the original)

By Resolution of January 18, 2006,[3] this Court adopted the recommendations of the OCA including the issuance of a Hold Departure Order[4] against respondent.[5]

Acting on respondent's Answer[6] which was prepared and signed in California, USA, this Court, on the recommendation of the OCA, required respondent anew to submit the missing documents enumerated in the Resolution of January 18, 2006, except those official receipts which were submitted to the Commission on Audit (COA).[7]

Respondent submitted his Manifestation and Compliance dated March 13, 2006,[8] explaining at length as follows:

> That these receipts have been lost or have been unaccounted for in the many years passed, and during his appointment as the OIC-CLERK OF COURT OF THE CITY COURT, after the former Clerk of Court, RICARDO QUERUBIN, took his leave of absence due to health reasons, there was really no formal turnover of the office nor of the used and unused receipts to the undersigned, and he has to make his way through the administration and operation of the office without the usual and formal turnover and accounting of materials and accountabilities usually attendant to the process because of the peculiar situation of the then Clerk of Court.
>
> That the Office of the Clerk of Court at that time really did not reflect its importance to the administration of the Courts by its physical situation and was truly without any means to adequately protect and/or keep its necessities and documents because at the time that he was appointed OIC of the said Office, it was merely accommodated by the local government of Lucena City in the City Hall in a small space between Branch I and Branch II of the City Court.
>
> That its office space approximately measured a mere 1.5 m. x 3.5 m., and considering it has to accommodate and house seven (7) employees of the Office of the Clerk of Court, seven (7) tables and their accessories, typewriters, and two (2) steel cabinets, which were already filled to the brim, there was no effective way to really safekeep some of the documents of the said office.
>
> x x x x
>
> That unfortunately, when he was appointed as its OIC of the said office and eventually as the Clerk of Court of the City Court, he was not able to change much of the situation not because of choice but because of the lack of facility and/or a larger area to place the various documents and receipts of the Office of the Clerk of Court.
>
> That in the same circumstance, the record books, docket books, and other books of the office all suffered the same fate because of their numbers and size, and all has to be left in the open.
>
> x x x x
>
> That also, since there was no issue or matter ever raised on the booklets of receipts now required by the Honorable Supreme Court for the undersigned to produce, he has to admit that he had already lost track of the said booklets and has never minded to anymore take importance of the said booklets as the past audits made never required him to account for the same, thus, he truly was of the belief that all was in order and settled.
>
> That not knowing there was any problem or any matter to be settled or accounted for, and in utmost good faith, he never made any effort to correct the usual and regular process by which the funds of his office are reported to the Honorable Supreme Court.
>
> That with all truth and candor, though truly unfortunate, he cannot anymore account the consequent fate of the

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documents/Official Receipt Booklets identified in the Resolution of the Court dated January 18, 2006, not only because of the situation described above but also because of the lapse or length of time from which to retrace the whereabouts of these booklets of Official Receipts.

That though the undersigned failed to safekeep the said booklets/documents, he can sincerely say that he has never touched or misappropriated any money under his safekeeping though he might have misposted or misdivided the funds in the various accounts to which the payments are supposed to be applied.

x x x x

That though the undersigned cannot produce what the Honorable Court requires, these documents can still be traced and verified as the undersigned had been regularly forwarding his monthly report with the Honorable Supreme Court, through the Accounting Division, with the questioned receipts and documents, whose records will reveal that all funds were properly accounted for in so far as to what he actually received during the said period.

x x x x

That again, there may be missing receipts or cancelled receipts which may not have been properly cancelled by the undersigned as found by the Auditor, but he can vouch and say that all the money or funds pertaining to these missing or cancelled receipts are all with the Supreme Court and/or deposited to the Bank and remitted to the Honorable Supreme Court.

That the undersigned, though he is in a situation where he is bereft of documents to show his innocence, the records of his report to the Accounting Division, Honorable Supreme will verily show that all are in the coffers of the most Honorable Court.

