

EN BANC

[A.M. No. P-05-2083, September 06, 2011]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
ELSIE C. REMOROZA, CLERK OF COURT, MUNICIPAL TRIAL
COURT, MAUBAN, QUEZON, RESPONDENT.**

[A.M. NO. P-06-2263]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
JOSEFINA NERI N. ALPAJORA, RESPONDENT.**

D E C I S I O N

ABAD, J.:

On February 28, 2005 an Audit Team of the Court conducted a financial audit of the accountabilities of the following officials of the Municipal Trial Court of Mauban, Quezon:

Name of Accountable Officer	Official Designation	Accountability Period
Elsie C. Remoroza	Clerk of Court II	Sept. 23, 2004 to Feb. 2005
Anaceto T. Obeña	Officer-in- charge	Jan. 2003 to Sept. 22, 2004
Josefina Neri- Al[p]ajora	Officer-in- charge	Sept. 2001 to Dec. 2002

The audit showed a shortage of P160,221.00 in respondent Elsie C. Remoroza's collections. The subsidiary ledgers of the Court's Accounting Division also showed that Remoroza and respondents Anaceto T. Obeña and Josefina Neri-Alpajora failed to submit their monthly reports for collections, deposits, and withdrawals involving the Judiciary Development Fund (JDF), General Fund (GF), Special Allowance for the Judiciary Fund (SAJF) and the Fiduciary Fund (FF).

On October 5, 2005 the Court adopted the findings of the audit team^[1] and resolved to:

- (a) **DOCKET** the report of the Financial Audit Team as a regular administrative complaint against Clerk of Court Elsie C. Remoroza.
- (b) **DIRECT** Ms. Elsie C. Remoroza to: [1] **EXPLAIN** within ten (10) days from notice, her: [a] failure to remit her collections for the different judiciary funds on time; non-submission of Monthly reports of

Collections, Deposits and Withdrawals for the Judiciary Development Fund, Special Allowance for the Judiciary, and Fiduciary Fund from September 2004 to January 2005; and [2][3] failure to update postings of transactions in the cashbooks for the different funds; [2] **RESTITUTE** her shortages in the Judiciary Development Fund, General Fund, Special Allowance for the Judiciary Fund, and Fiduciary Fund in the amounts of P10,583.60, P18,952.00, P25,281.40 and P168,000.00, respectively, by depositing the same to their respective Fund Accounts; and [3] **SUBMIT** the machine-validated deposit slips to the Fiscal Monitoring Division, Court Management Office, as proof of compliance.

(c) **DIRECT** former Officer-in-Charge Josefina Neri-Al[p]ajora to: [1] **EXPLAIN**, within ten (10) days from notice, the: [a] shortage in the Judiciary Development Fund and General Fund in the amounts of P10,120.00 and P4,684.00, respectively; and [b] non-submission of Monthly reports of Collections, Deposits and Withdrawals for the following funds:

FUND	PERIOD
JDF	April 2002 to December 2002
GF	April 2002 to December 2002
FF	March 2002 to December 2002

[2] **RESTITUTE** the aforesaid shortages in the different Funds by depositing the same to their respective Fund Accounts; and [3] **SUBMIT** the machine-validated deposit slips to the Fiscal Monitoring Division, Court Management Office, as proof of compliance;

(d) **DIRECT** former Officer-in-Charge Anaceto T. Obeña to: [1] **EXPLAIN** within ten (10) days, the non-submission of Monthly Reports of Collections, Deposits and Withdrawals for the following Funds:

FUND	PERIOD
GF	January 2003 to November 2003
SAJF	Start of Collection to December 2003
FF	January 2003 to August 2004

[2] **RESTITUTE** his shortages in the Judiciary Development Fund and Fiduciary Fund in the amounts of P350.00 and P40,000.00, respectively, by depositing the same to their respective Fund Accounts; and [3] **SUBMIT** the machine-validated deposit slips to the Fiscal Monitoring Division, Court Management Office, as proof of compliance;

(e) **DIRECT** Acting Presiding Judge Felix A. Caraos to **STUDY** and