

OFFICE OF THE COURT ADMINISTRATOR, PETITIONER, VS. CLERK OF COURT JOCELYN G. CABALLERO, REGIONAL TRIAL COURT, KIDAPAWAN CITY, NORTH COTABATO, RESPONDENT.

A.M. No. P-05-2064 (Formerly A.M. OCA IPI No. 05-7-449-RTC). March 02, 2010

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PER CURIAM:

This administrative matter stemmed from the financial audit of the Regional Trial Court of Kidapawan City, North Cotabato (RTC-Kidapawan), conducted by the Audit Team of the Court Management Office (team). The audit covered the accountability period of Clerk of Court Atty. Jocelyn G. Caballero (Caballero) from April 1983 to April 2004.

The team's preliminary cash count revealed an initial cash shortage of P19,875.20[1] which Atty. Caballero immediately reasoned to be due to the encashment of her personal checks. This prompted the team to conduct a more detailed and comprehensive financial audit on all the books of accounts of the court.

Based on the available documents, the Financial Audit Report yielded the following results:

- The cash count on May 17, 2004 disclosed a shortage of P19,875.20 which was due to the encashment of personal checks of Atty. Caballero from the court's collections;[2]
- Atty. Caballero issued merely acknowledgment receipts instead of official receipts for collections received as sheriff's expenses as evidenced by the photocopies of several acknowledgement receipts issued by Atty. Caballero,[3] summarized below:

FORECLOSURE
CASE NO.

AMOUNT
COLLECTED

204-2000

P 1,000.00

183-196

7,000.00

181-2000

2,000.00

50 to 51-2001

2,000.00

41-2001

5,000.00

37-2001

2,000.00

167-2002

1,000.00

113 to 116-2002

4,000.00

71-2002

1,000.00

38-2003

1,000.00

06-2004

1,000.00

TOTAL

P27,000.00

- Confiscated bonds amounting to P66,000.00 were withdrawn from the Fiduciary Fund account with the Land Bank of the Philippines, but not remitted to the Judiciary Development Fund:[4]

Date Confiscated

Date Withdrawn

Case No.

Amount

07/10/96

11/08/96

2643-2654

P30,000.00

08/15/96

12/05/96

2012

6,000.00

05/04/99

04/21/99

197-96

30,000.00

TOTAL

P66,000.00

In view of the above-mentioned findings, the team required Caballero to comment on its findings/observations. Corollary thereto, the team asked Atty. Caballero to produce the proofs of liquidation in order to verify the exact amount given to sheriffs as sheriff's expenses. The team likewise asked Atty. Caballero to show proofs of remittances of the confiscated bonds to the General Fund.[5] On both counts, Atty. Caballero offered no proof of either remittances or liquidation. However, Atty. Caballero submitted an Affidavit dated May 24, 2004,[6] where she averred that the parties to the case consented that the money they paid be used as sheriff's expenses; thus, there was no need for liquidation, and acknowledgment receipts would suffice. She further claimed that the money collected as sheriff's expenses was all given to the implementing sheriffs concerned.

The audit further revealed that the interests earned (net of withholding tax) on Fiduciary Fund deposits from August 1993 to March 2004, with an accumulated amount of Two Hundred Eleven Thousand Three Hundred Forty-Nine Pesos & 64/100 (P211,349.64), remained unwithdrawn.

On May 25, 2004, the team requested Alexander D. Lopez, Sheriff IV, Office of the Clerk of Court (OCC); Jose Noel C. Balbas, Sheriff IV, Branch 17; and Norberto F. Dapusala, Sheriff IV, Branch 23, all in RTC-Kidapawan City, to confirm how much exactly was given to them by Atty. Caballero as sheriff's expenses.

On May 27, 2004, in their respective Affidavits,[7] Lopez, Balbas and Dapusala acknowledged in unison that Atty. Caballero gave them P100.00 only as sheriff's expenses for the service of court processes including foreclosures. Moreover, Dapusala added that since 2002 up to the present, Atty. Caballero had not given him any amount as sheriff's expenses.