That with respect to the others, most of them were lost and/or misplaced during the time when the Municipal Trial Court was renovated in the year 1990, where the files and records of the Office of the Clerk of Court were displaced and brought together with other records of the MTC, Branches I and II because of the very limited space available in the area provided by the City Hall of Lucena City at that time.

That correspondingly, other records and receipt booklets were lost when the Municipal Trial Court, Branch I and II, and the Office of the Clerk of Court transferred its office in 1995, from the City Hall to the new City Hall Annex as there was no secured storage rooms to temporarily hold the documents and the properties of the Office including those of the trial courts.

That with respect to the original copies of the cancelled official receipts enumerated in Item a.3, these receipts together with other receipts are on file in several folders where receipts for withdrawn bonds were also safekept. All of the duplicate copies of the Official Receipts issued or used by the Office of the Clerk of Court were religiously reported and transmitted to the Chief Accountant of the Supreme Court in Manila, being part of his Monthly Collection Report, though the undersigned has to admit that the cancelled Official Receipts were not reported in the monthly reports of collections submitted by the undersigned respondent and he really cannot say where they were at the present time.

That with respect to the original receipts for cash bonds paid by the bondsman or accused, these are on file or attached to the case records of the cases where the bond was supposedly filed and most of them are still pending or have been archived by the Trial Courts, both Branches I and II, and with regards to the forfeited bonds or cases which have been archived, the original receipts are not with the undersigned respondent as they are still attached to the case records of the cases for which the payments were made.

x x x x

That with respect to the Land Bank Passbook for Saving Account No. 0211-0489-56, the undersigned cannot truly remember where he could have possibly placed it or whether the same was already lost years ago.

> However, the deposits made in the said passbook were all reflected from the Monthly Reports submitted by the undersigned respondent during the said period. Again, with utmost apologies, he can only suggest that there are available copies in the Accounting Office of the Supreme Court because he had been transmitting to the said Office the duplicate official receipts and deposit slips made and undertaken in the process.
>
> That though there were deposits that were said to be unvalidated, these deposits were actually made to the Bank. The deposit slips for these transactions were attached and transmitted together with his Monthly Reports to the Honorable Supreme Court, though he has to admit that there were instances that the deposit slips and/or withdrawal slips were not stamped mark by the Bank because there were many occasions when his staff failed to have all the duplicate deposits and/or withdrawals properly stamped by the Bank, but the aggregate deposits were properly reflected in the passbook.
>
> That the withdrawal slips must always be signed ahead by the undersigned respondent before the Executive Judge, who sometimes signs only one copy or sometimes two, and naturally, it was the fully and completely signed withdrawal slips that is brought to the Bank while the incomplete withdrawal slip without the signature of the Executive Judge is the one retained or left in the Office of the Clerk of Court. This situation may have created a wrong impression with the Auditors as it would appear that I am withdrawing funds without the knowledge or signature of the Executive Judge.
>
> x x x x
>
> That records, receipts and other documents may have been misplaced or lost records and receipts but there is definitely no funds taken or misappropriated by the undersigned, though the undersigned respondent cannot present them or account for them, the monthly report will be indicative of the status of the funds and account of the Office of the Clerk of Court during the months for which the reports were made and submitted.
>
> That the undersigned respondent may have been careless or by innocent inadvertence, failed to properly safekept the receipts, deposit slips, withdrawal slips, and other documents, but again, the undersigned respondent attest that the funds are all there and intact if not already received by the most Honorable Supreme Court.
>
> x x x x[9] (Italics and uppercasing in the original; emphasis and underscoring supplied)

Respondent thereupon prayed that the Court direct its auditors to review the Official and Original Records and files which he submitted to the Accounting Division and the Property Division.[10]

The Court Management Office presented respondent's Summary of Accountabilities as of February 28, 2005, with a caveat that the "computed liabilities may change upon submission and examination of the missing documents required [of] him," as follows:

