ANTONINA A. SORIA, OIC, F.M.O., OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. CLERK OF COURT SALVADOR P. OLIVEROS AND COURT STENOGRAPHER CARLOS A. ALANDRA, JR., MTC, NAVAL...

A.M. NO. P-00-1372. May 16, 2005

Ponente: CHICO-NAZARIO, J.

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CHICO-NAZARIO, J.:

The instant case is an off-shoot of Administrative Matter OCA IPI No. 96-1178 wherein the First Division of this Court, in a decision dated 06 February 1996, found respondent Salvador P. Oliveros, Clerk of Court, Municipal Trial Court (MTC), Naval, Biliran, guilty of grave misconduct and fined him in the amount of P10,000.00, with a stern warning that a repetition of the same or similar acts in the future will be dealt with more severely.[1] Respondent therein was found remiss in his duty because of the following: (a) his non-issuance of official receipts for the consignation deposits in Civil Cases No. 324 and No. 356; (b) failure to deposit his collections with the authorized depositories; (c) delay in the remittance of Judiciary Development Fund (JDF) collections from May 1985 to December 1994 thus violating Circular No. 5; and, (d) failure to deliver to the Court the two (2) stand fans and office equipment and supplies requisitioned from the Supreme Court.[2]

In a letter[3] addressed to Mrs. Antonina A. Soria of the Fiscal Audit Division, Office of the Court Administrator (OCA) dated 25 June 1996, the Honorable Judge Aniceto A. Lirios, Presiding Judge, MTC, Naval, Biliran, complained that respondent refused to turn over all other monies entrusted to him as consignation deposits in Civil Cases No. 324 and No. 356 despite prior directive for the respondent to do so.[4] Judge Lirios claims that respondent Oliveros refused to deliver the same unless he is subjected to a local audit.[5]

Acting on the letter of Honorable Judge Lirios, then Deputy Court Administrator (DCA) Bernardo Abesamis recommended to the First Division of this Court that the Fiscal Audit Division conduct a full and comprehensive audit of the total accountability of Clerk of Court Salvador P. Oliveros and that the latter be required to comment on the letter of Judge Lirios.[6]

Adopting DCA Abesamis's recommendation, the First Division of this Court, in a resolution dated 16 September 1996, directed the Fiscal Audit Division to conduct a comprehensive audit of the total accountability of respondent and ordered him to comment on the letter of Judge Lirios.[7]

In a memorandum[8] dated 05 November 1996 addressed to then DCA Bernardo P. Abesamis, Mrs. Antonina A. Soria reported the findings of the audit conducted. In the said audit, Mrs. Soria included the accountability of Acting Clerk of Court Carlos A. Alandra, Jr., the Court Stenographer of MTC, Naval, Biliran, who was designated by Judge Aniceto A. Lirios on 17 October 1994 per Office Circular No. 94-10 to take over the functions of respondent Oliveros.[9]

The memorandum disclosed that when the audit team arrived at the courthouse of MTC, Naval, Biliran, on 23

October 1996, they requested a representative from the Commission on Audit (COA) to witness the opening of the file safe or vault. The team was informed that no other personnel of said court knew the combination of the vault except respondent Oliveros. Their inventory, which was witnessed by Judge Lirios, some court personnel, and the COA representative, revealed that there was no cash inside the vault.

The audit team made the following findings as to the accountability of respondent Oliveros:[10]