In sum, Atty. Caballero incurred the following accountabilities:

A. CLERK OF COURT GENERAL FUND

(Period Covered: April 1983 to April 2004)

Total Collections from April 1983 to December 2003

P 1,060,323.36

Less: Deposits for the same period

P 1,044,060.79

Balance of Accountability

P 16,262.57

Less: GF Collections deposited to JDF

P ,064.61

FINAL ACCOUNTABILITY (shortage)

P 8,197.96

B. FIDUCIARY FUND (Period Covered: April 1983 to April 2004)

Unwithdrawn Fiduciary Fund as of March 31, 1983

P 83,984.37

Add: Total Collections from April 1983 to April 2004

P 6,253,474.51

Total:

P 6,337,458.88

Less: Total Withdrawals for the same period

P 4,040,878.36

Unwithdrawn Fiduciary Fund as of April 30, 2004

P 2,296,580.52

Less: Balance per LBP SA# 0741 0236-28

as of April 30, 2004

P 2,465,545.12

Less: Unwithdrawn interest

net of tax of P 52,837.41

P 211,349.64

P 2,254,195.48

Balance of Accountability

P 42,385.04

Less: Deposit-in-Transit

10,000.00

FINAL ACCOUNTABILITIES (Shortage)

P 32,385.04

In a Memorandum dated October 22, 2004,[8] the Office of the Court Administrator directed Hon. Rogelio R. Narisma, Executive Judge, RTC, Kidapawan City to investigate the instant complaint and to relieve Atty. Caballero of her duties and functions as accountable officer.

In their Compliance dated April 29, 2005,[9] all three sheriffs concerned once again reiterated their earlier statements about receiving a fixed P100.00 as sheriff's expenses. They also added that it was Ms. Minerva Paunon, Cash Clerk, RTC-Kidapawan City, from whom they got the amount for sheriff's expenses after the same was handed over to her by Atty. Caballero. The sheriffs in turn were required to sign and acknowledge the amount received in a logbook. Atty. Caballero opted not to give her statement in court.

After investigation, Judge delos Santos, in his Report dated April 29, 2005,[10] manifested his observation that indeed Atty. Caballero was remiss in the performance of her duties. The pertinent portion of his report reads as thus:

It can be clearly deduced from the aforesaid memorandum that Atty. Caballero only gave the three (3) sheriffs

P100.00 for every foreclosure case or in serving summons and other court processes. She explained that these are the incidental expenses in connection with every foreclosure specifically on chattels where more expenses shall be incurred. She also mentioned in the memorandum that she still had with her whatever amount in excess of P100.00 paid to her by each litigant. She is the one accountable for the amount that she received for every foreclosure case. Verily, Atty. Caballero all (sic) confirmed the statements of the three (3) sheriffs and Ms. Paunon. (Emphasis supplied.)

In a Memorandum dated March 22, 2005,[11] Atty. Caballero insisted that the investigation against her be terminated and that the complaint be dismissed since she was allegedly denied her right to due process, as she was not given a copy of the Financial Audit Report and was immediately relieved as accountable officer.

On August 17, 2005,[12] as recommended by the Office of the Court Administrator, the Court directed Atty. Caballero to:

a) EXPLAIN why no administrative sanction shall be imposed against her for:

1. Encashing her personal checks and those of other employees from the collections of the court;
2. Issuing acknowledgment receipts for the amounts received as sheriff's expenses, instead of official receipts;
3. Not presenting any proofs of liquidation as to where the amounts covered by the acknowledgment receipts were disbursed;
4. Not presenting proofs that any excess of the collected amounts as sheriff's expenses were refunded to the parties making the deposit;
5. Not presenting any amount on the cash count on May 17, 2004 representing collections for sheriff's expenses, considering that she did not maintain an account with the Land Bank of the Philippines (LBP) for these collections; and
6. Withdrawing the following confiscated cash bond from the FF account of the court with the LBP, Kidapawan City Branch, but unremitted to the GF account of the National Treasury, viz:

Date Confiscated

Date Withdrawn

Case No.

Amount

07/10/96

11/08/96

2643-2654

P 30,000.00

08/15/96

12/05/96

2012

6,000.00

05/04/99

04/21/99

197-96

30,000.00

TOTAL

P 66,000.00

b) WITHDRAW the unwithdrawn interest, net of tax as of March 31, 2004, from the Fiduciary Fund amounting to P211,349.64 and DEPOSIT the same to the Judiciary Development Fund account and submit to the FMD, CMO the machine validated deposit slip.

b) DEPOSIT to the Judiciary Development Fund the amount of P66,000.00 representing confiscated cash bonds withdrawn from the Fiduciary Fund but still unremitted, and SUBMIT the machine validated deposit slip to the FMD, CMO; and

d) PAY and DEPOSIT the shortages she incurred for General Fund and for Fiduciary Fund in the amounts of P8,197.96 and P32,385.04, respectively, and SUBMIT the machine validated deposit slip to FMD, CMO."

