

## EN BANC

**[ A.M. No. P-09-2597 (Formerly A.M. No. 08-12-356-MCTC), September 11, 2012 ]**

**ADMINISTRATOR, VS. LEONILA R. ACEDO, FORMER CLERK OF COURT II OF THE MUNICIPAL TRIAL COURT, ABUYOG-JAVIER, LEYTE, RESPONDENT.**

**[A.M. NO. 01-10-593-RTC]**

**RE: REQUEST TO WITHHOLD SALARIES OF CLERKS OF COURT WHO CONTINUALLY FAILED TO SUBMIT THE REQUIRED MONTHLY REPORTS IN VIOLATION OF GUIDELINES SET FORTH UNDER SC CIRCULAR NO. 32-93.**

### D E C I S I O N

**MENDOZA, J.:**

These consolidated administrative matters originated from a memorandum<sup>[1]</sup> submitting to the Court a list of clerks of court who had continually failed to submit the required monthly reports despite having been given two (2) due notices.

On October 23, 2001, the Court *En Banc* issued a Resolution<sup>[2]</sup> requiring twenty-nine (29) clerks of court to show cause within ten (10) days from notice why they should not be disciplinarily dealt with for continually failing to submit the required monthly reports. Respondent Leonila R. Acedo (*Acedo*), former Clerk of Court II of the Municipal Circuit Trial Court, Abuyog-Javier, Leyte (*MCTC*), was one of those named in the Resolution.

On October 15, 2002, the Court *En Banc* issued another Resolution,<sup>[3]</sup> upon recommendation of the Office of the Court Administrator (*OCA*), directing the Fiscal Management Office (*FMO*) to *withhold* the salaries of seven (7) clerks of court who had not completely submitted the required monthly reports, in violation of the guidelines set forth under SC Circular No. 32-93. Acedo was again one of those named in the list.

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On January 18, 2003, Acedo compulsorily retired but did not seek clearance thereafter. She admitted in her Letter,<sup>[4]</sup> dated October 6, 2008, that A.M. No. 01-10-593-RTC she did not voluntarily submit her books of accounts. She was afraid because she failed to comply with her obligation and responsibility as Clerk of Court/Accountable Officer and admitted the violations she had committed.

On November 17, 2008, the Financial Audit Team submitted a report on the financial audit that they had conducted on the books of account of Acedo for the period

covering May 17, 1985 to January 18, 2003, and of Mr. Estanislao S. Yaranon (*Yaranon*), Clerk of Court II, for the period covering January 19, 2003 to September 30, 2008. The significant findings<sup>5</sup> of the audit team were as follows:

- a) Cash Count on September 29, 2008 disclosed no shortage/overage. Total undeposited collections as well as the total cash items amounted to **Eighteen Thousand Four Hundred Pesos (P18,400.00)**, hence, no balance of accountability. Yaranon was advised to deposit the said amount to their respective accounts, which he complied on October 3, 2008.
- b) All Supreme Court Official Receipts requisitioned from the Property Division, OCA were fully accounted for.
- c) Audit computations of accountabilities for each judiciary fund were the following:
  - a. JUDICIARY DEVELOPMENT FUND (JDF)

For Ms. Leonila R. Acedo – May 17, 1985 to January 18, 2003

Total Collections per Audit (May 17, 1985 to Jan. 18, 2003) P727,358.10

Less: Total Remittance (same period) 512,838.05 -

**Balance of Accountability – P214,520.05**  
**Shortage** -

The shortage was due to under-remittance of collections.

For Mr. Estanislao S. Yaranon – January 19, 2003 to September 30, 2008

Total Collections per Audit (Jan. 19, 2003 to Sept. 30, 2008) P574,782.72

Less: Total Remittance (same period) 566,114.32

Balance P8,668.40

Less: Deposit in transit dated Oct. 3, 2008 7,677.80

**Balance of Accountability – Shortage P 990.60**

The cash shortage of P990.60 was restituted on October 3, 2008.

- b. SPECIAL ALLOWANCE FOR THE JUDICIARY FUND (SAJF) For the period of November 11, 2003 to September 30, 2008

Total Collections per Audit (Nov. 11, 2003 to Sept. 30, 2008) P565,740.50

Less: Total Remittance (same period) 565,722.50

Balance of Accountability - Shortage P 18.00

Less: Adjustments

SAJF collections deposited to GF account 21.00

**Over-remittance** P (3.00)-

c. MEDIATION FUND (MF)

Total Collections per Audit (Aug. 2005 to P 14,000.00  
Sept. 30, 2008)

Less: Total Remittance	<u>13,500.00</u>
Balance of Accountability - Shortage	P 500.00
Less: Payments on Oct. 3, 2008	<u>500.00</u>
<b>Balance of Accountability</b>	<b><u>P 0.00</u></b>

Shortage amounting to P500.00 was due to erroneous recording of collections under OR No. 20938576 instead of P1,000.00. It was deposited in the cash book for only P500.00.

d. CLERK OF COURT GENERAL FUND (COCGF)

For the period of March 11, 1996 to November 10, 2003

Total Collections	P
	54,236.50
Less: Total Remittance (same period)	7,705.00
SAJF collections deposited to GF account	<u>21.00</u> <u>7,684.00</u>
<b>Balance of Accountability - Shortage</b>	<b>P</b>
	<b>46,552.50</b>

The collections amounting to P46,552.50 were not remitted to the National Treasury by Acedo.

e. FIDUCIARY FUND (FF)