> For Fiduciary Fund—
>
> 1) It was established that his accountability for consignation deposits made in Civil Case No. 324 Veneracion vs. King Hua, for Illegal Detainer and Civil Case No. 356, Veneracion vs. Eng Kee Ang, et al. for Illegal Detainer, amounted to P79,800.00.
>
> 2) Fines imposed on decided cases cannot be traced as to whether paid or not and to whom. The total of fines uncovered amounted to P 1,675.00.
>
> 3) On the other hand, the following fines were paid as evidenced by the official receipts issued but no showing of its (sic) remittance,
>
> OR No. 3200675 – 1/24/94
>
> P100.00
>
> OR No. 7966328 – 1990
>
> 67.00
>
> Total
>
> P 167.00
>
> 4) There was no formal turnover of accountabilities when he was relieved of his responsibility as an accountable officer.
>
> For Judiciary Development Fund-
>
> 1) Based on available documents, there appears a shortage amounting to P 2,813.00.
>
> 2) Verification of the official receipts with serial numbers 8962844 to 8962850 became futile because some portions thereof were either torn or eaten by termites.
>
> 3) The following official receipts were recorded in the cashbook but we cannot ascertain as to the validity of its amount since these were not presented to us and/or missing (or were intentionally detached from the booklets):
>
> OR Nos. 8962501 to 8962546
>
> 8962652 to 8962682
>
> 505301 to 505347
>
> 4) The following official receipts were missing/detached from the booklet/no writing on the triplicate copy nor was it recorded in the cashbook:
>
> OR Nos. 896542
> 505113; 505253; 505259 and 5055398
> 7966446 to 7966450
>
> 5) Official receipts bearing Serial Nos. 7966001 to 7966037 were issued amounting to P 1,086.00 but were

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never included in the report of collections nor recorded in the cashbook. Serial Nos. 7966038 to 7966949 were unused and 7966950, which is the last receipt in the booklet is missing.

6) Amount indicated in the official receipts differ from the figures reflected in the cashbook.

As to Alandra, the findings are as follows:

For Fiduciary Fund-

1) Our examination of the official receipts for fiduciary fund as compared with the deposits in the bank showed an overage of P 2,692.00.

However, before we left for Tacloban City, we required that the bankbook be surrendered to Judge Lirios and we even suggested that Mr. Alandra, Jr. be temporarily relieved of his responsibility as accountable Officer in view of our findings. Judge Lirios acceded to our request and on the same day issued an office order designating Mr. Rey Murillo as the new officer-in-charge, copy of said designation hereto attached (Annex "9"). Mr. Alandra, Jr. did not anymore return to the office and was not able to turnover the bankbook in our presence. We then instructed Judge Lirios to submit new signature specimen to the bank and have the accounts freeze(sic) for the meantime that the bankbook has not been turned over to the new OIC. Judge Lirios, on his part, made verification from the bank as to the balance of the court's deposit and was very surprised to know that the balance of P 204,500.00 was reduced to only P 84,500.00. He was informed by the bank that Check No. 002102 dated October 18, 1996 (a pay to cash check with no account number and name from Far East Bank in Ormoc City) which was deposited and booked on October 21, 1996, was returned for the reason "signature differs from the specimen on file". It is deduced that Mr. Alandra, Jr. wants to cover-up the shortage by depositing said check to the bank. Attached are the certified xerox copy of the check (Annex 10) and the notice of the bank (Annex 11") duly certified by Judge Lirios.

2) There is no cashbook for fiduciary fund where collections and deposits must be recorded daily.

3) Fines and forfeitures were remitted to JDF account instead of the General Fund account.

For Judiciary Development Fund and General Fund-

1) In our cash examination, (see Annex "6") as per herein report, showed a shortage of P 680.00.

2) Of his JDF and General Fund accounts, we discovered an under-remittance totalling to P 10,220.00.

3) It was also unearthed that there were erroneous remittances made by depositing amounts collected for Legal Research and General Funds to the Judiciary Development Fund. The total amount involved is P 27,878.20.

4) He only deposited his collections from October 1995 to October 1996 on October 16 and 18, 1996, as shown in the herein photocopy of his bankbook, Annex "17".

5) There were fines imposed by the Court but no official receipts were issued nor declared as income totalling to P 1,175.00.

Mrs. Soria recommended that proper administrative and criminal sanctions be imposed on respondents Clerk of Court Salvador P. Oliveros and Acting Clerk of Court Carlos A. Alandra, Jr.

