

EN BANC

[A.M. NO. P-05-1966, October 20, 2005]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
MELECIO T. RAMOS, FORMER CLERK OF COURT, MTCC,
TUGUEGARAO CITY, RESPONDENT.**

D E C I S I O N**SANDOVAL-GUTIERREZ, J.:**

On February 1, 2005, the Office of the Court Administrator (OCA) submitted to Mr. Chief Justice Hilario G. Davide, Jr. a Report on the Financial Audit on the Books of Account of herein respondent Melecio T. Ramos, former Clerk of Court of the Metropolitan Courts in Cities (MTCC), Tuguegarao City.

The report states the following:

On May 28, 1998, respondent retired as Clerk of Court of the MTCC, Tuguegarao City. As Clerk of Court, he was in charge of handling the Clerk of Court General Fund, Fiduciary Fund and the Judiciary Development Fund. Before any clearance could be issued to him, an examination of his cash collections and accounts was conducted by the Fiscal Monitoring Division of the OCA to determine whether he has no pending cash accountabilities. He was then required to submit the pertinent documents for audit purposes, such as cashbooks, file copies of validated deposit slips, file copies of monthly reports of collections and deposits, passbooks, etc.

Based on the documents submitted by respondent and the entries on the Subsidiary Ledger maintained by the Accounting Division of the OCA, the accounts for the Clerk of Court General Fund and the Judiciary Development Fund (JDF) were found to be in order. For the Fiduciary Fund, the audit shows that he incurred a shortage of Forty-Eight Thousand Four Hundred Seventy-Two Pesos and Two Centavos (P48,472.02), computed as follows:

Total collections for the period August 1995-May 21,1998	-P5,929,506.00
Less:Withdrawals for the same period	- 2,944,418.00
	-P2,985,088.00
Total Unwithdrawn Fiduciary Fund	
Less:Total bank deposits for the same period	- 2,936,615.96
Final Accountability	-P 48,472.02

The audit likewise shows that respondent maintained five (5) depositary accounts with Land Bank, one for the Office of the Clerk of Court and one each for the four

(4) Branches of the MTCC. He was also the sole signatory on all bank transactions of the said court.

On September 6, 2004, respondent sent a letter to the OCA appealing for the release of the monetary value of his leave credits, submitting a Certificate of Settlement and Balance issued by the Office of the Auditor, Tuguegarao City.

In its reply of October 4, 2004, the OCA informed respondent that the Certificate of Settlement and Balance issued by the Office of the Auditor of Tuguegarao City cannot be used as basis for his clearance; and that the clearance cannot be issued until the Statement of Unwithdrawn Fiduciary Fund is submitted. He was directed to settle the shortage of P48,472.02 and to explain in writing: (a) why he maintained five (5) depository accounts for the Fiduciary Fund, in violation of Supreme Court Circular No. 50-95; and (b) why he failed to submit the required Statement of Unwithdrawn Fiduciary Fund.

On November 4, 2004, respondent submitted his explanation as follows:

"1. That he maintained five (5) depository accounts for the Fiduciary Fund because since he started collecting Fiduciary Fund in 1993, he was unaware of the existence of Circular No. 50-95. It was also his honest belief that since the four branches of the court and the Office of the Clerk of Court are different offices, each should have a separate passbook. Thus, he opened five (5) depository passbooks, one each for the four branches and one for the Office of the Clerk of Court. He further stated that under this set-up, the judges never questioned him and that if there was any inquiry regarding the Fiduciary Fund of any branch, he could easily present them to the Judge.

2. That he failed to submit the Statement of Unwithdrawn Fiduciary Fund because when he retired, he did not have the necessary forms and when he was able to secure them, he gave the same to the cash clerk for completion. However, due to the volume of work and the bulk of transactions of the Fiduciary Fund, the Statement of Unwithdrawn Fiduciary Fund was completed and forwarded to the Fiscal Monitoring Division in 2001."

In a letter dated November 15, 2004, respondent reiterated his request for the early release of his retirement benefits, asking that the shortage of P48,472.02 be deducted from his terminal leave pay. He prayed for this Court's assistance so he can enjoy his retirement benefits after seven (7) years of waiting.

In the same Report, the OCA made the following recommendation:

"1. This report be docketed as a regular administrative matter against Mr. Melecio Ramos for failure to deposit the correct amount of collection causing a shortage in his collection; and a fine of Five Thousand Pesos (P5,000.00) be imposed upon him for such infraction; the said fine to be deducted from his retirement benefits.

2. The Financial Management Office, OCA be DIRECTED to deduct the amount of FORTY-EIGHT THOUSAND FOUR HUNDRED SEVENTY-TWO PESOS and FOUR CENTAVOS (P48,472.04) from the retirement benefits