

EN BANC

[A.M. No. MTJ-06-1620 [Formerly A.M. No. 05-11-338-MTCC], January 30, 2009]

INITIAL REPORT ON THE FINANCIAL AUDIT CONDUCTED AT THE OFFICE OF THE CLERK OF COURT (OCC), MUNICIPAL TRIAL COURT IN CITIES (MTCC), LUCENA CITY.

D E C I S I O N

PER CURIAM:

The Financial Audit Team of the Office of the Court Administrator (OCA) conducted a financial audit at the Office of the Clerk of Court (OCC), Municipal Trial Court in Cities (MTCC), Lucena City on March 11 up to 18, 2005. The audit covered the accountability period from 1985 up to February 28, 2005 of Gil B. Reynoso (respondent), Clerk of Court IV, OCC, MTCC, Lucena City.

1. The report of the team be **docketed** as a regular administrative complaint against **Mr. Gil B. Reynoso**.
2. Clerk of Court **Gil B. Reynoso** be **DIRECTED** to:

1. **SUBMIT** the following missing documents:

a.1. Missing Official Receipts

Fiduciary Fund	General Fund	Judiciary Development Fund
3940651-3940700	10448051 - 10448100	1391001 - 1391050
4357701 - 4357750	10448301 - 10448350	1391101 - 1391150
4357501 - 4357550	10448351 - 10448400	1391151 - 1391200
5264001 - 5264050	10449251 - 10449300	1391201 - 1391250
52641551 - 5264200	10449351 - 10449400	13912551 - 1391300
6255051 - 6255100	10449551 - 10449600	1391351 - 1391400
6255251 - 6255300	10449851 - 10449900	1391401 - 1391450
6255201 - 6255250	11673301 - 11673350	3940651 - 3940700
6255101 - 6255150	11673401 - 11673450	10448151 - 10448200
6255951 - 6256000	11673551 - 11673600	10448251 - 10448300

7512051 - 7512100	11673651 - 11673700	10448401 10448450	-
7512151 - 7512200	11673801 - 11673850	10448651 10448700	-
7513501 - 7513550	11673313 - 11673350	10448801 10448850	-
7513251 - 7513300	10448451 - 10448500	10448851 10448900	-
7513301 - 7513350	10448951 - 10449000	10448901 10448950	-
7513101 - 7513150	10449001 - 10449050	10449051 10449100	-
7512701 - 7512750	11674001 - 11674050	10449101 10449150	-
7513651 - 7513700	11674101 - 11674150	10449301 10449350	-
16312774 16312775	- 11674251 - 11674300	10449401 10449450	-
9392001 - 9392050	11674501 - 11674550	10449451 10449500	-
9392551 - 9392600	11674601 - 11674650	10449651 10449700	-
9392351 - 9392400	11674801 - 11674850	10449801 10449850	-
9392651 - 9392700	13865301 - 13865350	10449901 10449950	-
10449951 10450000	- 13866751 - 13866800	11673001 11673050	-
10449601 10449650	- 13866801 - 13866850	11673051 11673100	-
10449201 10449250	- 13866760	11673101 11673150	-
10448001 10448050	-	11673351 11673400	-
10448751 10448800	-	11673451 11673500	-
10448101 10448150	-	11673601 11673650	-
10448201 10448250	-	11673751 11673800	-
10448501 10448550	-	11673851 11673900	-
11673251 11673300	-	11673901 11673950	-
11673501 11673550	-	11674151 11674200	-
11674051 11674100	-	11674201 11674250	-
11674401 11674450	-	11674351 11674400	-
11673951 11674000	-	11674451 11674500	-

