

THIRD DIVISION

[A.M. No. P-12-3084 [Formerly A.M. No. 12-4-33-MCTC], August 22, 2012]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
MS. VIVENCIA K. LANGUIDO, CLERK OF COURT II, MUNICIPAL
CIRCUIT TRIAL COURT, PRES. ROXAS-ANTIPAS-ARAKAN, NORTH
COTABATO, RESPONDENT.**

R E S O L U T I O N

MENDOZA, J.:

The February 12, 2009 Memorandum^[1] of the Financial Management Office, Office of the Court Administrator (*FMO-OCA*) reported that several clerks of court of the lower courts failed to submit their Monthly Financial Reports and recommended that an immediate financial audit be conducted on them by the Fiscal Monitoring Division, Court Management Office (*FMD-CMO*). As recommended, FMD-CMO conducted an on-the-spot audit, examination and reconciliation of the book of accounts of Vivencia K. Languido (*Languido*), Clerk of Court, Municipal Circuit Trial Court, Pres. Roxas-Antipas-Arakan, North Cotabato (*MCTC*), covering the period from April 19, 1985 to September 30, 2009.

On March 14, 2002, FMB-CMO submitted its report that Languido incurred delay in the remittances of her collections and had a cash shortage in the total amount of Four Hundred Ninety One Thousand Nine Hundred Ten Pesos and 70/100 (P491,910.70). Of the said amount, Languido restituted Eighty Seven Thousand Nine Hundred Sixty Nine Pesos and 10/100 (P87,969.10) leaving a balance of Four Hundred Three Thousand Nine Hundred Forty One Pesos and 60/100 (P403,941.60).

Moreover, only one passbook under Savings Account No. 0741-1432-91 could be presented covering the period from 2003 to 2009 because Languido claimed to have lost the earlier passbook.

Furthermore, it was disclosed that Languido failed to issue a receipt and remit to its proper account the bet money confiscated during an arrest in violation of P.D. No. 1602 and forfeited in favor of the government. She explained that she did not know that the money should be deposited in the Special Allowance for the Judiciary Fund.

It was also discovered that Languido had been collecting and disbursing the Sheriffs Trust Fund since 2004 but did not issue the corresponding official receipts or deposit the amounts collected. Neither did she maintain an official cash book nor prepare/submit monthly reports to the Accounting Division, FMO-OCA. For these shortcomings, Languido explained that there were no instructions on how to handle the trust fund.

For her infractions, the OCA withheld her salaries and other benefits. Judge Jose T.

Tabosares, MCTC Presiding Judge, relieved her as financial custodian of the court funds, and designated Juliet B. Degutierrez, as the temporary financial custodian.

In a Memorandum,^[2] dated March 14, 2012, the matter was referred to the OCA for evaluation, report and recommendation.

The OCA, in its March 23, 2012 Memorandum,^[3] adopted the recommendations of the audit team, as follows:

1. This report be docketed as an administrative complaint against Ms. Vivencia K. Languido, Clerk of Court, MCTC, pres. Roxas- Antipas-Arakan, North Cotabato, for non-remittance of collections and non-submission of Monthly Financial Reports in violation of Administrative Circular No. 3-2000 and OCA Circular 113-2004 dated June 15, 2000 and September 16, 2004, respectively;

2. The withheld salaries of Ms. Vivencia K. Languido from May 2008 to date be FORFEITED and APPLIED to the computed liabilities giving priority on the Fiduciary Fund account;

3. Ms. Vivencia K. Languido be DIRECTED within fifteen (15) days from receipt of notice to:

3.1. SUBMIT pertinent documents to the Fiscal Monitoring Division, Court Management Office, this Office, to wit:

3.i.a. Xerox copy of Fiduciary Fund passbook under Savings Account No. 0741-1432-91 for the period October 2009 to present for verification on the source of Thirty - Nine Thousand Pesos (P39,000.00) unremitted cash bonds which were released after the audit cut-off.

3.1.b. Valid documents evidencing the following undocumented Fiduciary Fund withdrawals totaling to Twenty -Four Thousand Pesos (P24,000.00).

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3.2 EXPLAIN in writing why administrative sanction shall not be imposed against her for non-submission of Monthly Financial Reports and for the shortages incurred in the following funds:

Fund	Shortages	Restitution		Balance
		Date	Amount	
Judiciary Development Fund	P 109,045.60	10.5.09	P 1,719.60	P 105,850.00
		11.3.09	1,476.00	
Special Allowance for the Judiciary Fund	52,877.00	10.5.09	2,384.40	0.00
		10.30.09	49,774.60	

		11.5.09	718.00	
General Fund	1,277.60			1,277.60
Sheriffs General Fund	72.00			72.00
Fiduciary Fund	278,000.00			278,000.00
Sheriffs Trust Fund	2,855.00	11.5.09	2,855.00	0.00
Mediation Fund	26,500.00	11.3.09	26,500.00	0.00
Victim's Compensation Fund	345.00	11.3.09	345.00	0.00
Legal Research Fund	3,516.50	11.3.09	1,516.50	0.00
Confiscated Bet Money	19,422.00	10.1.09	680.00	18,742.00
TOTAL	P491.910.70		P87.969.10	P 403.941.60

4, Ms. Vivencia K. Languido be placed under preventive suspension without pay considering that the acts committed involve gross dishonesty and grave misconduct and be FINED in the amount of Ten Thousand Pesos (P10,000.00) for not remitting the collections and depriving the Court of interest income, with a STERN WARNING that a similar act will be dealt with more severely in the future;

5. The Finance Division, Financial Management Office, Office of the Court Administrator is DIRECTED to:

5.1. APPLY the cash shortages incurred by Ms. Vivencia K. Languido against her withheld salaries, net of mandatory deductions, from May 2008 to date totaling Four Hundred Three Thousand Nine Hundred Forty-One Pesos and 60/100 (P403,941.60) tabulated in 3.1 above;

5.2. REMIT to its respective accounts the deducted shortages referred in 5.1;

5.3. INFORM the Fiscal Monitoring Division, Court Management Office, Office of the Court Administrator of the action taken on the immediately preceding directive;

6. Ms. Juliet B. Degutierrez, Clerk II and Officer-in-charge, MCTC, Pres. Roxas-Antipas-Arakan, North Cotabato be DIRECTED to:

6.1. STRICTLY ADHERE and FOLLOW the issuances of the Court on the proper handling and reporting of judiciary funds particularly the prescribed period within which to remit court collections;

6.2 UPDATE daily the recording of financial transactions in the official cashbooks maintained for each fund and CERTIFY at the end of every month the correctness of the entries therein;