

EN BANC

[A.M. NO. P-05-1989, October 20, 2005]

REPORT ON THE FINANCIAL AUDIT CONDUCTED AT THE MCTC- MABALACAT, PAMPANGA

DECISION

PANGANIBAN, J.:

Unjustified delay in the remittances of collections by clerks of court constitutes grave misconduct. Being next in rank to judges in the courts of justice, clerks of court are reminded that acts of dishonesty, particularly those that amount to malversation of public funds, will be severely sanctioned. Such acts portray the judiciary as a haven of corruption, instead of a bastion of justice.

The Case and the Facts

This administrative case stems from a financial audit of the Municipal Circuit Trial Court (MCTC) of Mabalacat, Pampanga, conducted by an audit team from the Office of the Court Administrator (OCA). The audit covered the periods (1) March 1985 to January 12, 2003, under the accountability of then Clerk of Court Teresita C. Basa; and (2) January 13, 2003, to September 30, 2003, under that of acting Clerk of Court Mercedes C. Catap.

Prior to the financial audit and during the term of Ms Basa, a surprise cash count had been conducted on April 16, 2002, in several courts in Pampanga, including the MCTC of Mabalacat in which the surprise cash count revealed a shortage of thirteen thousand four pesos (P13,004). The shortage remained unpaid and unaccounted for despite a prior directive from this Court for Ms Basa to submit her records and the bank deposit slips as proofs of actual remittances.

Based on the documents presented, the audit team came up with the following findings:

1. On Teresita C. Basa

The audit team found that during the incumbency of Ms Basa from March 1985 to January 31, 2003, she not only had incurred delays in her periodic remittances of the Judiciary Development Fund (JDF), but also had a total shortage of one hundred seventy-one thousand four hundred twenty-eight pesos and forty-six centavos (P171,428.46), which remains unaccounted for. The undeposited JDF collections amounted to P20,702 from 1985 to 1991, and to P202,979.86 from 1994 to 2000. In 2001 to 2003 she tried to make up for the previous unremitted collections by over-remitting P49,391.40.

Records further show that she started collecting fees for the Clerk of Court General

Fund (CCGF) in 1999. Prior to that year, those fees had been paid directly to the municipal treasurer of Mabalacat, Pampanga. In her CCGF remittances during the period July 1999 to January 12, 2003, however, she incurred a shortage of forty-nine thousand nine hundred eight pesos (P49,908), which also remains unaccounted for.

There were no collections for the Fiduciary Fund during her term, because those fees were paid directly to the Municipal Treasurer's Office of Mabalacat, Pampanga, as confirmed by Mabalacat Municipal Accountant Teodoro L. David.

The audit team further found that when she left her post, there was no proper turnover of accountabilities between her and Mercedes C. Catap, her successor-in-office.

2. Merceditas C. Catap

On October 6, 2003, another cash count conducted by the audit team revealed another shortage amounting to nineteen thousand eighty-seven pesos (P19,087), details of which are as follows:

Legal Research Fund	
OR Nos. 0104328-0104337	P 300
Judiciary Development Fund	
OR Nos. 19079789-19079836	16,962
Fiduciary Fund	
OR No. 16320075	6,000
Clerk of Court General Fund	
OR Nos. 16320047-19080286; 19080287-19080300	<u>6,945</u>
Undeposited Collections per Audit	P30,207
Cash presented	<u>11,120</u>
Shortage	P19,087

When asked to explain why she could not produce the amount corresponding to the shortage upon demand, Ms Catap replied that she had misplaced the money and was unaware of the fact until the cash count. The money was eventually produced and deposited the following day, October 7, 2003.

All the receipts issued by the Supreme Court were accounted for. Nevertheless, Ms Catap was advised to issue them in sequential order.

She has reportedly no more pending accountabilities with respect to the JDF and the Fiduciary Fund Collections. Her remaining shortage of ten pesos (P10) in the CCGF remittances was paid on May 3, 2004.

It was found that she had also incurred delays in the remittances of funds; but, as she explained, she was forced to skip days in depositing collections in order to finish all of her work in the court. Her trips to the bank allegedly consumed most of her time because of the heavy traffic brought about by the road construction in their area.

Report and Recommendation of the OCA