

EN BANC

[A.M. No. P-14-3194 (Formerly A.M. No. 14-1-01-MTC), January 27, 2015]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
CONSTANTINO P. REDOÑA, FORMER CLERK OF COURT II,
MUNICIPAL TRIAL COURT, TANAUAN, LEYTE, RESPONDENT.**

D E C I S I O N**PER CURIAM:**

This administrative matter stemmed from the financial audit on the Books of Accounts of the Municipal Trial Court, Tanauan, Leyte, conducted by the Audit Team of the Court Management Office (*Team*) due to the application for separation benefits under Section 11, paragraph (b) of Republic Act (R.A.) No. 8291 of Constantino P. Redoña.^[1] The audit covered the accountability period of Constantino P. Redoña and Ranulfo R. Balano, former Clerk of Court II and Officer-in-Charge, respectively, of the same court, from October 1, 2004 to July 31, 2012 and August 1, 2012 to February 28, 2013.

As culled from the records, the audit report yielded the following results:

1. The cash count on March 1, 2013 disclosed neither shortage nor overage for the undeposited collections, computed as follows;

^[2]

Name of Fund	Date	OR No.	Amount
SAJJ	03/01/13	3886520	P9.60
JDF	03/01/13	1788954	P40.40
TOTAL			P50.00

2. For the inventory of Used and Unused Official Receipts:

There are seventy-three (73) booklets and two hundred-thirty three (233) pieces of official receipts which remain unused as of March 1, 2013, to wit:

Name of Accountable Form	Quantity	Inclusive Serial Numbers
SC ORs	19 booklets	3886001-6500
		3886551-7000
PHILJA ORs	7 booklets	643601-3650
		643701-4000
UP LRF ORs	8 booklets	0725601-6000
DOJ ORs	10 booklets	4574001-4500
	10 booklets	4574501-5000

	10 booklets	4575001-5500
	9 booklets	4575501-5950
JDF	30 pieces	3886521-6550
SAJF	46 pieces	1788955-9000
STF	23 pieces	7972928-2950
FF	43 pieces	2206908-6950
MF	29 pieces	643573-3600
LRF	29 pieces	725572-5600
VCF	33 pieces	4573968-4000
Total	73 booklets & 233 pieces	

3. For the Fiduciary Fund (FF):

The audit of the court's Fiduciary Fund (FF) account showed an outstanding balance of Four Hundred Seven Thousand Eight Hundred Seventy-Four Pesos (P407,874.00) and upon reconciliation of the said balance against the court's LBP Savings Account, it disclosed a shortage of Seventy-One thousand Nine Hundred Pesos (P71,900.00), which was restituted by Redoña on March 21, 2013. The detailed computation was presented below:

Unwithdrawn Fiduciary Fund per audit, beginning	
Balance as of Sept. 30, 2004:	P 258,384.00
Add: Collections (10/1/2004 to 2/28/2013)	<u>1,041,710.00</u>
Total	P1,300,094.00
Less:	
Withdrawals (same period)	<u>820,320.00</u>
Balance of Unwithdrawn <u>FF</u> as of 2/28/2013	P 479,774.00
Less: Bank Balance as of 2/28/2013	P423,045.53
Add/(Less) Adjustments:	
Unwithdrawn Net Interest as of 2/28/2013	<u>(P15,171.53)</u>
	<u>407,874.00</u>
Balance of Accountability – shortage	71,900.00
Less:	<u>71,900.00</u>
Restitution on	

**March 21,
2013
Final
Accountability
as of February
28, 2013**

P 00.00

The shortage totaling to P71,900.00 was due to unreported and unremitted collections, to wit:

Receipt Date	Bondsman/Litigant	Case No.	OR No.	Amount
06/26/08	Dominador Lim	6448	11922537	P 12,000.00
06/26/08	Dominador Lim	6448	11922538	P 12,000.00
06/26/08	Dominador Lim	6448	11922540	P 12,000.00
06/26/08	Dominador Lim	6448	11922541	P 12,000.00
11/09/09	Remy Tismo	6694	3503955	P 2,000.00
11/16/09	Bernard Mijares	6748	3503956	P 2,000.00
12/07/09	Chito Cesar	6911	3503957	P 12,000.00
12/07/09	Raymundo Abarca	6095	3503958	P 8,000.00
Total				P 72,000.00
Less: Adjustment for under-withdrawal of OR No. 7183422				(P100.00)
Adjusted total shortage				<u>P 71,900.00</u>

Out of P60,000 cash bond posted by Dominador A. Lim in Criminal Case No. 6448 on June 26, 2008, only P12,000.00 was reported in the cashbook and monthly report. Redoña explained in his Letter dated March 13, 2013 that OR Nos. 11922537, 11922538, 11922540 and 11922541 totalling to P48,000.00 were cancelled because of errors in the initial entries, and no collections have been received for the cancelled official receipts. Redoña denied that he used the court funds, however, it appeared that he allowed the refund of cash bond for the same case on September 14, 2011 amounting to P60,000.00. Also as per Special Power of Attorney executed by Mr. Dominador A. Lim, Dennis V. Lim, Simeon Lim, Luz Omega and Rogelio A. Yu, the accused in Criminal Case Number 6448, they requested to withdraw the cash bail bond in the total amount of P60,000.00, thus, resulting to an over-withdrawal by P48,000.00 for this case.

