

SECOND DIVISION

[A.M. No. P-07-2415 [Formerly A.M. No. 07-10-279-MCTC], October 19, 2009]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
ALFREDO MANASAN, CLERK OF COURT II, MCTC, ORANI-SAMAL,
BATAAN, RESPONDENT.**

D E C I S I O N

CARPIO MORALES, J.:

The Office of the Court Administrator (OCA) directed the conduct of a financial audit on the books and accounts of Municipal Circuit Trial Court (MCTC), Orani-Samal, Bataan, for the period July 1, 1999 up to September 24, 2007.

Narciso Tolentino, Jr., Court Interpreter I and former Officer-in-Charge of the MCTC who handled the financial transactions of the court from July 1, 1999 up to May 31, 2001 was cleared by the audit team of any accountability.

In the case of Alfredo P. Manasan (respondent), Clerk of Court II of the MCTC who handled the financial transactions of the court from June 1, 2001 up to September 24, 2007, the audit team found that he had an unremitted total collection of P83,110, broken down as follows:

FUNDS	PERIOD COVERED	AMOUNT
Judiciary Development Fund	04/03/07-09/18/07	P8,921
Special Allowance for the Judiciary Fund	04/07/07-09/18/07	13,429
Fiduciary Fund	04/13/97-09/12/07	54,000
Mediation Fund	04/03/07-09/07/07	6,500
Legal Research Fund	04/03/07-09/07/07	260
TOTAL		83,110

In its October 19, 2007 Memorandum,^[1] the audit team reported:

Surprisingly, upon demand... to produce the supposedly cash on hand, [respondent] **was not able to do so.** According to [respondent], the unremitted collections was allegedly kept in their house for safekeeping. The audit team immediately informed him that the practice of not

remitting the Court's collection on time is strictly prohibited. [Respondent] started explaining the reason why he was safe keeping it instead of depositing it to the depository bank. According to him, he was traumatized by an incident which happened when he allegedly lost an amount approximately more than **Sixty Thousand [P]esos (P60,000.00)**. He showed to the audit team his affidavit stating therein that, allegedly, on the day of August 19, 2005, he was victimized by a pickpocket when he failed to catch up with the last banking hours of Land Bank and proceeded instead to a drugstore to buy medicine for he was not feeling well that day and to buy as well some basic needs for his family; that upon arriving at his house, to his surprise, the envelope containing the cash bond placed in his pocket was allegedly missing. The incident, according to him, was reported to the police and entered in the police blotter logbook. The said P60,000.00 pertains to cash bond posted for Criminal Case No. 10094 under OR No. 17871671 collected on August 19, 2005 which was deposited and restituted by [respondent] only last January 24, 2006.

[Respondent] was directed thru a letter prepared by the audit team leader to deposit immediately the supposed cash on hand consisting of unremitted collections amounting to **Eighty-Three Thousand One Hundred Ten [P]esos (P83,110.00)** in their respective bank accounts on the following banking day; and EX[P]LAIN in a form of Affidavit the reason why he incurred such accountability...

On September 24, 2007, Monday, three o'clock in the afternoon, after the team leader and [respondent] had a reconciliation of the balances to be deposited to LBP, the former asked the latter the deposit slips of the said amount, [respondent] replied that he failed to go to the bank because, according to him, he was completing the Monthly Report of Cases. [Respondent] just made a promise to deposit it on the following day.

On September 25, 2007, while [respondent] was not yet around, the team leader had a talk with Presiding Judge Ma. Cristina J. Mendoza-Pizarro. The purpose of the conversation was to relieve [respondent] of his financial duties and designate someone else suited for the task. Since former Officer-In-Charge Narciso P. Tolentino, Court Interpreter, is the one next-in-rank to the position of Clerk of Court II, he was designated as new accountable officer replacing [respondent]. [Respondent] came late in the afternoon and only by that time he was informed that his function as Accountable Officer was suspended. But before the audit team had the opportunity of telling him about the suspension of his financial duties, he hurriedly informed the team that he has not yet deposited the amount to the LBP. Allegedly, he had in his hand the cash but decided not to deposit it when he realized the danger in doing it [to] him and [it] came on his thoughts the trauma of the pickpocket incident.

