

FIRST DIVISION

[A. M. No. 01-4-119, January 16, 2002]

**RE: FINANCIAL AUDIT CONDUCTED ON THE BOOK OF ACCOUNTS
OF CLERK OF COURT PACITA T. SENDIN, MTC, SOLANO, NUEVA
VIZCAYA.**

R E S O L U T I O N

PARDO, J.:

This involves an audit by the Office of the Court Administrator on the books of accounts of Clerk of Court Pacita T. Sendin, Municipal Trial Court, Solano, Nueva Vizcaya.

On July 19, 2000, Mrs. Sendin compulsorily retired from the service. Thus, she submitted her cashbooks and other related documents for clearance purposes. She was in charge of judiciary funds for the period covering March 1985 to July 15, 2000.

On March 28, 2001, the Office of the Clerk of Court submitted a memorandum indicating that based on the computation presented to the Fiscal Monitoring Division, their audit revealed that there was delay in the remittances of funds collection.

The computation is as follows:

FOR THE JUDICIARY DEVELOPMENT FUND:

Total collections for the period from March 1985 to July 15, 2000		P 305,203.20
Less: Remittance made- March 1985 to July 15, 2000		<u>253,614.20</u>
Unremitted Collections as Of July 15, 2000		51,589.00
Less: Remittances made on January 25, 2001 Replacement of stale PMO deposited on 12/14/2000	P 49,725.00	
	1,864.00	<u>51,589.00</u>
Accountability after January 25, 2001	P =====	-0-

FOR GENERAL FUND:

Total Collections for the period	
from September 1995 to July 15, 2000	P 99, 751.85
Less: Remittances made –	
September 1999 to July 15, 2000 (representing interest earned on deposits of Fiduciary Fund)	<u>17,866.65</u>
Unremitted Collections as of July 15, 2000	P 81,885.20
Less: Remittances made – January 25, 2001	<u>81,885.20</u>
Accountability after January 25, 2001	P <u>-0-</u>

FOR THE FIDUCIARY FUND:

Beginning Balance (collections directly deposited with the MTO)		P 159,150.00
Add: Total collections for the period from April 1995 to July 15, 2000		1,011,650.00
Total Collections		P 1,170,650.00
Less: Withdrawals made for the same period		521,400.00
Balance of Unwithdrawn Fiduciary Fund as of 15, 2000		P 649,250.00
Less: LBP Balance as of July 15, 2000 under Savings Account No.	P 317,901.44	
0721345 MTO Balance per		<u>477,051.44</u>
Certification issued	<u>159,150.00</u>	
Shortage as of July 15, 2000		172,198.85
Less: Remittances made on		
January 25, 2001 January 26, 2001 January 29, 2001		172,198.85
Accountability after January 29, 2001		P .29