

EN BANC**[A.M. NO. 06-2-43-MTC, March 30, 2006]****RE: FINANCIAL AUDIT ON THE BOOKS OF ACCOUNT OF MS.
LAURA D. DELANTAR, CLERK OF COURT, MTC, LEYTE, LEYTE,****D E C I S I O N****PER CURIAM:**

In the course of the financial audit conducted on the books of account of Clerk of Court Laura D. Delantar of the Municipal Trial Court of Leyte, Leyte, covering the period November 11, 1989 up to September 30, 2004, the audit team noted several deficiencies, to wit: (a) entries in the official receipts pertaining to collections for the solemnization and filing fees were tampered; (b) entries in the duplicate and triplicate copies of the official receipts were written in ink in violation of Circular No. 22-94 which requires that the duplicate and triplicate copies should be carbon reproduction; (c) the official receipts were not properly maintained; (d) entries in the official receipts were illegible and incomplete; (e) the collections for the Judiciary Development Fund (JDF) and General Fund (GF) were erroneously recorded; (f) the cashbooks were not properly maintained; (g) some collections were not recorded in the cash book; (h) the monthly reports were not filed; (i) the remittances of collections were delayed; (j) the collections for the Fiduciary Fund (FF) were not deposited in the savings account; and (k) the bail bond for Case No. 3692 has no collection.

The breakdown of the cash accountabilities of Delantar are as follows:

Judiciary Development Fund:

Total Collections (Nov. 1989 — Sept. 30, 2004)		P115,410.00
Less: Total Remittances		53,123.75
Shortage		<u>P 62,286.25</u>
Deposited on November 11, 2004	P 35,000.00	
Deposited on February 21, 2005	<u>27,286.25</u>	<u>62,286.25</u>
Initial Accountability		P 0.00
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*Special Allowance for the
Judiciary Fund:*

Total Collections (Nov. 2003 — September 30, 2004)	P	5,430.00
Less: Total Remittances		<u>3,980.00</u>
Shortage	P	1,450.00
Deposited on February 21, 2005		<u>1,450.00</u>

Initial Accountability	P	0.00
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Fiduciary Fund:

Total Collections (July 1992 — Sept. 30, 2004)		P266,930.00
Less: Total Withdrawals		<u>205,000.00</u>
Unwithdrawn Fiduciary Fund		P 61,930.00
Less: Adjusted Bank Balance as of Sept. 30, 2004		
Bank balance as of Sept. 30, 2004	P 11,575.10	
Add: Deposit in transit — Oct. 6, 2004	<u>21,000.00</u>	
Total	P 32,575.10	
Less: Unwithdrawn interest (net of tax)	<u>1,052.40</u>	<u>31,522.70</u>
Shortage		P 30,407.30
Deposited on October 19, 2004	P 18,407.30	
Deposited on February 21, 2005	<u>12,000.00</u>	<u>30,407.30</u>
Initial Accountability		P 0.00
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In a Memorandum dated January 28, 2005, Judge Antonio A. Abilar was directed to investigate and submit his report and recommendation; to designate the personnel who will handle the collections; and to monitor the handling of the judiciary funds.

Judge Abilar required Delantar to comment and set the reception of evidence on March 7, 2005; however, before the scheduled hearing, Delantar submitted her comment where she unqualifiedly admitted the findings of the audit team. Thereafter, Judge Abilar proceeded with the examination of documents to determine the extent of Delantar's liabilities and found thus:

1. *Marriages from 1990 to July 2004:*

YEAR UNDER INVESTIGATION	ACTUAL	REPORTED	DISCREPANCIES
1990 TO April 2000	976	79	897
May 2000 to July 2004	153	49	104

Government Losses on Marriage Solemnization:

1990 to April 2000 — 897 x P50/solemnization	<u>P44,850.00</u>
May 2000 to July 2004 — 104 x	<u>31,200.00</u>

P300/solemnization

TOTAL

P76,050.00
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2. *Jurat Processed from 1990 to September 2004:*

YEAR UNDER INVESTIGATION	ACTUAL	REPORTED	DISCREPANCIES
1990-1993	409	48	361
1994-1999	580	158	422
2000 TO Sept. 2004	504	111	393

Government losses on Jurat Processing:

1990 to 1993 (361 x P3/jurat)	P 1,083.00
1994 to 1999 (422 x P10/jurat)	4,220.00
2000 to Sept. 2004 (393 x P25/jurat)	<u>9,825.00</u>
TOTAL	P15,128.00 =====

3. *Acknowledgment from 1990 to 2004:*

YEAR UNDER INVESTIGATION	ACTUAL	REPORTED	DISCREPANCIES
1990-1993	211	79	132
1994-1999	167	83	84
2000 TO Sept. 2004	21	21	0

Government losses on Acknowledgment Processing:

1990 to 1993 (132 x P5/acknowledgment)	P 660.00
1994 to 1999 (84 x P20/acknowledgment)	<u>1,680.00</u>
TOTAL	P2,340.00 =====

4. *Fines collected but not reported:*

1. Crim. Case No. 3464 (P v. Garcia) No OR issued and no amount reflected in the cash book.	P 400.00
2. Crim. Case No. 3633 (P v. Elatico & Carbo) SAmount reflected in the cash book is only P500.00.	P 1,000.00
3. Crim. Case No. 3628 (P v. Monesit) No OR issued and not recorded in the cash	P 505.00