On 28 July 1999, the Second Division of this Court referred the instant case to the OCA for evaluation, report and recommendation.[11]

In a Memorandum[12] dated 15 December 1999, then Court Administrator Alfredo L. Benipayo recommended that the Memorandum Report dated 05 November 1996 of Mrs. Antonina Soria be treated as an administrative complaint against respondents, and that the latter be required to file their respective comments on the said

complaint.

Respondent Oliveros, in a letter[13] dated 24 December 1999, informed the Honorable Chief Justice that the consignation deposit under his custody was returned to the party in Civil Cases No. 356 and No. 324 entitled, "Adelfa Ang Chong, et al. v. Eng Kee Ang and Cecilia Veneracion v. Yu King Hua" on November 11, 1999. He admitted that he committed an administrative infraction, but implored that his act of returning the consignation deposit serves to mitigate his liability.

In a Resolution[14] dated 26 January 2000, this Court resolved to, indeed, treat the memorandum of Mrs. Antonina A. Soria as an administrative complaint against Salvador P. Oliveros and Carlos A. Alandra, Jr., and required respondents to comment thereon.

Respondent Salvador P. Oliveros, in his comment[15] dated 16 March 2000, made the following assertions:

> - That no cash was kept inside the vault because he deemed it unsafe to leave money therein considering that the secret code or combination numbers of the vault was given to him by then Judge Jose T. Patiño written on a cigarette pack by the said judge after the latter's retirement through Mrs. Milagros R. Prisno;
>
> - His accountability and that of his co-respondent Carlos A. Alandra, Jr., in Civil Cases Nos. 356 and 324 entitled "Adelfa Ang Chong vs. Eng Kee Ang" and "Cecilia Veneracion vs. Yking Hua", respectively, both for unlawful detainer, have already been fully satisfied per Sheriff's Return of Service;
>
> - He had no knowledge as to the fine imposed on the decided cases bearing case numbers 2014, 2282, 2406, 2426, 2466, 2649 and 2691 amounting to P 1,675.00. In fact, nobody came to him for payment nor presented to him a receipt representing the payment of fine in any of the above-mentioned cases;
>
> - He admitted that there was no formal turn-over of accountabilities when he was relieved of his duty. The same omission was observed when he was appointed to his post;
>
> - A shortage attributed to him, amounting to P 2,813.80 as of October 24, 1994, could not be justified because the booklet containing the duplicate and triplicate copies of the official receipts was not in his possession but with the office of Mrs. Soria;
>
> - The following were included in his remittance on August 30, 1993, to wit:
>
> - Official Receipt No. 7966328 issued on 1990 included in Serial Nos. 7966301 to 7966350 amounting to P 1,724.60;
>
> - Official Receipt Nos. 8962501 to 8962546 are within the inclusive O.R. Nos. 8962501 to 8962550 amounting to P 212.80;
>
> - Official Receipt Nos. 505301 to 505347 are within the inclusive O.R. Nos. 505301 to 505350 amounting to P 168.00;
>
> - Official Receipt Nos. 8962652 to 8962682 are within the inclusive O.R. Nos. 8962651 to 8962700 amounting to P 551.20; and
>
> - Official Receipt Nos. 7966446 to 7966450 are within the inclusive O.R. Nos. 7966401 to 7966450 amounting to P 363.00;
>
> - The following could not be retrieved having been torn out and eaten by termites, to wit;
>
> - Official Receipt No. 3200275 issued on January 24, 1994 in the amount of P 100.00;
>
> - Official Receipt Nos. 8962844 to 8962850;

- Official Receipt Nos. 896542, 505113, 505253, 505259 and 505398;

- Official Receipt Nos. 7966001 to 7966037 amounting to P 1,086.00; and

- Official Receipt Nos. 7966038 to 7966950;

- 8. That what is controlling in his Report of Collection are the official receipts issued, the same being the basis of his remittances after every audit. If there had been errors in his Cashbook, it should not be given weight as he is only a human being prone to commit mistakes.

