

AUDIT REPORTS ON THE JUDICIAL COLLECTION OF ATTY. GENER C. ENDONA, CLERK OF COURT IV, METC, LAS PIÑAS, M.M. (NOW CLERK OF COURT V, RTC – BR. 275, LAS PIÑAS)

A.M. No. 94-12-111-MeTC. February 13, 1995

Ponente: PUNO, J.

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PUNO, J.:

The Accounting Division of this Court conducted an audit on the Judicial Development Fund Collections of Atty. Gener C. Endona, Clerk of Court IV, Metropolitan Trial Court, Las Piñas, Metro Manila (now Clerk of Court V, RTC, Br. 275, Las Piñas, Metro Manila). The audit report dated November 9 & 17, 1994 shows that the fund collections for the month of June, 1994 in the amount of P8,078.80 were deposited on August 1, 1994 and the fund collections for the months of July and August, 1994 in the amounts of P4,330.00 and P7,736.00, respectively, were deposited on September 16, 1994.

Administrative Circular No. 5-93 provides:

x x x

"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 therefor, 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.

x x x

5. Systems and Procedures:

x x x

(c)

In the RTC, SDC, MeTC, MTCC, MTC, MCTC and SCC. - The daily collections for the Fund in these courts shall be deposited every day with the local or nearest LBP branch "For the account of the Judiciary Development Fund, Supreme Court, Manila – SAVINGS ACCOUNT NO. 159-01163-1; or if depositing daily is not possible, deposits for the Fund shall be every second and third Fridays and at the end of every month, provided, however, that whenever collections for the Fund reach P500.00, the same shall be deposited immediately even before the days above indicated.

Where there is no LBP branch at the station of the judge concerned, the collections shall be sent by postal money order payable to the Chief Accountant of the Supreme Court, at the latest before 3:00 P.M. of that particular week.

X X X

7. Strict observance of these rules and regulations is hereby enjoined. The Clerks of Court, Officers-in-Charge shall exercise close supervision over their respective duly authorized representatives to ensure strict compliance herewith and shall be held administratively accountable for failure to do so. Failure to comply with any of these rules and regulations shall mean the withholding of the salaries and allowances of those concerned until compliance therewith is duly effected, pursuant to Section 122 of P.D. No. 1445 dated July 11, 1978, without prejudice to such further disciplinary action the Court may take against them."

From the foregoing, it is clear that it is the duty of Atty. Endona to deposit the daily collections of the fund every day with the local or nearest Land Bank of the Philippines branch. Thus, Atty. Endona was remiss in the performance of his duties when he deposited the fund collections for the month of June, 1994 only on August 1, 1994 and for the months of July and August on September 16, 1994.

We cannot countenance these unreasonable delays in the remittance of fund collections. The excuse that there is no available Land Bank of the Philippines in the area is not tenable, as the fund collections could have been sent by postal money order. Further, the argument that it is their practice to remit their collections to the cashier of this Court, has no legal basis. Strict observance of the rules and regulations under Administrative Circular No. 5-93 is necessary to safeguard these funds against the possibility of loss or misuse. Their late deposit also deprives government of their interest earnings. These funds are trust funds and must be treated with utmost care and caution by their collectors.

We find Atty. Endona guilty of dereliction of duty and serious misconduct prejudicial to the interest of the judicial service.

IN VIEW WHEREOF, Atty. Gener C. Endona is hereby ordered to pay a fine of P2,000.00 payable to this Court within five (5) days from notice hereof, with stern WARNING that a repetition of the same or similar act in the future shall be dealt with more severely.

SO ORDERED.

Narvasa, C.J., (Chairman), Bidin, Regalado, and Mendoza, JJ., concur.

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