> Fiduciary Fund
> October 1991 to February 2005
>
> Total Collections
>
> P10,705,078.90
>
> Less: Total Withdrawals
>
> 7,043,534.90
>
> Unwithdrawn Fiduciary Fund as of
>
> February 28, 2006
>
> P 3,661,544.00

Less: Adjusted Bank Balance as of February 28, 2005

LBP HYSA No. 211-2580-98

P3,035.237.48

Less: Unwithdrawn

35,237.48

P3,000,000.00

Interest

P 553,901.41

LBP SA No. 0211- 0489-56

Less: Unwithdrawn

Interest

17,207.48

3,536.693.93

Balance of Accountability

536,693.93

P 124,850.07

==========

*Exclusive of withdrawals x x x lacking supporting documents amounting to P1,776,642.90

General Fund
July 1995 to November 2003

Total Collections

P 503,653.02

Less: Total Remittances

498,692.02

Balance of Accountability

P 4,961.00

==========

Special Allowance for the Judiciary Fund
December 2003 to February 2005

Total Collections

227,126.60

Less: Total Remittances

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226,836.60

Balance of Accountability

P 290.00

==========

Judiciary Development Fund
April 1985 to February 2005

Total Collections

P2,082.761.37

Less: Total Remittances

2,056,099.65

Balance of Accountability

P 26,661.72

==========

[*]P18,221.34 arose from the collections and deposits from April 1985 to December 1990 which were solely based on the Subsidiary Ledger of Mr. Reynoso maintained by the Accounting Division, FMO, OCA, because no documents were presented and examined relative to this period.

The above computed accountabilities may change upon submission and examination of the missing documents required [of] him.

x x x x[11] (Emphasis in the original)

By Memorandum dated September 21, 2007, the OCA came up with the following evaluation:

Respondent as Clerk of Court has control and supervision over his personnel, properties and supplies in his office. He must be held accountable for the missing official receipts, unaccounted official receipts, original copies of cancelled official receipts, the passbook of LBP Savings Account No. 0211-0489-56 for the period from March 25, 1996 to July 19, 1996 and Supporting Documents of Fiduciary Fund Withdrawals and shortages. The 2002 Revised Manual for Clerks of Court, citing Circular No. 22-94, April 8, 1994 provides:
"In cases wherein cancellation of official receipts becomes inevitable, the Clerk of Court or duly authorized representative, must present to the Provincial/City/Municipal Auditor the spoiled and cancelled receipt/s for inspection. Under no circumstances shall destruction of accountable forms be allowed."

"Original copies of cancelled official receipts are to be attached to their duplicate and triplicate copies in the booklet for audit of COA and the Fiscal Monitoring Division."

"In cases of loss of official receipts, the Clerk of Court or the duly authorized representative must immediately report to the [P]rovincial/City/Municipal Auditor and then file an application for relief if the circumstances warrant."

Official receipts are accountable forms and an accounting of their use is required at the end of the term of the Clerk of the Clerk of Court/Accountable Officer."

"Official receipts issued must be properly recorded in their respective books of accounts for accounting and control purposes. Official receipts must be kept in safe custody. The Clerk of Court as the person directly responsible for all court collections must take all reasonable steps to minimize the risk of losses, defalcations

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and other types of irregularities."

Respondent's lengthy ratiocinations such as the missing documents may have been lost during their numerous transfer of office considering the lack of secured storage area for the files; that it may have been commingled with the files from Branch[es] I and II of Municipal Trial Court[,] Lucena and that his attention was never called by the auditors from the Commission on Audit regarding any irregularity in his office will not exonerate him. All of these, taken together just bring to fore the fact that as Clerk of Court, an accountable officer, he miserably failed to live up to his bounden duty. He conveniently forgot that he is an important officer of the judiciary.

x x x x

Thus[,] he must be held liable for the missing official receipts, unaccounted official receipts, original copies of cancelled official receipts, the passbook of LBP Savings Account No. 0211-0489-56 for the period from March 25, 1996 to July 19, 1996 and Supporting Documents of Fiduciary Fund Withdrawals and for the shortage incurred. It is incumbent upon him to ensure that all the files and documents are properly filed. This, he failed to do. His defenses cannot exonerate him. In fact it even underscored the fact that he was unable to meet the demands of his office. His claims of good faith, his forgetfulness and lack of secured storage area for their files during their transfer of office could only indicate his attempt to evade punishment for his neglect of duty.