In his comment[16] dated 26 March 2000, respondent Alandra asserted that his accountability and that of his co-respondent Oliveros in Civil Cases No. 356 and No. 324 had already been fully satisfied per certification issued by Provincial Sheriff Ludenilo S. Ador, dated 20 March 2000, which was notarized by Atty. Mario N. Melchor, Jr., Clerk of Court, Regional Trial Court (RTC), Branch 16, Naval, Biliran. He added that on 04 July 1997, he wrote Mrs. Soria requesting that the over remittance under the JDF amounting to P16,768.00 be deducted from the under remittance from sheriff's general fund amounting to P8,150.00, and from his remittance under the clerk of court general fund account amounting to P19,278.20.

He insisted that he is only accountable for the amount of P10,660.00 which is the difference between the under remittance and over remittance.

Respondent likewise claimed that he personally paid his accountability to the Clerk of Court of MTC, Naval, Biliran, as follows:

- P10,000.00 representing the cashbond posted by Luceno Torres in Criminal Case No. 2940;

- P5,000.00 representing the cashbond posted by Antonio Modejar in Criminal Case No. 2910 on November 24, 1997;

- P2,400.00 representing the cashbond posted by Rodito Cacharo in Criminal Case No. 2934 on October 7, 1998.

Hence, he stressed that his accountability of P10,660.00 is more than fully satisfied for he made previous payments amounting to P17,400.00.

On 19 July 2001, then DCA Bernardo T. Ponferrada submitted a memorandum[17] recommending that respondent Oliveros be suspended for one (1) year and be fined P20,000.00 for dishonesty and negligence, and respondent Alandra be also fined P10,000.00 for serious misconduct prejudicial to the best interest of the service.

In a resolution[18] dated 03 July 2002, the Second Division of this Court referred the case to the OCA for further study and recommendation on respondent Oliveros's liability for shortage in the JDF remittances and on respondent Alandra's claim that he is only liable for P10,660.00 which is the difference between the under remittance to the General Fund and over remittance to the JDF.

Thereafter, upon consultation with Atty. Tomasita M. Dris, Clerk of Court, Second Division, the case was referred to the Fiscal Monitoring Division, Court Management Office (CMO), OCA, for appropriate action.[19]

On 03 February 2005, Atty. Thelma A. Bahia, Officer-In-Charge, CMO, OCA, submitted a Memorandum[20] to Court Administrator Presbitero J. Velasco, Jr., detailing the total accountabilities of the respondents as follows:

1. MR. SALVADOR P. OLIVEROS

For Judiciary Development Fund:
Total Collections from May 29, 1985 To October 18, 1994

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P 45, 380.40

Less: Remittances made on

August 30, 1993

P18,433.60

October 15, 1994

24,133.00

42,566.60

Shortage

P 2,813.80

2. MR. CARLOS A. ALANDRA, JR.

Judiciary Development Fund

P 17,988.90

General Fund

18,988.90

Sheriff's General Fund

8,100.00

Legal Researcher Fund

440.00

Unremitted Collections 10/2-23/96

890.00

Uncollected Fines

1,175.00

Fiduciary Fund

76,000.00

Total Accountabilities

P87,605.00

In a Memorandum[21] for Justice Renato S. Puno dated 28 February 2005, Court Administrator Velasco found respondent Oliveros guilty of dereliction of duty and serious misconduct prejudicial to the interest of the service and recommended the imposition of a fine of P10,000.00. Respondent Oliveros was ordered to restitute the shortage of P2,813.80. It also recommended that respondent Alandra be fined P10,000.00 for serious misconduct prejudicial to the interest of the service. He was also directed to restitute the amount of P87,605.00 if transfer of overage in JDF amounting to P17,988.90 to the General Fund will be allowed by the Honorable Chief Justice. However, if transfer will not be authorized, the amount to be restituted would be P123,582.80.

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I. Administrative Liability of Salvador P. Oliveros, Clerk of Court, MTC, Naval, Biliran.