In another Resolution dated August 17, 2005,[13] the Court resolved to redocket the administrative matter involving the financial audit of Kidapawan City as a regular administrative complaint against Atty. Caballero.

In her Explanation/Compliance dated September 28, 2005,[14] Atty. Caballero admitted that she usually encashed the checks of court employees if there was cash available for humanitarian reasons.

In her case, Atty. Caballero alleged that she had discovered late in the afternoon of May 14, 2005, which was a Friday, that she had not yet encashed her mid-year bonus and Representation and Transportation Allowance (RATA) checks with the bank. She claimed that she needed cash money for the tuition fee of her nephew, whom she was sending to school. She further claimed that since her nephew was scheduled to leave for Cebu the following day, May 15, 2005, she decided to encash her checks out of the court collections, as she could no longer wait until Monday - or until May 17, 2004 - considering that her available cash on hand was only good for her nephew's allowance and traveling expenses. She, however, averred that the money was immediately replenished upon encashment of her checks.

Atty. Caballero asserted that the encashment of personal checks from the court's collections did not violate any rule, since those were good checks issued by the Supreme Court. She reasoned out that the court would not incur any losses, since the amount of court collections remained the same.

With regard to the non-issuance of official receipts for the amounts received as sheriff's expenses, Atty. Caballero admitted that she issued only acknowledgment receipts instead of official receipts, since she knew that the money would be used to defray expenses for serving court processes and would not be remitted to the National Treasury. Atty. Caballero further contended that she informed the parties thru their counsel that the money they deposited would be used to defray the expenses for the service of the court processes. Hence, she claimed that there was no need for her to issue official receipts.

Moreover, Atty. Caballero claimed that it was never a practice in the past to require sheriffs to make liquidation or submit proof of such liquidation in view of the arrangement made by the previous Clerks of Court with the banks. She explained that, previously, the court did not collect filing fees; the authorized banks/financial institution were only required to give cash advances for sheriff's expenses, and corresponding acknowledgment vouchers for said cash advances were prepared by the bank for signature of the sheriffs.

She further narrated that this practice had been carried on up to the time she became Clerk of Court and ex-officio sheriff, and that there was no occasion in the past when the local auditors, conducting an audit in their court, had required that this cash advances for sheriff's expenses be presented for audit; neither did they require proof of liquidation.

As to her failure to immediately remit the P66,000.00 confiscated bonds, Atty. Caballero admitted that she had withdrawn a total of P66,000.00 of confiscated bonds from the Fiduciary Fund, and indeed failed to remit the same to the General Fund^[15] but instead withheld it until the determination of the interest accruing to the unwithdrawn fiduciary collection. She claimed that it was never her intention to defraud the government of the said amount, since it was merely a scheme to guaranty that, in case she had over-remittance, she could easily use it to offset the cash bonds she had withdrawn from the Fiduciary Fund she had withheld and only deposited on September 27, 2005.

Finally, in compliance with the directives of the Court in its Resolution dated August 17, 2005, Atty. Caballero reported that she had already substantially complied therewith in the following manner:

AS TO DIRECTIVE IN PAR.(B): The unwithdrawn interest net of tax as of March 31, 2004, from the Fiduciary Fund amounting to P221,349.64 was already withdrawn on May 27, 2004 and was deposited to SAJJ Account in the amount of P110,101.13 and the same were already embodied in the monthly Report of Collections and Deposits for the month of May 2004. Xerox copies of the validated withdrawal and deposit slips, JDF and SAJJ official receipts together with the duplicate copies of the May 2004 Monthly report of collections and Deposits for JDF and SAJJ are attached herewith for ready reference as Annexes 1 to 11.

AS TO DIRECTIVE IN PAR.(C): The amount of P66,000.00 representing the unremitted confiscated cash bonds which was withdrawn from the Fiduciary Fund was remitted on September 27, 2005, as shown in the attached validated deposit slip.