The records of the Leave Division of this Office show that the respondent has a total of 505.615 leave credits. Its monetary value can be used partially to cover the shortage in the Fiduciary Fund. This Office opted to give priority to this Fund, being in the nature of a Trust Fund, it does not belong to this Court but to the litigants, many of whom are already claiming the return of their cash bail. It is truly embarrassing whenever we deny these claims for the reason that our own employee absconded with the money.[12] (Emphasis and underscoring supplied)

In view of its findings and evaluation, the OCA made the following recommendations:

- Clerk of Court Gil B. Reynoso[,] MT[C]C, Luncena City be FOUND GUILTY of gross neglect of duty;

- Respondent be DISMISSED from the service with forfeiture of all retirement benefits, excluding accrued leave credits, with prejudice to re-employment in any government office, including government-owned and controlled corporations;

- That the Financial Management Office, Office of the Court Administrator be DIRECTED to process the terminal leave benefits of the respondent, dispensing with the documentary requirements, and to remit the said benefit[s] to the Fiduciary Account of [MTCC] Lucena City;

- Mr. Reynoso be FOUND GUILTY of contempt of court for failing to return the missing documents despite repeated demands;

- Respondent be directed to RESTITUTE the amount of One Million Nine Hundred Thirty Three Thousand Four Hundred Five and sixty-nine (P1,933,405.69), representing the amount of the shortages[;]

- Director Nestor M. Mantaring, National Bureau of Investigation be DIRECTED to cause the arrest of Mr. Reynoso and to detain him until he complies with the directives of this Court to restitute the above-mentioned shortages.[13] (Emphasis in the original)

The evaluation cum recommendations of the OCA is well-taken.

Safekeeping of public and trust funds is essential to an orderly administration of justice. No protestation of good faith can override the mandatory nature of the circulars designed to promote full accountability of government funds.[14] The Court has not hesitated to impose the ultimate penalty on those who have fallen short of their accountabilities. Any conduct that would violate the norms of public accountability and diminish, or even merely

tend to diminish, the faith of the people in the justice system has never been tolerated or condoned by the Court.[15] This ought to be so, as no less than the 1987 Constitution dictates:

> Public office is a public trust. Public officers and employees must at all times be accountable to the people, serve them with utmost responsibility , integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest lives.[16] (Emphasis supplied)

Clerks of court are the chief administrative officers of their respective courts. As such, they are duty-bound to use skill and diligence in the performance of their officially designated functions. [17] In Office of the Court Administrator v. Paredes,[18] this Court spelled out anew the nature of the function of clerks of court:

> Clerks of court perform a delicate function as designated custodians of the court's funds, revenues, records, properties and premises. As such, they are generally regarded as treasurer, accountant, guard and physical plant manager thereof. Thus, they are liable for any loss, shortage, destruction or impairment of such funds and property.[19]

By respondent's assumption of the position of clerk of court, it is understood that he was ready and competent to do his job with utmost devotion and efficiency.[20]

Compounding respondent's liability is his continued unexplained failure to comply with the directives to submit the missing documents mentioned above, which clearly speaks of his disregard of the duty of every employee of the Judiciary to obey the orders and processes of this Court without delay.[21]

Respondent's restitution of the shortages he incurred does not free him from the consequences of his wrongdoing and erase his administrative culpability.[22]

For his failure then to live up to the high ethical standards expected of court employees, respondent's dismissal is indeed in order.