Clerks of Court are officers of the law who perform vital functions in the prompt and sound administration of justice.[22] Their office is the hub of adjudicative and administrative orders, processes and concerns.[23] They perform delicate function as designated custodians of the court's funds, revenues, records, properties and premises.[24] As such they are generally also treasurer, accountant, guard and physical plant manager thereof. They are liable for any loss, shortage, destruction or impairment of such funds and property.[25]

Supreme Court Circulars No. 13-92 and No. 5-93 provide the guidelines for the proper administration of court funds. SC Circular No. 13-92 commands that all fiduciary collections "shall be deposited immediately by the Clerk of Court concerned, upon receipt thereof, with an authorized depository bank." In SC Circular No. 5-93, the Land Bank was designated as the authorized government depository.

It is undisputed that respondent failed to remit the consignation deposits he received from January 1992 to August 1994 to the Land Bank.[26] It was only on 28 October 1999 that respondent delivered the consignation deposit to the party litigant.

Clearly, respondent's dishonesty and incessant refusal to remit the consignation deposits in Civil Cases No. 324 and No. 356 despite having been previously adjudged liable for the same act are appalling. Even after he was audited on 23 October 1996, respondent kept the deposits for more than three (3) years contrary to the mandate of SC Circular No. 13-92. The fact that he returned the consignation deposits to a party in Civil Cases No. 324 and No. 356 on 11 November 1999 does not mitigate his liability.

This is compounded by the other findings of the audit team which clearly establish that respondent is remiss in handling the official receipts, booklets and cashbook under his custody.

The mishandling of funds became more manifest when respondent incurred a shortage of P2,813.80 from his collections of JDF from 29 May 1985 to 18 October 1994. His contention that the shortage could not be justified because the booklet containing the duplicate and triplicate copies of the official receipts was not in his possession but with the Office of Mrs. Soria, is untenable. Records show that he had a total collection of P45,380.40 from May 1985 to 18 October 1994. His remittances on 30 August 1993 and 15 October 1994 were P18,433.60, and P24,133.00, respectively, for a total of P42,566.60. That leaves him short of P2,813.80. Had respondent been diligent in the performance of his duties as an accountable officer, such anomaly could not have happened.

The non-remittance of said amounts deprived the Court of the interest that may be earned if the amounts were deposited in a bank, as prudently required.[27] Shortages in the amounts to be remitted and the years of delay in the actual remittance constitute neglect of duty for which the respondent shall be administratively liable.[28]

This Court has ordered the dismissal of clerks of court and other court personnel for failure to deposit fiduciary funds in authorized government depository banks.[29] Since respondent Oliveros has compulsorily retired on 10 August 2004, with twenty-eight (28) years of public service, he can only be fined in this administrative case.[30] Consequently, a fine equivalent to his salary for six (6) months, to be deducted from his retirement benefits is proper.[31] He is likewise ordered to restitute the shortage of P2,813.80.

II. Administrative Liability of Carlos A. Alandra, Jr., Acting Clerk of Court, MTC, Naval, Biliran

The audit report confirmed that respondent Alandra only deposited his collections from October 1995 to October 1996 on 16 and 18 October 1996 or after a lapse of more than one (1) year. This act constitutes a violation of SC Circular No. 13-92 which provides that all collections from bailbonds, rental deposits and other fiduciary collections shall be deposited immediately by the Clerk of Court concerned, upon receipt thereof, with an

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authorized government depository bank.

The audit team also unearthed erroneous remittances by the respondent who deposited the amounts collected for Legal Research and General Funds to the Judiciary Development Fund. He has also incurred shortages and/or under-remittances in his cash collections. Furthermore, it was discovered during the audit that there was no cashbook for fiduciary fund where collections and deposits must be recorded daily and the fines and forfeitures were remitted to the JDF account instead of the General Fund account.