With regard to the Court's directive in paragraph D of the same resolution - to pay and deposit the alleged shortages she had incurred in the General Fund and the Fiduciary Fund in the amounts P8,197.96 and P32,385.04, respectively, Atty. Caballero asked for the indulgence of the Court, requesting that she be furnished a copy of the Financial Audit Report, so she could determine the basis of the shortages.

In a Resolution dated July 19, 2006,^[16] the Court resolved to hold in abeyance the imposition of administrative liability on Atty. Caballero, pending her receipt of a copy of the Financial Audit Report and her submission of her explanation.

On February 13, 2006, in its Memorandum,^[17] the Office of the Court Administrator (OCA) found Atty. Caballero guilty of violating Administrative Circular No. 3-2000. The OCA likewise manifested that respondent had already complied with the Court's directives, particularly the directives in paragraphs B and C of the Resolution dated August 17, 2005, after taking note of the deposit slips of remittances submitted by Atty. Caballero.^[18] However, the OCA recommended that the imposition of administrative liability be held in abeyance, pending receipt of the requested copy of the Financial Audit Report.

However, due to Atty. Caballero's failure to submit her explanation relative to the Financial Audit Report, the Court, in a Resolution dated March 26, 2008,^[19] resolved to deem Atty. Caballero to have waived the filing of said explanation and considered the instant case submitted for resolution. To date, Atty. Caballero has not yet fully complied with all the directives of the Court's resolution, particularly the directive in paragraph D.

RULING

Time and time again, this Court has stressed that those charged with the dispensation of justice - from the presiding judge to the lowliest clerk - are circumscribed with a heavy burden of responsibility. Their conduct at all times must not only be characterized by propriety and decorum but, above all else, must be beyond suspicion. Every employee should be an example of integrity, uprightness, and honesty.[20]

There is no question as to the guilt of Atty. Caballero. She has been remiss in the performance of her administrative responsibilities. The records speak for themselves, as it was clearly shown that she (1) encashed her personal checks and those of other employees from the collections of the court; (2) issued acknowledgment receipts for the amounts received as sheriff's expenses, instead of official receipts; (3) failed to present proofs that any excess in the amounts collected as sheriff's expenses was refunded to the parties making the deposit; (4) failed to present proofs of liquidation as to where the amounts covered by the acknowledgment receipts were disbursed; (5) failed to present any amount on the cash count on May 17, 2004, representing collections for sheriff's expenses, considering that she did not maintain an account with the Land Bank of the Philippines for these collections; (6) failed to present proof of remittances to the Judiciary Development Fund (JDF) after withdrawing confiscated cash bonds from the Fiduciary Fund account of the court; (7) failed to remit interest earned from the Fiduciary Fund deposits to the account of JDF; and (8) failed to account for the shortages she incurred in General Fund and the Fiduciary Fund in the amounts of P8,197.96 and P32,385.04, respectively.

The requirements of Section 10, Rule 141 of the Rules of Court are unequivocal. With regard to sheriff's expenses for executing writs issued pursuant to court orders or decisions; or for safeguarding the property levied upon, attached, or seized, including kilometrage for each kilometer of travel, guards' fees, warehousing, and similar charges, the interested party shall pay said expenses in an amount estimated by the sheriff, subject to the approval of the court. Upon approval of said estimated expenses, the interested party shall deposit such amount with the clerk of court and ex-officio sheriff, who shall disburse the same to the deputy sheriff assigned to effect the process, subject to liquidation within the same period for rendering a return on the process. The liquidation shall be approved by the Court. Any unspent amount shall be refunded to the party making the deposit.

Here, as found by the Investigating Judge, Atty. Caballero only gave P100.00 to the implementing sheriff for every foreclosure case, or for serving summons and other court processes. Atty. Caballero admitted that she still had with her whatever amount in excess of P100.00 was paid to her by each litigant, as she claimed that it would be used for incidental expenses. However, in her Affidavit dated May 24, 2004,[21] she changed her version and instead claimed that all money covered by the acknowledgment receipts was given to the implementing sheriffs, and nothing remained with her. She, likewise, failed to present any proof of liquidation as to whether the amounts stated in the acknowledgment receipts were disbursed, considering that all concerned sheriffs and even Paunon corroborated the fact that Atty. Caballero gave them only P100.00 for the implementation of said foreclosure cases. There was also no evidence that the unspent amount paid by the litigants was refunded to the parties making the deposit.