11673701	-	11674551	-
11673750		11674600	
9392027		1674651	-
		11674700	
9392677		11674701	-
		11674750	
10449208		11674751	-
		11674800	
16312791		11674851	-
		11674900	
20174765		13865251	-
		13865300	
		13865751	-
		13865800	
		13865801	-
		13865850	
		13865851	-
		13865900	
		13865901	-
		13865950	
		13865951	-
		13866000	
		13866001	-
		13866050	
		13866051	-
		13866100	
		And ORs from September 1985 - December 1990	

a.2. Unaccounted Official Receipts

7841501 - 7841550	0165901 - 0165950
7841551 - 7841600	0165951 - 0166000
7841601 - 7841650	1391051 - 1391100
7841651 - 7841700	2550501 - 2550550
7841701 - 7841750	2550551 - 2550600
7841751 - 7841800	2550601 - 2550650
7841801 - 7841850	2550651 - 2550700
7841851 - 7841900	2550701 - 2550750
7841901 - 7841950	2550751 - 2550800
7841951 - 7842000	2550801 - 2550850
8076001 - 8076050	2550851 - 2550900
8076051 - 8076100	2550901 - 2550950
8076101 - 8076150	2550951 - 2551000
8076151 - 8076200	0165551 - 0165600
8076201 - 8076250	0165601 - 0165650
8076251 - 8076300	0165651 - 0165700
8076301 - 8076350	0165701 - 0165750
8076351 - 8076400	0165751 - 0165800
8076401 - 8076450	0165801 - 0165850

8076451 - 8076500	0165851 - 0165900
0165501 - 0165550	3284301

a.3. Original copy of cancelled official receipts

Date	OR Number
Jan-92	1850169
Aug-96	6255225
Aug-96	6255226
Sep-98	9392373
Jan-99	10449978
Jan-99	10449811
Jan-99	10449919
Apr-99	10449237
Apr-99	10449238
Jun-99	10448804
Jul-99	10448777
Jul-99	10448780
Nov-99	10448527
Dec-99	11673237
Jun-00	11674731
Jun-00	11674661 - 662
Jul-00	11674476 - 477
Oct-00	11673980
Oct-00	11673981

a.4. Passbook of LBP Savings Account No. 0211-0489-56 for the period from March 25, 1996 to July 19, 1996

a.5. Supporting documents of Fiduciary Fund withdrawals (Annex 1)^[1]

b. SECURE confirmation from the Land Bank of the Philippines as to the validity of the following unvalidated deposits:

b.1. For Judiciary Development Fund

Date	Amount	Savings Account No.
09/11/96	P 1,986.00	LBP SA # 059-01163 -1
10/02/96	2,133.00	LBP SA # 059-01163 -1
11/06/96	1,741.00	LBP SA # 059-01163 -1
12/06/96	4,020.00	LBP SA # 059-01163 -1
01/09/97	1,978.00	LBP SA # 059-01163 -1
02/06/97	3,690.00	LBP SA # 059-

		01163 -1
03/10/97	2,016.00	LBP SA # 059-01163 -1
04/10/35	1,634.00	LBP SA # 059-01163 -1
05/07/97	2,609.00	LBP SA # 059-01163 -1
06/17/97	1,052.00	LBP SA # 0591-0116-34
07/09/97	1,096.00	LBP SA # 0591-0116-34
08/26/97	3,062.00	LBP SA # 0591-0116-34
10/14/97	2,752.00	LBP SA # 0591-0116-34
11/07/97	2,092.00	LBP SA # 0591-0116-34
02/02/98	18,848.00	LBP SA # 0591-0116-34
03/03/98	18,834.00	LBP SA # 0591-0116-34
03/26/98	15,466.00	LBP SA # 0591-0116-34
04/20/98	22,070.00	LBP SA # 0591-0116-34
05/05/98	18,000.00	LBP SA # 0591-0116-34
05/06/98	2,842.00	LBP SA # 0591-0116-34
06/28/98	8,091.00	LBP SA # 0591-0116-34
09/05/98	19,814.00	LBP SA # 0591-0116-34
10/08/98	26,444.00	LBP SA # 0591-0116-34
11/23/98	12,964.00	LBP SA # 0591-0116-34
07/09/99	18,848.00	LBP SA # 0591-0116-34
10/29/99	11,347.00	LBP SA # 0591-0116-34
09/07/00	29,371.00	LBP SA # 0591-0116-34
03/14/02	5,422.00	LBP SA # 0591-0116-34
04/04/02	12,852.00	LBP SA # 0591-0116-34
11/03/04	9,586.80	LBP SA # 0591-0116-34
TOTAL	P 282,660.80	

b.2. For General Fund