

EN BANC

[A.M. No. 02-5-111- MCTC, August 07, 2002]

**RE: AUDIT CONDUCTED ON THE BOOKS OF ACCOUNTS OF
FORMER CLERK OF COURT MR. WENCESLAO P. TINOY, MCTC,
TALAKAG, BUKIDNON**

R E S O L U T I O N

CARPIO, J.:

An audit conducted on the books of account of former Clerk of Court Mr. Wenceslao P. Tinoy of the Municipal Circuit Trial Court of Talakag, Bukidnon revealed a delay in remittances of Judiciary collections. Hence, this administrative matter.

The Facts

Wenceslao P. Tinoy ("Tinoy" for brevity) was the Clerk of Court of the Municipal Circuit Trial Court of Talakag, Bukidnon. Tinoy retired compulsorily on February 28, 2001. He was required to submit his cashbooks and other related documents for clearance purposes since he handled judiciary funds from January 1990 to February 28, 2001. Based on the documents presented to the Fiscal Monitoring Division of the Office of the Court Administrator, the audit revealed a delay in the remittances of judiciary collections, as follows:

For the Judiciary Development Fund:

Total collections for the period from January 1990 P 62,949.20

to February 2001

Less: Remittance made – January 1990 to 10,770.20

February 2001 _____

Unremitted Collections as of February 28, 2001 P 52,179.00

Less: Remittance made on

August 23, 2001 (after audit) P 47,352.00

September 6, 2001 (after audit) P 4,828.00 52,180.00

Final accountability on September 6, 2001 (P 1.00)

(excess payment)

For the Clerk of Court General Fund

Total collections for the period from August P 3,528.00

1996 to February 2001

Less: Remittance made on August 1996 to

February 2001 _____

Unremitted Collections as of February 28, 2001 P 3,528.00

Less: Remittances made thru PMO's on:

June 29, 2001 P 2,376.00

November 13, 2001 1,080.00

February 14, 2002 72.00 3,528.00

Final accountability on February 14, 2002 P 0.00

For the Fiduciary Fund:

Total collection for the period March 1995 to P402,700.00

February 28, 2001

Less: Withdrawals made for the same period 150, 000.00

Balance of Unwithdrawn Fiduciary Fund as P252,700.00

of 2/28/01

Less: MTO Balance as of February 28, 2001 229,700.00

Shortage as of February 28, 2001 P 23,000.00

Less: Deposit made on February 14, 2002

(one year after retirement) 23,000.00

Final accountability on February 14, 2002 P 0.00

Thus, from the tabulation, the unremitted and undeposited collections of Tinoy, as of his retirement date on February 28, 2001, amounted to Seventy Eight Thousand Seven Hundred Seven Pesos (P78,707.00).

When asked to explain the delayed remittances, Tinoy, in his letter dated April 2, 2002, stated that the delay was due to an oversight as the Money Orders were not mailed on time. It was only later when he discovered that the date of the Money Orders were about to expire. Thus, he had to change the Money Orders.

Tinoy claimed the collections for the General Fund were remitted on February 7, 2001. He explained that the delay in depositing P23,000.00 accruing to the Fiduciary Fund was due to a clerical error in computing the total amount of unwithdrawn Fiduciary Funds. He allegedly learned about this amount only when the Fiscal Monitoring Office of the Office of the Court Administrator advised him to deposit the amount with the Municipal Treasurer's Office at Talakag, Bukidnon.

OCA Report and Recommendation

The Court Administrator opined that the non-remittance on time of judiciary collections deprived the court of interest that could have been earned had the