Furthermore, a Sheriff's Trust Fund account with the Land Bank of the Philippines should be maintained for these collections.[22] Corollary thereto, considering that Atty. Caballero failed to maintain an account as Sheriff's Trust Fund, the collections should therefore be in the cash vault of the court for safekeeping. However, no collections were presented for the cash count during the audit. Thus, not only did Atty. Caballero ignore the requirements prescribed by Section 10, Rule 101; she also failed to account for the collections under the Sheriff's Trust Fund.

We also take note that the withdrawals of cash bonds were not signed by the presiding judge. It was a gross violation of Circular No. 50-95.[23] Atty. Caballero, as the Clerk of Court, had the duty to remit the collections

within the prescribed period.[24] Obviously, the unwithdrawn interests earned (net of withholding tax) on Fiduciary Fund deposits from August 1993 to March 2004, with an accumulated amount of Two Hundred Eleven Thousand Three Hundred Forty-Nine Pesos & 64/100 (P211,349.64), was another violation of the Court's circulars. Shortages in the amounts to be remitted and the years of delay in the actual remittances constitute neglect of duty, for which she should be administratively liable. More so, since Atty. Caballero failed to give a satisfactory explanation for said shortages.

Settled is the role of clerks of court as judicial officers entrusted with a delicate function with regard to collection of legal fees, and expected to correctly and effectively implement regulations.[25] Relating to proper administration of court funds, the Court has issued Supreme Court Circular No. 13-92, which commands that all fiduciary collections "shall be deposited immediately by the Clerk of Court concerned, upon receipt thereof, with an authorized depository bank."

Clerks of court perform a delicate function as designated custodians of the court's funds, revenues, records, properties, and premises. As such, they are generally regarded as treasurers, accountants, guards, and physical plant managers thereof.[26] It is the clerks of court's duty to faithfully perform their duties and responsibilities as such, to the end that there is full compliance with their function: that of being the custodians of the court's funds and revenues, records, properties, and premises.[27] They are the chief administrative officers of their respective courts. It is also their duty to ensure that the proper procedures are followed in the collection of cash bonds. Clerks of court are officers of the law who perform vital functions in the prompt and sound administration of justice. Their office is the hub of adjudicative and administrative orders, processes and concerns. They are liable for any loss, shortage, destruction, or impairment of such funds and property.

It is the duty of the clerks of court to perform their responsibilities faithfully, so that they can fully comply with the circulars on deposits of collections. They are reminded to deposit immediately, with authorized government depositories, the various funds they have collected, because they are not authorized to keep those funds in their custody. The unwarranted failure to fulfill these responsibilities deserves administrative sanction, and not even the full payment of the collection shortages will exempt the accountable officer from liability.

Clearly, Atty. Caballero's action was in complete violation of Administrative Circular No. 3-2000 dated June 15, 2000, which commands that all fiduciary collections shall be deposited immediately by the Clerk of Court concerned, upon receipt thereof, with an authorized government depository bank. The procedural guidelines of this circular provide:

II. Procedural Guidelines

A. Judiciary Development Fund

x x x x

3. Systems and Procedures.

x x x x

C. In the RTC, MeTC, MTCC, MTC, MCTC, SDC and SCC. - The daily collections for the Fund in these courts shall be deposited everyday with the nearest LBP branch for the account of the Judiciary Development Fund, Supreme Court, Manila - SAVINGS ACCOUNT NO. 0591-0116-34 or if depositing daily is not possible, deposits for the Fund shall be at the end of every month, provided, however, that whenever collections for the Fund reach P500.00, the same shall be deposited immediately even before the period above-indicated.

x x x x

Collections shall not be used for encashment of personal checks, salary checks, etc. x x x

x x x x

B. General Fund (GF)

Duty of the Clerks of Court, Officer-in-Charge or Accountable Officers.--The Clerks of Court, Officers-in-Charge of the Office of the Clerk of Court, or their accountable duly authorized representatives designated by them in writing, who must be accountable officers, shall receive the General Fund collections, issue the proper receipt therefor, maintain a separate cash book properly marked CASH BOOK FOR CLERK OF COURT'S GENERAL FUND AND SHERIFF'S GENERAL FUND, deposit such collections in the manner herein prescribed, and render the proper Monthly Report of Collections and Deposits for said Fund. (Emphasis supplied.)