WHEREFORE, this Court finds respondent, Gil B. Reynoso, GUILTY of gross neglect of duty. He is ordered DISMISSED from the service with forfeiture of all retirement benefits, excluding accrued leave credits, with prejudice to re-employment in any government office, including government-owned and controlled corporations.

For his failure to return the missing documents despite repeated orders of this Court, he is found GUILTY of contempt of court and is ordered to pay a FINE of Five Thousand (P5,000) Pesos and to submit all the required documents to the OCA within thirty days from receipt of this Decision.

The Financial Management Office, Office of the Court Administrator, is DIRECTED to process the terminal leave benefits of respondent with dispatch and apply the same to his accountabilities, giving priority to the Fiduciary Fund Account of MTCC-Lucena City.

Upon submission of the missing documents by respondent, the Financial Management Office, Office of the Court Administrator, is DIRECTED to compute the remaining accountabilities of respondent, if any, and to submit a report thereon within thirty days from compliance of respondent.

Respondent is ordered to RESTITUTE the difference of One Million Nine Hundred Thirty-Three Thousand Four Hundred Five Pesos and Sixty-Nine Centavos (P1,933,405.69) and whatever amount that will be remitted by the Financial Management Office of the Office of the Court Administrator.

The Office of the Court Administrator is DIRECTED to initiate appropriate criminal proceedings against respondent in light of the above findings of the Court.

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SO ORDERED.

Quisumbing, (Acting C.J.), Carpio, Austria-Martinez, Corona, Carpio Morales, Tinga, Chico-Nazario, Nachura, Leonardo-De Castro, Brion, and Peralta, JJ. , concur.
Puno, C.J., Ynares-Santiago, Azcuna, and Velasco, Jr., JJ., on official leave.

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[1] The total amount is P1,776,642.90.

[2] Rollo, pp. 1-7.

[3] Id. at 87-94.

[4] Id. at 95-103.

[5] By letter of February 28, 2006, Executive Judge Romeo L. Villanueva informed the Court that respondent left for the United States of America on October 21, 2005 and has not yet returned as of the time of writing of the letter. The January 18, 2006 Resolution of the Court and the Hold Departure Order of even date were received by the eldest daughter of respondent on February 4, 2006.

[6] Rollo, pp. 148-154.

[7] Rollo, p. 186.

[8] Id. at 188-198.

[9] Id. at 189-196.

[10] Id. at 197.

[11] Id. at 202.

[12] Id. at 215-217.

[13] Id. at 217-218.

[14] Re: Financial Audit on the Accountabilities of Mr. Restituto A. Tabucon, Jr., Former Clerk of Court II of the MCTC, Ilog, Candoni, Negros Occidental,A.M. No. 04-8-1-195-MCTC, August 18, 2005, 467 SCRA 246, 250.

[15] Angeles A. Velasco v. Atty. Prospero V. Tablizo, A.M. No. P-05-1999, February 22, 2008, 546 SCRA 403-412; Office of the Court Administrator v. Nacuray, A.M. No. P-03-1739, April 7, 2006, 486 SCRA 532, 541.

[16] Article XI, Section 1.

[17] De la Cruz v. Luna, A.M. No. P-04-1821, August 2, 2007, 529 SCRA 34.

[18] A.M. No. P-06-2103, April 17, 2007, 521 SCRA 365.

[19] Id. at 370.

[20] Edgardo C. Rivera v. Danver A. Buena, Clerk of Court, MeTC, Branch 38, Quezon City, A.M. No. P-07-2394, February 19, 2008, 346 SCRA 222.

[21] Office of the Court Administrator v. Nacuray, supra note 15.

[22] Re: Financial Report on the Audit Conducted in the Municipal Circuit Trial Court, Apalit-San Simon, Pampanga, A.M. No. 08-1-30-MCTC, April 10, 2008.

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