

OFFICE OF COURT ADMINISTRATOR, COMPLAINANT, VS. NEMESIO P. MACUTOB, RESPONDENT.

A.M. No. P-94-1014. March 11, 1994

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PER CURIAM:

Nemesio P. Macutob is a Staff Assistant III in Branch 16 of the RTC of Tangub City. On January 25, 1992, Atty. Priscilla T. Hernandez, Clerk of Court of the said Branch 16, issued Office Memorandum 92-05 authorizing Macutob "... to receive payments for docketing and other court fees and to remit the same to authorized Supreme Court depositories."

Macutob was audited for the period October 23, 1992 to June 15, 1993 by Nila R. Pintacasi, State Auditor III. He was found to have incurred a shortage of P8,637.00. On June 24, 1993, Auditor Pintacasi sent him the following letter of demand, viz:

"Mr. Nemesio Macutob

Clerk III

RTC, Tangub City

S i r :

This is to inform you that in the examination of your Cash and Accounts as Clerk III of the Regional Trial Court, Tangub City on June 15, 1993 it was found that your cash was short by P8,637.00. This shortage was arrived at as follows:

Total DRs to Accountability Per Cashbook (See attached Schedule)

LESS: Remittances

Balance supposed to be per Cashbook

ADD: Understatement of Collection (See Schedule hereto attached)

Total

LESS: Cash on Hand per Actual Count 6/15/93

SHORTAGE

- P 17,719.84

17,542.84

- P 177.00

8,520.00

- P 8,697.00

60.00

- P 8,637.00

In view of this demand is hereby made of you to produce immediately the missing funds stated above. Also please submit to us within Seventy-Two (72) hours a written explanation why this shortage occurred.

Very truly yours,

(SGD) NILA R. PINTACASI

State Prosecutor

(City Auditor)"

Macutob received the letter on June 28, 1993, and immediately remitted the P8,637.00 to this Court. In his letter of June 30, 1993 to Auditor Pintacasi, Macutob explained his cash shortage as follows:

x x x

"Due to the pressure of my work as Clerk III of the Regional Trial Court, 10th Judicial Region, Branch 16, Tangub City, and my lack of knowledge and experience on collection and handling of cash the first time I have done in my life I was rattled and confused on my actual amount collected as compared to the amount on the receipts I issued when I was notified of the coming examination. Due to the haste, rushness, and tension of what had happened there were entries in the official receipts that were inadvertently entered."

The matter was brought to the attention of the Hon. Dominador Borje, Executive Judge of the RTC, 10th Judicial Region, Br. 16, Tangub City by Auditor Pintacasi in a letter dated July 9, 1993. Auditor Pintacasi stated in the letter that "the shortages were done through alterations of duplicate receipts." Judge Borje referred the said letter to the Office of Court Administrator in a 1st Indorsement dated July 12, 1993. On August 9, 1993, Deputy Court Administrator Juanito A. Bernad in a 2nd Indorsement required Macutob to file his Comment to the letter, viz:

"Respectfully referred to MR. NEMESIO P. MACUTOB, Staff Assistant III, RTC, Branch 16, Tangub City for COMMENT, the within 1st Indorsement dated July 12, 1993, with attachments, of Judge Dominador B. Borje, of same court, relative to the audit report of City auditor Nila R. Pintacasi finding a shortage of P8,637.00 in the accounts then held by you as the designated Court Collection Officer. It was discovered that 'shortages incurred were done through alterations of duplicate receipts.' You are advised to secure the services of a lawyer in the preparation of your comment which shall serve as basis for whatever action this Court may take under the premises.

Return of all these papers with the required comment, within ten (10) days from receipt hereof, is hereby directed. Failure to comply herewith shall be deemed a waiver of your right to be heard and to challenge the allegations against you. For strict compliance.

Very truly yours,

(SGD). JUANITO A. BERNAD

Deputy Court Administrator"

In his Comment dated August 27, 1993, Macutob offered a different explanation as to how he incurred his shortage, viz:

"Just recently, a boardmate of mine had confessed to me of what he had done to my collections and official

receipts which I kept inside my apparador inside my room in our house at Maloro, Tangub City. It is indeed with regret that he just confessed his guilt after a while when his conscience could no longer bear and too late for me to discover it and explain. It is always my practice to bring with me the official receipts and my collections at home everyday since I was assigned the task to receive collections to be sure that nothing will happen to it keeping in mind the dilapidated wood bars of our office and the repair undergoing at that time. This boardmate have taken advantage of the absence of our other co-boardmate and of my absence in the house when I was at the public market buying for my daily consumption. It is during this time that with the used of an improvised key he was able to open my room and again with the used of an improvised key he opened my drawer of my apparador where my collections and official receipts were found. That from his confessions I learned that he took some cash from my collections and to hide his crime, he erased the figures in my official receipts and place instead the figures which is the result after deducting the amount which to took. I was not able to notice this immediately because the penmanship in the official receipts appeared to be similar to mine."

We find the conflicting explanations of Macutob utterly insufficient to justify his shortage of P8,637.00. His first explanation that his shortage was incurred because he was new to the job or due to inexperience lacks merit. He was assigned the duty "to receive payments of docketing and other court fees..." as far back as January 25, 1992. He was audited for the period October 23, 1992 to June 15, 1993. Between January to October 1992, is enough time for him to be able to discharge his additional job with more prudence. In truth, there is nothing in the records that he called the attention of his supervisors in office as to his alleged inexperience and inability to discharge the new duty assigned to him. His second explanation deserves less credence. It is clearly an afterthought. His boardmate who allegedly altered his receipts of collections is obviously an invention. His identity is unrevealed. It is also incredible that he was unable to notice the alterations in the receipts. In sum, his two explanations were patently contrived to hide his dishonesty. The stubborn fact as found by Auditor Pintacasi is that the "shortages were done through the alterations of duplicate receipts." Such acts of alterations committed on several occasions and in a long span of time completely negate Macutob's innocence.

IN VIEW WHEREOF, Nemesio P. Macutob, Staff Assistant III in Br. 16 of the RTC of Tangub City is hereby ordered dismissed from the service with forfeiture of all benefits to his credit and with prejudice to his reemployment to any government service.

SO ORDERED.

Narvasa, C.J., Cruz, Feliciano, Padilla, Bidin, Regalado, Davide, Jr., Romero, Nocon, Bellosillo, Melo, Quiason, Puno, Vitug, and Kapunan, JJ., concur.

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