These circulars are mandatory in nature and designed to promote full accountability for government funds; no protestation of good faith can override such mandatory nature. Failure to observe these circulars, resulting in loss, shortage, destruction, or impairment of court funds and properties, makes Atty. Caballero liable therefor. Further, Atty. Caballero's act of allowing the encashment of salary checks from the court's collections directly contravenes the same circular.

By failing to properly remit the cash collections constituting public funds, Atty. Caballero violated the trust reposed in her as disbursement officer of the judiciary. Her failure to explain the fund shortage satisfactorily and to restitute the shortage and fully comply with the Court's directives leave us no choice but to hold her liable for gross neglect of duty and gross dishonesty. In *Lirios v. Oliveros*[28] and *Re: Report on the Financial Audit Conducted on the Books of Accounts of Atty. Raquel G. Kho, Clerk of Court IV, RTC, Oras, Eastern Samar*,[29] the Court held that the unreasonable delay in the remittance of fiduciary funds constituted serious misconduct.

Atty. Caballero's belated turnover of cash deposited with her is inexcusable and will not exonerate her from liability. Clerks of Court are presumed to know their duty to immediately deposit with the authorized government depositories the various funds they receive, for they are not supposed to keep funds in their personal possession. Even undue delay in the remittances of the amounts that they collect at the very least constitutes misfeasance. Although Atty. Caballero subsequently deposited her other cash accountabilities with respect to the Fiduciary Fund, she was nevertheless liable for failing to immediately deposit the said collections into the court's funds. Her belated remittance will not free her from punishment. Even restitution of the whole amount cannot erase her administrative liability. More so, in the instant case, she failed to fully comply with all the Court's directives, particularly directive (D). Clearly, her failure to deposit the said amount upon collection was prejudicial to the court, which did not earn interest income on the said amount or was not able to otherwise use the said funds.[30]

The long delay in the remittance of the court's funds, as well as the unexplained shortages that remained unaccounted for, raises grave doubts regarding the trustworthiness and integrity of Atty. Caballero. Her failure to remit the funds in due time constitutes gross dishonesty and gross misconduct. It diminishes the faith of the people in the Judiciary. Dishonesty, being in the nature of a grave offense, carries the extreme penalty of dismissal from the service even if committed for the first time.[31]

Section 22(a), (b) and (c) of Rule XIV of the Omnibus Rules Implementing Book V of Executive Order No. 292, and Other Pertinent Civil Service Laws, classifies Gross Neglect of Duty, Dishonesty, and Grave Misconduct as grave offenses. The penalty for each of these offenses is dismissal even for the first offense.[32]

Hence, for the delay in the remittance of cash collections in violation of Supreme Court Circulars No. 5-93 and No. 13-92, and for her failure to keep proper records of all collections and remittances, Atty. Caballero is found guilty of Gross Neglect of Duty punishable, even for the first offense, by dismissal.[33]

We reiterate anew that this Court has not hesitated to impose the ultimate penalty on those who have fallen short of their accountabilities. No less than the Constitution enshrines the principle that a public office is a public trust.[34] The supreme law of the land commands all public officers and employees to be at all times accountable to the people;[35] and to serve them with utmost dedication, honesty, and loyalty (DHL).[36]

WHEREFORE, respondent ATTY. JOCELYN G. CABALLERO, Clerk of Court, RTC, Kidapawan City, North Cotabato, is hereby found GUILTY of GROSS NEGLECT OF DUTY and DISHONESTY. She is ordered DISMISSED from the service with forfeiture of all retirement benefits and with prejudice to re-employment in the government, including government-owned or controlled corporations. The Employees Leave Division, Office of Administrative Services, OCA, is DIRECTED to compute the balance of respondent Atty. Caballero's earned leave credits and forward the same to the Finance Division, Fiscal Management Office, OCA, which shall compute their monetary value. The amount, as well as other benefits she may be entitled to, shall be applied as restitution of the shortage.

SO ORDERED.

