

EN BANC

[A.M. No. P-05-2051, January 21, 2014]

OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. ATTY. MONA LISA A. BUENCAMINO, CLERK OF COURT IV, DAVID E. MANIQUIS, CLERK OF COURT III, AND CIELITO M. MAPUE, SHERIFF III, ALL OF THE OFFICE OF THE CLERK OF COURT, METROPOLITAN TRIAL COURT, CALOOCAN CITY, RESPONDENTS.

[A.M. No. 05-4-118-MeTC]

RE: REPORT ON THE FINANCIAL AUDIT CONDUCTED IN THE METROPOLITAN TRIAL COURT, OFFICE OF THE CLERK OF COURT, CALOOCAN CITY

D E C I S I O N

PER CURIAM:

This administrative matter originated from the financial audit conducted by the Office of the Court Administrator (OCA) on the books of accounts of the Metropolitan Trial Court of Caloocan City (MeTC Caloocan City). The audit covered the financial transactions of David E. Maniquis (Maniquis), former Officer-in-Charge, Clerk of Court III, from January 1993 to 4 June 1996, and that of his successor Atty. Mona Lisa A. Buencamino (Atty. Buencamino), Clerk of Court IV, from 5 June 1996 up to the audit dates.

The findings of the audit team are summarized as follows:

1) As of 31 December 2003 (cut-off date), the Judiciary Development Fund (JDF) had a cash shortage of P20,917.93, the Clerk of Court General Fund (GF) had a shortage of P1,574.30, and the Special Allowance for the Judiciary Fund (SAJ) had a shortage of P238.00. Of these cash shortages, Maniquis was accountable for P9,425.93 in the JDF and P352.50 in the GF, while Atty. Buencamino was accountable for P11,492.00 in the JDF, P1,221.80 in the GF and P238.00 in the SAJ. In January 2004, Atty. Buencamino settled her accountabilities in the JDF and SAJ, leaving a balance of P1,221.80 in the GF.

2) The MeTC Caloocan City had unwithdrawn fiduciary funds deposited with the Caloocan City Treasurer's Office (CCTO) amounting to P858,666.97 as of May 1992. Prior to May 1992, there was no fiduciary fund account with the Land Bank of the Philippines (LBP) and the depository agency was the CCTO.

3) There were undocumented fiduciary fund withdrawals in the amount of P492,220.00,^[1] broken down as follows: a) P90,500.00 was due to lack of documents; b) P202,720.00 as Atty. Buencamino's undocumented withdrawals; and c) P289,500.00 as Maniquis' undocumented withdrawals.

4) Cielito M. Mapue (Mapue), then Clerk III, withdrew several confiscated bonds amounting to P10,100.00, which she converted to her personal use. Also, Mapue intentionally withdrew confiscated bonds twice. The first withdrawal, amounting to P48,000.00, was converted to her personal use, while the second withdrawal was deposited to the JDF account. Upon order by the audit team, Mapue restituted a total of P58,100.00 on 30 January 2004 and 11 February 2004.

In her letter dated 10 March 2004,^[2] Mapue admitted that she misappropriated the amount of P58,100.00 to defray her personal expenses. She further admitted that she started to misuse judicial funds from November 1996 until 2000, during Atty. Buencamino's term.

5) There was neither a list or summary of confiscated bonds with deposit slips nor proof of remittance and official receipts presented for audit, as required under the check list of documents and reports for audit. Upon being directed by the audit team, Atty. Buencamino submitted a report, albeit incomplete.

6) Official receipts were not issued for the withdrawn interest amounting to P769,316.84 from October 1992 to December 2000, although this amount was remitted to the GF and JDF. Furthermore, the audit team also noted an unauthorized or overdrawn amount of interest collection amounting to P6,598.53.

In a Resolution dated 3 August 2005, the Court, upon recommendation of the audit team and the OCA, resolved to:

(a) **DIRECT** Atty. Mona Lisa A. Buencamino within ten (10) days from notice to: (1) **RESTITUTE** the shortages incurred in the Clerk of Court General Fund amounting to P1,221.80; (2) **SUBMIT** documents relative to undocumented fiduciary fund withdrawals in the amount of P202,720.00, and in case of her failure to do so, she should retribute the said amount; (3) **EXPLAIN** why no administrative sanction shall be imposed upon her for her failure to exercise close supervision over Ms. Cielito M. Mapue which resulted in the misappropriation of judiciary funds amounting to P58,100.00; and (4) **WITHDRAW** all fiduciary fund deposits with the City Treasurer's Office and **DEPOSIT** the same to the Court's fiduciary fund account with the Land Bank of the Philippines;

(b) **DIRECT** former Officer-in-Charge Mr. David E. Maniqui[s] within ten (10) days from notice to: (1) **RESTITUTE** the shortages incurred in the Judiciary Development Fund and the Clerk of Court General Fund in the amounts of P9,425.93 and P352.50, respectively, or a total of P9,778.43; and (2) **SUBMIT** documents relative to undocumented fiduciary fund withdrawals in the amount of P289,500.00, and in case of his failure to do so, he should retribute the said amount;

(c) **DOCKET** the subject report of the Financial Audit conducted in the Metropolitan Trial Court-OCC, Caloocan City as a regular administrative matter against Clerk III Ms. Cielito M. Mapue and that appropriate administrative disciplinary proceedings be instituted against her immediately;

(d) ***DIRECT*** the Legal Office to file appropriate criminal charges against Cielito M. Mapue; and

(e) ***ISSUE*** a Hold Departure Order, effective immediately, against Clerk III Cielito M. Mapue to prevent her from leaving the country.^[3]
(Boldfacing and italicization in the original)