For Ms. Leonila R. Acedo – June 13, 1996 to January 18, 2003

Total Collections from June 13, 1996 to P1,242,467.20  
Jan. 18, 2003

Less: Total refunded cash bond – withdrawals (same period)	<u>661,442.20</u>
	-

Balance of Unwithdrawn FF as of Jan. 18, 2003 P 551,025.00

Less: Bank Balance as of Jan. 18, 2003	<u>0.00</u>
<b>Sub-Total</b>	<b>P</b>

	<b>551,025.00</b>
Add: Undocumented withdrawals	<u>413,552.20</u>
<b>Total Shortage</b>	<b>P</b>
	<b><u>964,577.20</u></b>

Acedo violated Sec. A(2) of OCA Circular No. 50-95 when she failed to deposit the cash bond collections of P551,025.00 to the court's legitimate Savings Account No. 0181-2079-81 with the Land Bank of the Philippines, Tacloban Branch.

The undocumented withdrawals will be added as cash shortage of Acedo should she fail to submit a copy of court orders and acknowledgment receipts.

For Mr. Estanislao S. Yaranon – Jan. 19,  
2003 to Sept. 30, 2008  
Total Collections – Jan. 19, 2003 to Sept. 30, 2008 P1,773,580.00  
Less: Withdrawals (same period) 974,500.00  
Balance of Unwithdrawn FF as of Sept. 30, 2008 P 799,080.00 -

Balance of Unwithdrawn FF as of Sept. 30, 2008 P 799,080.00  
Less: Bank Balance as of Sept. 30, 2008 799,034.94  
**Balance of Accountability – shortage P 45.06**

Withdrawals of interest (net of tax) as of Sept. 30, 2008 P 25,226.00  
Net Interests as of Sept. 30, 2008 25,220.94  
**Over-withdrawal of interest – P 45.06**  
**shortage** -

Yaranon restituted the amount of P45.06 on October 7, 2008 representing shortage due to over-withdrawal of interest earned.

As a result of the audit, the Team found shortages amounting to **Eight Hundred Thirteen Thousand Ninety Seven Pesos & 55/100 (P813,097.55)** for JDF, GF and FF during the accountability of Acedo.

#### ***Letter of Ms. Leonila R. Acedo***

On October 6, 2008, Acedo submitted a letter<sup>6</sup> addressed to then Chief Justice Reynato Puno in connection with the audit conducted by the Financial Audit Team on her books of account. She readily admitted her failure to fulfil and comply with her obligations as clerk of court during the time she was recuperating from her illness. She also admitted having used the amount entrusted to her to pay for her medical and other household expenses. For the said shortcomings and violations committed, she begged for forgiveness and humbly asked the Court for consideration in settling her accountabilities. She further wrote:

Thus, I am earnestly praying that the shortage I have in my accountability will be deducted to the accrued terminal leave or any other benefits, and to those salaries of mine that were withheld in your good

office. And if ever, the accrued and other benefits and the salaries withheld would not suffice to pay off for the shortage, the remaining amount if you may permit will be paid by installment basis with the monthly pension I will be having.<sup>[7]</sup>

### ***Recommendation of the OCA***

The initial findings and recommendation of the audit team were adopted by the OCA in its Memorandum,<sup>8</sup> dated November 27, 2008, as follows:

A. This report be docketed as an administrative complaint against Ms. Leonila R. Acedo, former Clerk of Court II of the Municipal Circuit Trial Court, Abuyog-Javier, Leyte and be consolidated with "**A.M. No. 01-10-593-RTC- Re: Request to withhold salaries of Clerk of Court**" involving Ms. Leonila R. Acedo, former Clerk of Court of MCTC, Abuyog-Javier, Leyte, et al.;

B. **MS. LEONILA R. ACEDO** be **DIRECTED** within fifteen (15) days to:

B1. **RESTITUTE** the amounts of P215,520.05, P46,552.50 and P551,025.00 representing the shortages in the JDF, GF and Fiduciary Fund, respectively;

B2. **DEPOSIT** said amounts to their respective accounts, furnishing the Fiscal Monitoring Division, CMO-OCA, with the machine validated deposit slips as proof of remittance;

B3. **DEPOSIT** the same amounts to their respective fund accounts;

B4. **FURNISH** the Fiscal Monitoring Division, CMO-OCA of the machine-validated deposit slips as proof of remittance; and

B4. **SUBMIT** undocumented withdrawals of Four Hundred Thirteen Thousand Five Hundred Fifty Two Pesos & 20/100 (P413,552.20). Failure to submit/present copy(ies) of Court Orders and Acknowledgment Receipts, the amount of P413,552.20 will be added to P551,025.00, making the shortage of Fiduciary Fund to P964,577.20.

C. **MR. ESTANISLAO S. YARANON**, former Clerk of Court II of MCTC, Abuyog-Javier, be cleared from financial accountabilities;

D. **MS. ANASTACIA C. TABURADA**, Officer-in-Charge, MCTC, Abuyog-Javier, Leyte be **DIRECTED** to:

1. Effectively exercise control and supervision over the court personnel especially those in charge with the collection/deposits/withdrawals and recording of all court's funds, and submission of monthly reports; and

2. Keep herself abreast/updated with the court issuances & strictly comply with the provisions thereof, particularly on the proper handling of judiciary funds; and

3. **SUBMIT** to the Fiscal Monitoring Division, CMO-OCA the COURT ORDERS of the withdrawn cash bonds as enumerated in Annex "C"