Puno, C.J., Carpio, Corona, Carpio Morales, Nachura, Leonardo-De Castro, Brion, Peralta, Bersamin, Del Castillo, Abad, Villarama, Jr., Perez, and Mendoza, JJ., concur.
Velasco, Jr., J., no part due to prior action in OCA.

[1] Rollo, p. 109.

[2] Id. at 18.

[3] Id. at 27-37.

[4] Id. at 112.

[5] It appeared that the confiscated bonds were confiscated and withdrawn prior to the effectivity of the En Banc Resolution A.M. No. 99-8-01-SC.

[6] Rollo, p. 38.

[7] Id. at 40-41.

[8] Id. at 48.

[9] Id. at 49.

[10] Id. at 50-53.

[11] Id. at 87-90.

[12] Id. at 91-92.

[13] Id. at 93.

[14] Id. at 94-98.

[15] Id. at 5.

[16] Id. at 123.

[17] Id. at 109-120.

[18] We are of the observation that the deposit slips submitted by Atty. Caballero were not machine-validated.

[19] Rollo, p. 141.

[20] In Re: Report of COA on the Shortage of the Accountabilities of Clerk of Court Lilia S. Buena, MTCC, Naga City, 348 Phil. 1, (1998); In Re: Delayed Remittance of Collections of Odtuha, 445 Phil. 220, 224, (2003); Office of the Court Administrator v. Galo, 373 Phil. 483, 490 (1999); Cosca v. Palaypayon, A.M. No. MTJ-92-721, 237 SCRA 249, 269, September 30, 1994.

[21] Rollo, p. 6.

[22] Administrative Circular No. 3-2000 dated June 15, 2000.

[23] SUBJECT: COURT FIDUCIARY FUND

The following guidelines and procedures for purposes of uniformity in the manner of collections and deposits are hereby established:

Guidelines in Making Deposits:

x x x x

(2) Deposits shall be made in the name of the Court, with its Clerk of Court and the Executive Judge as authorized signatories.

Guidelines in Making Withdrawals:

(1) Withdrawal slips shall be signed by the Executive/Presiding Judge and countersigned by the Clerk of Court.

(2) No withdrawals except as specifically provided in the immediately preceding paragraph, shall be allowed unless there is a lawful order from the Court that has jurisdiction over the subject matter involved.

[24] Administrative Circular 5-93 states:

3. Duty of the Clerks of Court, Officers-in-Charge or accountable officers. - The Clerks of Court, Officers-in-Charge of the Office of the Clerk of Court, or their accountable duly authorized representatives designated by them in writing, who must be accountable officers, shall receive the Judiciary Development Fund collections, issue the proper receipt therefore, maintain a separate cash book properly marked CASH BOOK FOR JUDICIARY DEVELOPMENT FUND, deposit such collections in the manner herein prescribed, and render the proper monthly report of collections for said fund.

[25] Gutierrez v. Quitalig, 448 Phil 465 (2003), cited in Dela Peña v. Sia, A.M. No. P-06-2167, June 27, 2006, 493 SCRA 8.

[26] Re: Misappropriation of the Judiciary Fund Collections by Juliet C. Banag, Clerk of Court, MTC, Plaridel, Bulacan, A.M. No. P-02-1641, January 20, 2004.

[27] Office of the Court Administrator v. Fortaleza, A.M. No. P-01-1524 (formerly A.M. No. 01-2-14-MTC), July 29, 2002, 385 SCRA 293, 303, citing Office of the Court Administrator v. Bawalan, 231 SCRA 408 (1994) and Office of the Court Administrator v. Galo, 314 SCRA 705 (1999).

[28] A.M. No. P-96-1178, February 6, 1996, 253 SCRA 258.

[29] A.M. No. P-06-2177, January 27, 2006, 493 SCRA 44.

[30] See Report on the Financial Audit Conducted on the Books of Accounts of Mr. Agerico P. Balles, MTCC-OCC, Tacloban City, A.M. No. P-05-2065, April 2, 2009, 583 SCRA 50, 61.

[31] Id. at 62.

[32] Id.

[33] Id.

[34] CONSTITUTION, Art. XI, Sec. 1.

[35] Id.

[36] "DHL" refers to the code expounded upon by Chief Justice Artemio V. Panganiban in his address to the Supreme Court employees during their flag-raising ceremony on January 2 and 9, 2006.

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