In her letter-compliance dated 8 August 2006,^[4] Atty. Buencamino denied the shortage of P1,221.80 in the GF. Atty. Buencamino attached the letter of Cashier I Rowena Ruiz (Ruiz) explaining that the alleged shortage was due to the erroneous posting by Ruiz and the clerk in the OCA. Nevertheless, the amount of P1,221.80 was deposited in the LBP. Regarding the undocumented fiduciary fund withdrawals, Atty. Buencamino submitted the documents relating to them. On her failure to supervise Mapue, Atty. Buencamino explained that Administrative Officer II Aida Sabater (Sabater) was assigned to audit, monitor and supervise the Administrative Support Unit, which included Mapue. Mapue was assigned to prepare checks relative to the withdrawal of bonds and rental deposits, and to release the checks to the claimants. Atty. Buencamino alleged that she instructed Sabater to maintain a separate book on withdrawals of fiduciary fund to monitor withdrawals of bonds and to prevent double claims by claimants. Later on, she discovered that Sabater delegated the said task to Mapue. Atty. Buencamino claimed that as a newly appointed clerk of court, she had little knowledge of the Administrative or Collection Unit. She explained that the Manual for Clerks of Court is insufficient and she blamed the Court for the lack of an orientation seminar to newly appointed clerks of court. Finally, Atty. Buencamino insisted that she did not touch a single cent in the collections of fiduciary funds, and Mapue was able to encash the checks on her own.

As for the fiduciary fund deposits with the CCTO, Atty. Buencamino alleged that she demanded a refund of the amount, but City Accountant Edna Centeno required her to submit the official receipts indicated in the List of Unwithdrawn Fiduciary Fund for the period August 1988 to May 1992.

In his letter-compliance dated 8 August 2006,^[5] Maniquis alleged that Ofelia Camara (Camara), the retired Officer-in-Charge in the Accounting Section, was responsible for the shortages in the JDF and the GF. Maniquis demanded restitution from Camara, but she did not reply. Maniquis also submitted the documents relative to the fiduciary fund withdrawals, but he stated that he could no longer find the documents for the amount of P3,000.00 despite due efforts. Thus, Maniquis requested the Court to deduct the shortages amounting to a total of P12,778.23^[6] from his monthly salary. In his letter dated 18 January 2007,^[7] Maniquis alleged that he already paid P12,862.43^[8] for the shortages, despite the fact that the person primarily accountable was Camara.

In a Resolution dated 19 November 2007, the Court resolved to:

1. **CONVERT** the report on the financial audit in OCC, MeTC, Caloocan City, into an administrative matter against Atty. Mona Lisa A. Buencamino, Clerk of Court IV, and Mr. David E. Maniquis, Clerk of Court

III, and **INCLUDE** Atty. Buencamino and Mr. Maniquis as respondents in the docketed administrative matter against Cielito Mapue, A. M. No. P-05-2051;

2. **DIRECT** Atty. Buencamino to (a) **SUBMIT** to the City Treasurer's Office of Caloocan City, the official receipts indicated in the [L]ist of Unwithdrawn Fiduciary Funds for the period August 1988 to May 1992 in order that the fiduciary funds still deposited with the said office could be withdrawn and deposited to the Land Bank of the Philippines, and (b) properly **MONITOR** the collection, deposit and withdrawal of judiciary funds to prevent commission of similar irregularities in the future; and

3. **REQUIRE** respondents Cielito del Mundo Mapue, Atty. Mona Lisa A. Buencamino and David E. Maniquis to **MANIFEST** to this Court whether they are willing to submit this matter for resolution on the basis of the pleadings on record, within ten (10) days from notice.^[9] (Boldfacing in the original)

On 9 January 2008, Mapue manifested her willingness to submit the administrative matter for resolution; emphasized that she already restituted the amount of P58,100.00; and asked for forgiveness for her wrongdoings. On 11 January 2008, Maniquis likewise manifested his willingness to submit the matter for resolution.

In an Addendum dated 14 January 2008,^[10] Atty. Buencamino reiterated her explanation in her letter-compliance. Regarding the fiduciary fund deposits with the CCTO, she alleged that she partially submitted the official receipts enabling her to withdraw a total of P362,750.84 fiduciary funds from the CCTO. On 8 September 2009, Atty. Buencamino submitted the lists of official receipts and the Certification issued by the City Accountant that the amount of P369,702.84 was already withdrawn from the CCTO.^[11] In a letter dated 8 March 2011,^[12] Atty. Buencamino stated that a total of P448,785.79 was already deposited to the LBP fiduciary fund account. She further alleged that her office was still exerting efforts to locate other official receipts from the five branches of the MeTC Caloocan City. In another letter dated 16 May 2012,^[13] Atty. Buencamino informed the Court that: (a) an amount of P323,489.60 was refunded by the CCTO; (b) another amount of P64,195.44 was withdrawn, but still waiting for CCTO Certification; and (c) out of the P858,666.97 initial fiduciary funds deposited with the CCTO, a total of P836,470.83 was already withdrawn from the CCTO and deposited with the LBP fiduciary fund account.

In its Memorandum dated 18 February 2013, the OCA recommended that:

a) **ATTY. MONA LISA A. BUENCAMINO**, Clerk of Court IV, Office of the Clerk of Court be found liable for **Simple Neglect of Duty** and be **SUSPENDED** from office for six (6) months effective immediately, with a **STERN WARNING** that a repetition of the same or similar offense shall be dealt with more severely; and she be **REQUIRED** to inform the Court whether she has fully complied with its directive to withdraw all fiduciary fund deposits with the City Treasurer's Office and deposit the same to the Court's fiduciary fund account with the Land Bank of the Philippines and to submit the necessary documents in relation thereto;