

EN BANC

[**A.M. No. P-06-2211 (Formerly A.M. No. 06-5-175-MTC), November 23, 2010**]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
MS. ROSEBUEN B. VILLETA, CLERK OF COURT II, MUNICIPAL
TRIAL COURT, OTON, ILOILO, RESPONDENT.**

DECISION

PER CURIAM:

We resolve the present administrative matter that traces its roots to the financial audit conducted on the books of account of the Municipal Trial Court (*MTC*) of Oton, Iloilo, for the period November 1, 1993 to August 31, 2005. Ms. Rosebuen B. Villeta, Clerk of Court II of the court, is the accountable officer.

The Antecedents

The relevant facts are set out in the Memorandum/Report of the Office of the Court Administrator (*OCA*) dated July 28, 2008,^[1] and are summarized below.

The *OCA* conducted the audit in 2006, due to the non-submission of financial reports to the *OCA* Financial Management Office.

The audit team made the following findings:^[2]

1. An over-remittance of P1,050.50 in the General Fund (*GF*) due to Villeta's practice of not regularly depositing her collections.
2. A shortage of P805.60 in the collections for the Special Allowance for the Judiciary Fund (*SAJF*) for the period November 11, 2003 to August 31, 2005.
3. A shortage of P1,672.80 in the collections for the Judiciary Development Fund (*JDF*) for November 11, 2003 to August 31, 2005.
4. A shortage of P229,300.00 in the collections for the Fiduciary Fund (*FF*) coming from rental deposits and cash bonds; withdrawals of cash bonds must be supported by a court order and an acknowledgment receipt from the accused; withdrawals are disallowed without these supporting documents. The amount of P125,000.00 was temporarily credited in favor of Villeta pending her submission of copies of the court orders and acknowledgment receipts; otherwise, the amount shall be added to her accountability that would then amount to P354,400.00.

5. Tampering of official receipts involving several criminal cases where the accused's cash bonds were misrepresented as collections either in the JDF or GF account instead of the FF account; worse, the amounts in the original copies of receipts were understated in the triplicate copies of the receipts.

The audit team reported that when it confronted Villeta with its findings, she admitted using the undeposited/unremitted collections for her personal gain.^[3]

In a Resolution dated July 26, 2006,^[4] the Court directed Villeta to restate, within 15 days, her shortages in the SAJF (P805.60), JDF (P1,672.80), and FF (P229,300.00) collections, for a total of P231,778.40; to furnish the Fiscal Management Division, Court Management Office with machine-validated deposit slips; and to submit the supporting documents for disallowed withdrawals and to explain why she should not be administratively sanctioned for her shortages and for tampering with the official receipts of cash bond deposits. The Court re-docketed the report as a regular administrative matter and suspended Villeta during the pendency of the case.

The OCA referred the matter to Presiding Judge Ernesto H. Mediodia, MTC, Oton, Iloilo, particularly the reported tampering of official receipts for the FF "to determine the extent of the responsibility of the respondent in the anomaly."^[5]

Judge Mediodia, in his report dated August 22, 2006,^[6] confirmed the OCA audit team's initial findings on the tampering of the official receipts of the accused's cash bonds in the criminal cases cited in the report. The judge recommended that Villeta be charged with dishonesty and gross misconduct, without prejudice to the filing of appropriate criminal charges against her.

The OCA's Evaluation of Villeta's Explanation

In her letter dated April 10, 2007,^[7] Villeta explained that her shortage for the SAJF is only P18.80 and not P805.60 as reported by the audit team. She presented the following computation:

Beginning balance (end of July 2005)	P 57.20
August 2005 collections	2,115.40
September 2005 collections	<u>1,408.00</u>
Undeposited collections	3,580.60
Less: August deposit P2,000.00	
September deposit	<u>3,106.40</u>
<u>1,561.80</u>	
Total undeposited collections	P 18.80
=====	

The OCA found Villeta's explanation unacceptable, clarifying that the deposit for September 2005 exceeded the collections by P153.80 (P1,561.80 less P1,408.00); the excess may be part of the collections for August 2005, but Villeta never

presented the September 2005 collections to the audit team; hence, there was no way of determining if the excess was part of the undeposited collections for August 2005; Villeta's computation was limited only to the computation for August to September 2005, while the audit covered the period from November 2003 to August 2005.

The OCA made the same observation regarding Villeta's shortage for the JDF, which she claimed to be only P81.20 and not P1,672.80. Likewise, she presented the following computation:

Beginning balance (end of July 2005)	P 442.80
August 2005 collections	5,702.80
September 2005 collections	<u>6,042.00</u>
Undeposited collections	12,187.60
Less: August deposit P5,400.00	
September deposit	— 12,106.40
<u>6,706.40</u>	
Total undeposited collections	P 81.20
	=====

The OCA noted that the deposit for September 2005 exceeded the collections by P664.40 (P6,706.40 less P6,042.00); the difference may be part of the undeposited collections for August 2005 but again, Villeta did not present the September 2005 collections.

With respect to the FF account, Villeta presented documents that considerably reduced her shortage for the account, with the following computation:

Collections (October, 1995 to August, 2005)	P 1,572,500.00
ADD: collections with tampered receipts (not presented during the audit)	<u>37,000.00</u>
Total	P 1,609,500.00
LESS: Withdrawals (with valid documents during the audit)	P830,100.00
Additional withdrawals (with valid documents not presented during the audit but only on April 10, 2007)	P208,300.00
Withdrawals with valid documents (compliance with this Court's resolution)	<u>P125,100.00</u>
Total: Unwithdrawn Fiduciary Fund	P 446,000.00
Less: Deposits with the Municipal Treasurer's Office	P 94,000.00