As to respondent's claim that he is liable only for the difference between the under remittance to the General Fund and over remittance to the JDF of P10,660, the same is untenable. As correctly evaluated by the Court Administrator:

> Per clarification with Ms. Verina F. Yap, SC Judicial Staff Officer, Fiscal and Monitoring Division, CMO, OCA, offsetting of over-remittance and under-remittance of collections is not allowed under accounting and auditing rules and regulations.
>
> She explains that in the instant case, respondent Alandra must first make a representation to the Chief Justice allowing the withdrawal of P17,988.90 from the Judiciary Development Fund account to be transferred to the National Treasury so that the P18,988.90 accountability for this fund could be reduced to P1,000.00 only. If the Honorable Chief Justice will not authorize the transfer of P17,988.90 erroneously remitted to the JDF account, the said amount will be considered income of the JDF and Mr. Alandra will have to restitute the shortage of P17,988.90 for the account of Clerk of Court General Fund.
>
> If the overage of P17,988.90 in JDF will be authorized by the Chief Justice to be transferred to the Clerk of Court General Fund, the balance of accountabilities will be reduced to P17,395.00. However, the P11,395.00 will increase to P29,383 if the transfer will not be effected.
>
> She adds that of the P29,383.90 shortages found for the above-indicated funds, the accountabilities for Fiduciary Fund are not yet included. Based on the report of Mrs. Soria and respondent's comment, hereunder is the shortage of Mr. Alandra in the Fiduciary Fund, to wit:
>
> Total Collections
>
> P272,805.00
>
> Total Withdrawals
>
> 77,300.00
>
> P195,505.00
>
> Bank Balance
>
> 204,500.00
>
> P 8,995.00
>
> But if we will consider the bank balance which was reduced to P84,500.00 from P204,500.00 due to a check deposit of P120,000.00 which was dishonored by the bank "for signature differs from the signature on file" the shortage in the Fiduciary Fund account as computed below would be as follows:
>
> Total Collections
>
> P272,805.00
>
> Total Withdrawals

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77,300.00

Balance of Unwithdrawn FF

P195,505.00

84,500.00

P111,000.00

Less Deposit on 11/6/96
35,000.00

Balance of Accountabilities (shortage)

76,000.00

Respondent Alandra's claim that the payments he made in the amount of P17,400.00 is more than enough to satisfy his accountabilities of P10,600.00 has no basis.

Ms. Yap explains that the payment of P17,400.00 he was referring to are withdrawals, which were not found during the audit but which he reimbursed to his successors, Mr. Rey S. Morillo and Mrs. Milagros Prisno. The payments were neither for the account of JDF, SGF, CGF, and LRF nor for the established Fiduciary Fund accountabilities.

Based on the computations above, the total accountabilities of Mr. Alandra if he failed to submit a bank certification that the dishonored check of P120,000.00 was credited to the account maintained for Fiduciary Fund would be P87,605.00 if transfer of overage in JDF amounting to P17,988.90 to General Fund will be allowed by the Honorable Chief Justice. However, if transfer will not be authorized, the amount to be restituted would be P123,582.80.

Time and again, we have reminded court personnel tasked with collections of court funds, such as Clerks of Courts and cash clerks, to deposit immediately with authorized government depositories the various funds they have collected because they are not authorized to keep funds in their custody.[32] Delayed remittance of cash collections constitutes gross neglect of duty.[33]

The moment respondent accepted his appointment as clerk of court, he accepted the corresponding duties and responsibilities attached to it. He should have developed an appropriate system so that he can efficiently attend to his given tasks. Clerks of Courts are chief administrative officers of their respective courts. They must show competence, honesty, integrity and probity since they are charged with safeguarding the integrity of the court and its proceedings.[34] The unwarranted failure to fulfill these responsibilities deserves administrative sanction.