On September 28, 2007, [respondent] submitted to the team via LBC **the validated duplicate copies of deposit slips** together with his explanation.^[2] (Emphasis in the original; italics and underscoring supplied)

Accordingly, the audit team gave its Observations as follows:

It was noted by the team that *it took him a week before he restituted the cash shortages* totaling to **Eighty-Three Thousand One Hundred Ten Pesos (P83,110.00)** and only by the time the team had left the place.

Based on the financial records of the MCTC-Orani-Samal, collections and remittances as well as withdrawals of cash bonds were properly done by Mr. Manasan since June 2001 until March 2007. *The cash shortages in his accountability started to accumulate in April 2007 until the audit date.*

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Further examination of the court's financial transactions for the period covered from July 1, 1999 to August 31, 2007 disclosed the following audit findings and/or observations per fund:

1. JUDICIARY DEVELOPMENT FUND:

Total Collections, July 1, 1999	P 272,192.69
- Aug. 31, 2007	
Less: Total Remittances, same period	<u>266,685.09</u>
Balance of Accountability	5,507.60
Less: Deposits Made: 09/27/07	<u>6,576.00</u>

DIFFERENCE (OVERAGE)	P
	<u>(1,066.60)</u>

The above balance of accountability was paid and deposited on September 27, 2007. The said deposit resulted to over remittance of collections of One thousand Sixty-Six pesos and 60/100 (**P1,066.60**), which is the sum of over-remittances on April 11, 2006 and on February 21, 2007, P989.80 and P76.80, respectively. The audit team noted as well that this Court is remitting the net interest earned on Fiduciary Fund deposits to this account without issuing a receipt for the amount deposited.

2. SPECIAL ALLOWANCE FOR THE JUDICIARY FUND:

Total Collections, Nov. 11, 2003[-]Aug. 31, 2007	P 107,606.30
Less: Total remittances, same period	<u>96,865.50</u>
Balance of Accountability	10,740.80

Less: Deposits Made, 9/27/07 10,740.80

DIFFERENCE p 0.00

The unremitted collections was paid and deposited on September 27, 2007 and October 3, 2007.

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4. FIDUCIARY FUND:

BEGINNING BALANCE P 792,500.00

ADD: Total Collections, 07/01/99 - 2,137,700.00
08/31/07

TOTAL COLLECTIONS 2,930,200.00

Less: Total Withdrawals, same period 2,541,000.00

Balance of Unwithdrawn FF as of 389,200.44
8/31/07

Deduct: Adjusted bank balance as of 341,200.00
8/31/07

Balance of Accountability P 48,000.00

Add: Erroneous Withdrawal, 7/22/03 2,000.00

Total Balance of Accountability 50,000.00

Less: Deposit Made, 9/27/07 48,000.00

SHORTAGE **P 2,000.00**

The unremitted collections as of August 31, 2007 totalling to Forty-eight Thousand pesos (P48,000.00) was paid and deposited on September 27, 2007, broken down as follows:

DATE COLLECTED	O.R. NO.	CASE NO.	AMOUNT COLLECTED
4/13/07	17871690	3612	P 30,000.00
8/13/07	17871691	6101	12,000.00
8/17/07	17871692	6052	6,000.00
			P 48,000.00

The shortage of Two Thousand pesos (P2,000.00) is the erroneous withdrawal from the Fiduciary Fund account of MCTC-Orani-Samal, Bataan for Criminal Case No. 5634 which was collected under Official Receipt No. 5746103 dated June 17, 2002 by MTC-Abucay, Bataan.

5. MEDIATION FUND:

Total Collections, July 1, 1999 - Aug. 31, 2007 P 51,500.00