The audit team surmised that Redoña to cover up the missing collections, cancelled the original, duplicate and triplicate copies of OR Nos. 11922537, 11922538, 11922540 and 11922441, with a total amount of P48,000.00. However, the photocopies of the original official receipts appended in the case folder were not cancelled (Annexes "H-1", "H-2",

"H-3" and "H-4")

For December 2009 monthly report, Redoña certified in the cashbook and monthly report that no collections were made (Annexes "I" & "J"). To conceal collections, Redoña cancelled official receipt nos. 3503957 and 3503958 amounting to P 12,000.00 and P8,000.00, respectively. (Annexes "K" & "L"). As to the amount of P12,000.00 covered by Official Receipt No. 3503957 dated December 7, 2009 from payor Chito Cesar, he explained that due to pure inadvertence and honest lapse on his part, he said the amount was not deposited and it was kept in a safe place in their office only known to him. For OR No. 3503958 dated December 7, 2009 in the amount of P8,000.00, Redoña allegedly posted cash bail bond for his friend, the accused Raymundo Abarca, out of pity.

After examination of the case folders, the following irregularities were also discovered, to wit:

1. Unreported collection of cash bond for Case No. 03-02-6868 dated March 15, 2011 amounting to P6,000.00. Thus, Redoña cancelled Official Receipt No. 3503967 to conceal the above missing collections. This was replaced with OR no. 3503973 on May 11, 2011 with the same amount (Annexes "M" and "N"). In the cash bond affidavit of undertaking, the accused Mr. Ariel Pirante posted a cash bond in Criminal Case No. 03-02-6868 amounting to P6,000.00 under OR No. 3503967 on March 15, 2011 as evidenced by Annex "O", but the said OR No. 3503967 was marked as cancelled in the original, duplicate and triplicate copies.
2. Received P4,000.00 from Florentino Mendoza in Case No. 10-04-6940 on October 29, 2010 under OR No. 3503963, but such amount was unreported/unrecorded and undeposited. To conceal the missing collections, Mr. Redoña cancelled the above OR (Annex "P" and "Q"). This was replaced by OR No. 3503970 on May 10, 2011 with the same amount. In the cash bond affidavit of undertaking, the accused Mr. Florentino Mendoza posted a cash bond in Criminal Case No. 10-04-6940 amounting to P4,000.00 under OR No. 3503963 on October 29, 2011 as evidenced by Annex "R", but the said OR No. 3503963 was marked as cancelled in the original, duplicate and triplicate copies.
3. Received P4,000.00 from Jayson Cabia in Criminal Case No. 02-08-6961 on March 1, 2011 under OR no. 3503966, but such amount was unrecorded/unreported and undeposited. To cover up the missing collections, Redoña cancelled the above receipt (Annex "S"). This was replaced with OR No. 3503972 on May 11, 2011. In the cash bond affidavit of undertaking, the accused Mr. Jayson Cabia Cabudsan, Doroteo Ocenar and six (6) unidentified persons posted a cash bond in Criminal Case no. 02-08-6961 amounting to P4,000.00 under OR No. 3503966 on March 1, 2011 as evidenced by Annex "T", but the

said OR No. 3503963 was marked as cancelled in the original, duplicate and triplicate copies.

4. Received P2,000.00 from Bernard Mijares in Case No. 04-10-6748 on November 16, 2009 under OR No. 3503956, but such amount was unreported/unrecorded and undeposited. To cover up the missing collections, Redoña cancelled the above official receipt in the booklet (Annex "U"). In the case on file, the OR No. has not been marked as cancelled ("Annex "V"). In the cash bond affidavit of undertaking in the case record, the accused Mr. Bernard Mijares posted a cash bond in Criminal Case No. 04-10-6748 amounting to P2,000.00 under OR No. 3503956 on November 16, 2009 as evidenced by Annex "W."

IV. For the Sheriff's Trust fund (STF):

Unwithdrawn STF per audit, beginning balance as of September 30, 2004		P 0.00
Add: Collections (6/16/2010 to 2/28/2013)		<u>P 28,000.00</u>
Total		P 28,000.00
Less: Withdrawals (same period)		<u>P 11,722.00</u>
Balance of Unwithdrawn STF as of 2/28/2013		P 16,278.00
Less: Bank Balance as of 2/28/2013	P16,000.00	
Add/(Less) Adjustments:		
Petty cash fund	<u>P 278.00</u>	<u>P 16,278.00</u>
Final Accountability as of Feb. 28, 2013		P 00.00

V. For the JUDICIARY DEVELOPMENT FUND (JDF)

There was an over-remittance of P1,150.40 of Redoña, which was due to Special Allowance for the Judiciary Fund (SAJF) collections totaling to P1,148.40 deposited to the account, as computed below:

Total Collections (Nov. 1, 2004 to February 28, 2013)	P 481,794.69
Less: Total Deposits (same period)	<u>482,945.09</u>