

EN BANC

[A.M. No. 02-1-66-RTC, August 19, 2004]

**RE: REPORT ON THE FINANCIAL AUDIT CONDUCTED IN THE
REGIONAL TRIAL COURT, BRANCH 34, BALAOAN, LA UNION.
(CLERK OF COURT, ATTY. JOVITO M. MARRON)**

RESOLUTION

PER CURIAM:

This administrative matter stemmed from a financial audit report dated November 14, 2001 of the Court Management Office, Office of the Court Administrator (CMO-OCA), in response to the letter of Executive Judge Senecio O. Tan, Regional Trial Court (RTC), Branch 34, Balaoan, La Union. Judge Tan requested an audit of the collection deposits of his former clerk of court, Atty. Jovito M. Marron.

The report disclosed that:

1. Atty. Marron assumed his duties as clerk of court on March 1, 1991. As clerk of court, he was also the concurrent cashier and disbursement officer whose duty was to collect and receive, by himself or through a duly appointed cashier, payments of all legal fees. He also received deposits, fines and dues.^[1] Among the legal fees collected were for the: (a) Clerk of Court General Fund (CCGF); (b) Clerk of Court Fiduciary Fund (CCFF); (c) Sheriff General Fund (SGF); (d) Judiciary Development Fund (JDF); (e) Victims Compensation Fund (VCF); (f) Legal Research Fund (LRF) and (g) Land Registration Commission Fund (LRCF).
2. For the whole month of August, 1999, Atty. Marron went on official leave but since he did not report back to work as scheduled, an administrative complaint was filed against him. On the basis of the complaint,^[2] the Court, on June 28, 2000, resolved to dismiss Atty. Marron from the service due to his continued absence without leave. But, upon OCA's intercession, the Court's resolution was held in abeyance.
3. Because of the absence of Atty. Marron, Judge Tan designated in succession as collection officers of RTC, Branch 34, Messrs. Virgilio S. Sarmiento and Jesus O. Javier.
4. Upon the request of Judge Tan, CMO-OCA conducted a financial audit on the collections, deposits and withdrawals of funds covering the period May 26, 1990 to August 31, 2001.
5. Atty. Marron's remittances of the SGF and JDF to the Land Bank of the Philippines (LBP) Branch in San Fernando, La Union for the period May 26, 1990 to July 31, 1999 fell short of his actual collections:

SHERIFF GENERAL FUND (SGF)	
TOTAL COLLECTIONS :	P2,402.00
TOTAL REMITTANCES :	<u>2,210.00</u>
SHORTAGE :	P 192.00
JUDICIARY DEVELOPMENT FUND (JDF)	
TOTAL COLLECTIONS:	P190,656.60
TOTAL REMITTANCES:	<u>185,269.05</u>
SHORTAGE:	P 5,387.55

Likewise, Atty. Marron who was absent from work starting August 1999 onward was able to withdraw fiduciary fund collections amounting to P626,747 from the LBP, as follows:

Schedule of Deposits and Withdrawals
Savings Account No. 0201-1253-24
November 12, 1998 to June 29, 2001

Date	Deposits	Withdrawals	Withdrawn By
11/13/1998	P 39,000.00		
12/09/1998	200,000.00		
06/14/1999	190,000.00		
06/16/1999	30,000.00		
07/02/1999	85,000.00		
07/16/1999	30,000.00		
07/21/1999	46,000.00		
08/06/1999		P 12,000.00	Atty. Marron
08/11/1999	20,000.00		Atty. Marron
08/19/1999		30,000.00	Atty. Marron
09/29/1999		30,000.00	Atty. Marron
10/01/1999		80,000.00	Atty. Marron
10/25/1999		5,908.00	Atty. Marron
10/29/1999		20,000.00	Atty. Marron
11/05/1999		8,839.00	Atty. Marron
11/10/1999		50,000.00	Atty. Marron
11/15/1999		30,000.00	Atty. Marron
12/01/1999		80,000.00	Atty. Marron
12/16/1999		12,000.00	Atty. Marron
12/20/1999		20,000.00	Atty. Marron
12/30/1999		15,000.00	Atty. Marron
01/05/2000		12,000.00	Atty. Marron
01/12/2000		10,000.00	Atty. Marron
01/14/2000		10,000.00	Rosana Mamaril
01/24/2000		20,000.00	Judith Marron
02/07/2000		30,000.00	Judith Marron
04/14/2000		30,000.00	Atty. Marron
05/30/2000		40,000.00	Atty. Marron
07/14/2000		8,000.00	Godofredo Ducusin
09/05/2000		15,000.00	Rodolfo Almadrigo
09/29/2000		28,000.00	Rodolfo Almadrigo
10/05/2000		10,000.00	Rodolfo Almadrigo

6. Because certain documents supposedly in the custody of Atty. Marron were missing, the CMO-OCA had to rely on: (a) the cash books (which are still used by the RTC, Branch 34); (b) the subsidiary ledgers submitted to the OCA Revenue Section and (c) the records of the Commission on Audit, in computing the shortage.
7. All collections of Messrs. Virgilio S. Sarmiento and Jesus Q. Javier were accounted for and deposited in the Land Bank of the Philippines.

On January 29, 2002 this Court *en banc* resolved to –

- a. NOTE the Memorandum dated 14 November 2001 of Deputy Court Administrator Jose P. Perez;
- b. DIRECT Atty. Jovito M. Marron, Clerk of Court, Regional Trial Court, Branch 34, Balagan, La Union, to:
 - (b-1) RESTITUTE the established shortages for Sheriff General Fund in the amount of P192.00 and Judiciary Development Fund in the amount of P5,387.55 and SUBMIT duly validated slips as proof of remittances; and
 - (B-2) SUBMIT the necessary documents to account for his unauthorized withdrawals from the Fiduciary Fund amounting to P626,747.00;
- c. ADMONISH Presiding Judge Senecio O. Tan, RTC, Branch 34, Balaoan, La Union, for his failure to exercise effective supervision over the personnel of his court, especially those in charge with the collection of funds intended for the judiciary;
- d. ADVISE Mr. Jesus O. Javier, Officer-in-Charge, same court, to follow strictly the Supreme Court Circulars on the proper handling of Judiciary Funds; and
- e. ISSUE a Hold Departure Order to prevent Atty. Marron from leaving the country.

The Court further Resolved to REFER the instant financial Audit Report to the LEGAL OFFICE, OCA, for filing of the appropriate administrative and criminal charges against Atty. Marron.

In compliance with our resolution, the OCA filed, on September 3, 2002, an administrative complaint against Atty. Marron. In a resolution dated September 24, 2002, we required him to file his comment within 10 days from notice.

On November 7, 2002, the OCA initiated a criminal complaint against Atty. Marron in the Office of the Ombudsman. Copies of the complaint were served on him in two different addresses provided by Executive Judge Tan: (a) Martinez St., Barangay Lingsat, San Fernando City, La Union and (b) Farmacia Concepcion, Public Market, Nalasin, Balaoan, La Union. Atty. Marron filed a motion for extension of time to file his counter-affidavit, indicating that his address was 434 Carlatan, City of San