In numerous cases,[35] this Court imposed the penalty of dismissal on clerks of court who fail to deposit fiduciary funds in authorized government depository as required by rules and regulations. However, we are not unmindful of the difficulties that Alandra encountered upon his assumption to the position of clerk of court, considering the utter disorder in the court's records during the incumbency of his predecessor. We also take note of the fact that respondent attempted to remit to the Fiduciary Fund on October 21, 1996 a check in the amount of P120,000.00 which, unfortunately, was dishonored because the signature therein differs from the signature on file. Furthermore, he did not misappropriate the amount of P17,988.90 as he remitted the same in good faith, albeit wrongly to the JDF. Finally, it appearing that the offense he committed appears to be his first, dismissal from service may be too harsh.

WHEREFORE, premises considered, the Court finds as follows:

- Salvador P. Oliveros, Clerk of Court, Municipal Trial Court, Naval, Biliran, is guilty of gross neglect of duty and serious misconduct prejudicial to the interest of the service for which he is fined the amount equivalent to his salary for six (6) months, to be deducted from his retirement benefits. He is also directed to restitute the shortage of Two Thousand Eight Hundred Thirteen Pesos and Eighty Centavos (P2,813.80).

- Carlos A. Alandra, Acting Clerk of Court, Municipal Trial Court, Naval, Biliran, is guilty of gross neglect of duty, inefficiency and incompetence for which he is fined in the amount equivalent to his salary for six (6) months and one day without pay, with a stern warning that a repetition of the same or similar acts in the future will be dealt with more severely.[36] He is also directed to restitute within sixty (60) days from receipt of the decision the amount of Eighty-Seven Thousand Six Hundred Five Pesos (P87,605.00),[37] if transfer of overage in JDF amounting to P17,988.90 to the General Fund will be allowed by the Honorable Chief Justice. However, if transfer will not be authorized, the amount to be restituted would be One Hundred Twenty-Three Thousand Five Hundred Eighty-Two Pesos and Eighty Centavos (123,582.80).

- The Financial Management Office (FMO), Office of the Court Administrator is directed to deduct the amounts of fine and shortages mentioned in paragraph 1 from the retirement benefits of respondent Salvador P. Oliveros, and release the balance of retirement benefits of Mr. Oliveros provided no legal impediment arises that would warrant the continuous withholding of the same and subject further to the availability of funds and the usual clearance requirements.

SO ORDERED.

Puno, (Chairman), Austria-Martinez, Callejo, Sr., and Tinga, JJ., concur.

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[1] Lirios v. Oliveros, A.M. No. P-96-1178, 06 February 1996, 253 SCRA 258.

[2] Id.

[3] Records, p. 57.

[4] Records, p. 56.

[5] Id.

[6] Records, p. 58.

[7] Records, pp. 59-61.

[8] Records, pp. 68-73.

[9] Id.

[10] Ibid., pp. 68-72.

[11] Records, p. 106.

[12] Records, pp. 107-112.

[13] Records, p. 114.

[14] Records, p. 115.

[15] Records, pp. 124-126.

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[16] Records, pp. 118-120.

[17]Records, pp. 130-137.

[18] Records, p. 139.

[19]Records, p. 144.

[20] Records, p. 153.

[21] Records, pp. 154-159.

[22] Re: Misappropriation of the Judiciary Fund Collections by Ms. Juliet C. Banag, Clerk of Court, MTC, Plaridel, Bulcan, A.M. No. P-02-1641, 20 January 2004, 420 SCRA 150; citing Reyes-Domingo v. Morales, A.M. No. P-99-1285, 04 October 2000, 342 SCRA 6 and Escañan v. Monterola, II, A.M. No. P-99-1347, 06 February 2001, 351 SCRA 228.

[23]Id.

[24] Gutierrez v. Quitalig, A.M. No. P-02-1545, 02 April 2003, 400 SCRA 391.

[25] Re: Initial Report on the Financial Audit Conducted in the Municipal Trial Court of Pulilan, Bulacan, A.M. No. 01-11-291-MTC, 07 July 2004, 433 SCRA 486.

[26] Records, p. 131.

