

THIRD DIVISION

[A.M. NO. P-06-2124, December 19, 2006]

REPORT ON THE STATUS OF THE FINANCIAL AUDIT CONDUCTED IN THE REGIONAL TRIAL COURT, TARLAC CITY

D E C I S I O N

TINGA, J.:

This involves a financial audit by the Office of the Court Administrator (OCA) conducted in the Regional Trial Court (RTC) of Tarlac City.

The audit of the books of accounts of Atty. Roberto Q. Tuquero, Clerk of Court of RTC, Tarlac City, disclosed that:

- 1) Official receipts with serial nos. 8984951-8984976 remain unaccounted; and
- 2) Reconciliation of the fiduciary fund disclosed an unaccounted amount of P6,953,714.77.^[1]

Several violations were likewise committed with regard to the implementation of court circulars on the timely deposit of court collections, as the Judiciary Development Fund (JDF) collections from 18 to 23 November 2003 amounting to P167,835.91 were deposited only on 1 December 2003, as well as on the use of the court collections to encash personal checks.^[2]

Clerk of Court Atty. Tuquero disputed the findings and instead ascribed liability to Mr. Honorato Q. Manguera, the cash clerk. However, due to the principle of command responsibility and being the one primarily accountable, Atty. Tuquero was required to submit the necessary documents to justify the unaccounted amount of P6,953,714.77. Atty. Tuquero's clearance was held in abeyance in the meantime, resulting in the delay in the release of his retirement benefits.^[3]

A final submission of compliance was made on 18 October 2005 and both Atty. Tuquero and Mr. Manguera requested that the remaining unaccounted amount be divided equally between them and the same to be deducted from their respective money value of leave credits.^[4] Moreover, Mr. Manguera intimated that while he may have incurred delay in the deposit of court collections, he has not taken a single centavo from the court's money. He likewise claimed that the filing and keeping of the records were also not properly maintained because of the lack of available storage space. This deficiency, he asserted, has contributed to the loss of some documents.^[5]

After considering the documents presented, the established accountability was reduced to P573, 047.04, the composition of which is as follows:

Particulars	Amount
Unauthorized withdrawals	P235,500.00*
Interest transferred to RTC-Paniqui	24,705.25**
Balance of Beginning Inventory	146,124.36***
Unidentified Withdrawals	169,750.00****
Overwithdrawal of interest	467.43*****
Over deposit	3,500.00*****
TOTAL	573,047.04

*Withdrawals which have no supporting documents, i.e., acknowledgment receipt and court order

**Interest for cash bond deposited with RTC-Tarlac City but withdrawn together with the principal amount in violation of SC Circular No. 50-95

***Beginning inventory which appeared in the SL of Accounting but without details. Allegedly deposited with the Provincial Treasurer's Office (PTO) but the accountable officer was not able to present the official receipts issued by the PTO as proof of deposit.

****Withdrawals appearing in the passbook but could not be identified for lack of necessary documents.

*****Interest on fiduciary fund deposits which was withdrawn without deducting the withholding tax

*****Deposits exceeded the collections.^[6]

Yet, Atty. Tuquero and Mr. Manguera could no longer account for the missing official receipts.

On 22 November 2005, the OCA submitted to then Chief Justice Hilario G. Davide, Jr., a Report on the status of the Financial Audit conducted in the RTC of Tarlac City. The OCA found that Atty. Tuquero failed to perform his duties and functions as an accountable officer, especially his duty to monitor the financial transactions in the court. It also found that Mr. Manguera failed to deposit court collections on time and used court collections to encash personal checks.^[7]

In our Resolution^[8] dated 30 January 2006, we adopted the OCA's recommendation, quoted as follows:

(a) to **DIVIDE** the shortage amounting to Five Hundred Seventy Two Thousand Five Hundred Seventy Nine Pesos and Sixty-One Centavos (P572,579.61) equally between Atty. Roberto Q. Tuquero and Mr. Honorato Q. Manguera and to ALLOW the same to deducted from the money value of their respective leave credits;

(b) to **DEPOSIT** the said amount (P572,579.61) in the Fiduciary Fund

Account of RTC-Tarlac City (LBP SA#0071-0925-42) subject to refund to Atty. Roberto Q. Tuquero and Mr. Honorato Q. Manguera upon submission of the required documents;

(c) to **DIRECT**:

- (1) Atty. Roberto Q. Tuquero to deposit the amount of P467.43 (amount of the interest overwithdrawn) to the Fiduciary Fund Account maintained by the Regional Trial Court of Tarlac City; and
- (2) Atty. Shalane Go-Palomar to assist Atty. Roberto Q. Tuquero and Mr. Honorato Q. Manguera in complying with the unsubmitted documents; and

(d)to **RE-DOCKET** this case as a regular administrative complaint against Roberto Q. Tuquero and Mr. Honorato Q. Manguera and to impose upon them a **FINE** in the amount of FIVE THOUSAND PESOS (P5,000.00) each, in the case of Atty. Tuquero, for his failure to perform his duties and functions as [an] accountable officer-specially his failure to monitor the financial transactions in the court and, that of Mr. Honorato Q. Manguera, for his failure to deposit court collections on time and for using of court collections in encashing personal checks.^[9]

In our Resolution^[10] dated 25 September 2006, the Court clarified that in issuing the above-cited Resolution, we merely intended to take note of and approve only recommendations of the OCA, to wit: (a) that the shortage of P572,579.61 be divided equally between Atty. Roberto Q. Tuquero and Mr. Honorato Q. Manguera, to be deducted from the money value of their leave credits, (b) that the amount of P572,579.61 be deposited in the Fiduciary Fund Account of the RTC-Tarlac City subject to refund to Atty. Roberto Q. Tuquero and Mr. Honorato Q. Manguera upon submission of the required documents; (c) that Atty. Roberto Q. Tuquero deposit the amount of interest overwithdrawn totaling P467.43 to the Fiduciary Fund account of the RTC, Tarlac City; and (d) that the Report be redocketed as a regular administrative complaint.

The Court never intended to rule on the question on the administrative liability of the respondents. For this reason, the Court in said resolution required respondents to comment on the recommendation of the OCA that each of them be fined. Thus, the Court in its Resolution dated 25 September 2006 required respondents to manifest their willingness to submit the case for resolution based on the pleadings filed.^[11]

Atty. Tuquero filed his Manifestation^[12] dated 23 October 2006 stating that he has no objection to the recommendation of the OCA that he and Mr. Manguera be fined. He likewise manifested that he had already settled the fine imposed on him. Mr. Manguera similarly filed his Manifestation^[13] dated 24 October 2006 stating his willingness to submit the case for resolution.

The evidence shows that Atty. Tuquero and Mr. Manguera incurred a total shortage of Five Hundred Seventy Two Thousand Five Hundred Seventy Nine Pesos and Sixty-One Centavos (P572,579.61).