[27] Re: Financial Audit Conducted on the Books of Accounts of Clerk of Court Pacita T. Sendin, MTC, Solano, Nueva Viscaya, A.M. No. 01-4-119-MTC, 16 January 2002, 373 SCRA 351.

[28] Id.

[29] Rangel-Roque v. Rivota, A.M. No. P-97-1253, 02 February 1999, 302 SCRA 509, citing Re: Report on the Judicial and Financial Audit of RTC-Br. 4, Panabo, Davao del Norte, A.M. No. 95-4-143-RTC, March 13, 1998, 287 SCRA 510; Re: Financial Audit in RTC, General Santos City, A.M. No. 96-1-25-RTC, 18 AQpril 1997, 271 SCRA 302; Office of the Court Administrator v. Sumilang, A.M. No. MTJ-94-989, 18 April 1997, 271 SCRA 316; JDF Anomaly in the RTC of Ligao, Albay, A.M. No. 95-1-07-RTC, 21 March 1996, 255 SCRA 221; and Ferriols v. Hiam, A.M. No. P-90-414, 09 August 1993, 225 SCRA 205.

[30] Re: Audit Conducted on the Books of Accounts of Former Clerk of Court Mr. Wenceslao P. Tinoy, MCTC, Talakag, Bukidnon, A.M. No. 02-5-111-MCTC, 07 August 2002, 386 SCRA 459.

[31] Report on the Financial Audit Conducted on the Books of Accounts of OIC Melinda Deseo, MTC, General Trias, Cavite, A.M. No. 99-11-157-MTC, 07 August 2000, 337 SCRA 347; Report on the Financial Audit in RTC, General Santos City and the RTC and MTC of Polomolok, South Cotabato, A.M. No. 96-1-25-RTC, 08 March 2000, 327 SCRA 414; Florentino A. Caja v. Atilano G. Nanquil, Sheriff IV, Regional Trial Court, Branch 72, Olongapo City, A.M. No. P-04-1885, 13 September 2004.

[32] Office of the Court Administrator v. Julian, A.M. No. P-01-1515, 10 February 2005, citing Misajon v. Feranil, A.M. No. P-02-1565, 18 October 2004; Toribio v. Ofilas, A.M. No. P-03-1714, 13 February 2004, 422 SCRA 534.

[33] Office of the Court Administrator v. Besa, A.M. No. P-02-1551, 11 September 2002, 388 SCRA 558; Re: Non-Submission of Judge Demasira M. Baute (former Clerk of Court), Shari'a Circuit Court, Kapatagan, Lanao del Norte, of the Official Cashbooks of Fiduciary Fund, Judiciary Development Fund, Clerk of Court General

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Fund, Ex-Officio Sheriff General Fund, Sheriff Trust Fund and Other Related Documents, A.M. No. 95-10-06-SCC, 27 March 1996, 255 SCRA 231.

[34] Re: Initial Report on the Financial Audit Conducted in the Municipal Trial Court of Pulilan, Bulacan, Supra, note 25.

[35] Supra, note 29.

[36] In Re: Report on the Judicial and Financial Audit Conducted in the Municipal Trial Court in Cities, Koronadal City, A.M. No. 02-9-233-MTCC, 27 April 2005. In this case respondent Ines, among other things, incurred shortages in his remittance to the JDF and the CCGF. The Court imposed on him the fine equivalent to his salary for six (6) months.

[37] Alandra's Total Accountabilities amounts to 105,593.90. If the transfer of 17,988.90 in the JDF to the General Fund will be allowed, his accountabilities will be 87,605.00, but if transfer will not be allowed, he will restitute the amount of 123,582.80. The computation is as follows:

Judiciary Development Fund (overage)

(17,988.90)

General Fund

18,988.90

Sheriff's Fund

8,100.00

Legal Research Fund

440.00

Unremitted Collections 10/2-23/96

890.00

Uncollected Fines

1,175.00

Fiduciary Fund

76,000.00

TOTAL

87,605.00

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