

OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. ELSIE C. REMOROZA, CLERK OF COURT, MUNICIPAL TRIAL COURT, MAUBAN, QUEZON, RESPONDENT.

A.M. No. P-05-2083. September 06, 2011

Ponente: ABAD, J.

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ABAD, J.:

On February 28, 2005 an Audit Team of the Court conducted a financial audit of the accountabilities of the following officials of the Municipal Trial Court of Mauban, Quezon:

Name of Accountable Officer

Official Designation

Accountability Period

Elsie C. Remoroza

Clerk of Court II

Sept. 23, 2004 to Feb. 2005

Anaceto T. Obeña

Officer-in-charge

Jan. 2003 to Sept. 22, 2004

Josefina Neri-Al[p]ajora

Officer-in-charge

Sept. 2001 to Dec. 2002

The audit showed a shortage of P160,221.00 in respondent Elsie C. Remoroza's collections. The subsidiary ledgers of the Court's Accounting Division also showed that Remoroza and respondents Anaceto T. Obeña and Josefina Neri-Alpajora failed to submit their monthly reports for collections, deposits, and withdrawals involving the Judiciary Development Fund (JDF), General Fund (GF), Special Allowance for the Judiciary Fund (SAJF) and the Fiduciary Fund (FF).

On October 5, 2005 the Court adopted the findings of the audit team^[1] and resolved to:

(a) DOCKET the report of the Financial Audit Team as a regular administrative complaint against Clerk of Court Elsie C. Remoroza.

(b) DIRECT Ms. Elsie C. Remoroza to: ^[1] EXPLAIN within ten (10) days from notice, her: ^[a] failure to

remit her collections for the different judiciary funds on time; non-submission of Monthly reports of Collections, Deposits and Withdrawals for the Judiciary Development Fund, Special Allowance for the Judiciary, and Fiduciary Fund from September 2004 to January 2005; and [2][3] failure to update postings of transactions in the cashbooks for the different funds; [2] RESTITUTE her shortages in the Judiciary Development Fund, General Fund, Special Allowance for the Judiciary Fund, and Fiduciary Fund in the amounts of P10,583.60, P18,952.00, P25,281.40 and P168,000.00, respectively, by depositing the same to their respective Fund Accounts; and [3] SUBMIT the machine-validated deposit slips to the Fiscal Monitoring Division, Court Management Office, as proof of compliance.

(c) DIRECT former Officer-in-Charge Josefina Neri-Al[p]ajora to: [1] EXPLAIN, within ten (10) days from notice, the: [a] shortage in the Judiciary Development Fund and General Fund in the amounts of P10,120.00 and P4,684.00, respectively; and [b] non-submission of Monthly reports of Collections, Deposits and Withdrawals for the following funds:

FUND

PERIOD

JDF

April 2002 to December 2002

GF

April 2002 to December 2002

FF

March 2002 to December 2002

[2] RESTITUTE the aforesaid shortages in the different Funds by depositing the same to their respective Fund Accounts; and [3] SUBMIT the machine-validated deposit slips to the Fiscal Monitoring Division, Court Management Office, as proof of compliance;

(d) DIRECT former Officer-in-Charge Anaceto T. Obeña to: [1] EXPLAIN within ten (10) days, the non-submission of Monthly Reports of Collections, Deposits and Withdrawals for the following Funds:

FUND

PERIOD

GF

January 2003 to November 2003

SAJF

Start of Collection to December 2003

FF

January 2003 to August 2004

[2] RESTITUTE his shortages in the Judiciary Development Fund and Fiduciary Fund in the amounts of P350.00 and P40,000.00, respectively, by depositing the same to their respective Fund Accounts; and [3] SUBMIT the machine-validated deposit slips to the Fiscal Monitoring Division, Court Management Office, as proof of compliance;

(e) DIRECT Acting Presiding Judge Felix A. Caraos to STUDY and IMPLEMENT procedures that shall strengthen the internal control over cash transactions of the Court; and

(f) SUSPEND Clerk of Court Elsie C. Remoroza from office, pending resolution of this administrative matter.

Respondent Alpajora submitted her explanation^[2] on March 8, 2006. She said that she already accounted for and remitted all her collections to respondent Remoroza when the latter resumed her post as clerk of court. Alpajora also submitted with her explanation the monthly reports relating to funds mentioned. Further, she attached to her explanation Remoroza's certification that she was not involved in any anomaly regarding the handling of court funds.

Respondent Obeña, on the other hand, maintained^[3] that his appointment as acting clerk of court was a mere "paper" designation since Remoroza continued with the work of preparing the monthly reports of collections, deposits, and withdrawals during her suspension from work. Obeña further said that he had already complied with the order for him to reconstitute his cash shortages and submit the machine-validated deposit slips for the JDF as well as the required monthly reports.

The Court referred the cases of respondents Alpajora and Obeña to the Office of the Court Administrator (OCA) for evaluation, report, and recommendation. On June 23, 2006 the OCA recommended^[4] that Alpajora: 1) be fined the amount of P5,000.00 for her failure to remit her collections on time and for the delay in submitting the monthly reports for collections, deposits, and withdrawals; and 2) be ordered to reconstitute the shortages of P10,120.00 and P4,684.00 for the JDF and GF, respectively.

On August 20, 2008 the Court adopted in toto the OCA's above recommendations. On December 15, 2008 Alpajora told the Court that she had already restored the shortages required of her.

On June 23, 2008 the Court also issued a resolution adopting^[5] the OCA's recommendation,^[6] finding respondent Obeña guilty of simple neglect of duty. The Court fined him in the amount of P5,000.00 and ordered him to reconstitute the shortages in his collections.

What remains is the case of respondent Remoroza. The issue presented in her case is whether or not she committed a breach of duty a) to account for and deposit without delay her collections of court funds and b) render the corresponding monthly report of collections, deposits and withdrawals.

The OCA stressed in its report and recommendation^[7] that in an earlier administrative case,^[8] the Court had found against respondent Remoroza guilty of simple neglect of duty for failing to remit her collections and belatedly submitting the required monthly reports. The Court suspended her from work without pay and fined her P10,000.00. This time, the OCA has found Remoroza guilty of gross dishonesty and grave misconduct and recommends her dismissal from the service. It also asks that she be directed to reconstitute her shortages for the different court funds.

The Court fully agrees with the OCA's finding and recommendations. Remoroza deserves to be dismissed from the service, with forfeiture of all her leave credits and retirement privileges and with prejudice to reemployment in any branch or instrumentality of the government. She must reconstitute her shortages of P10,583.60 for the JDF, P18,952.00 for the GF, P25,281.40 for the SAJF, and P168,000.00 for the FF.

Notably, respondent Remoroza repeated exactly the same offenses for which she was previously found guilty and penalized.^[9] She is apparently incorrigible. And what makes the matter worse is that she had returned to work barely five months and yet she already incurred huge shortages of P222,817.00 affecting four separate court funds placed in her safekeeping. It now appears fortunate that a Court's Audit Team happened to conduct a spot audit

sooner.

It does not also pass the Court's attention that respondent Remoroza twice requested for additional time to submit her written explanation to the audit results yet did not. She also snubbed the Court's show cause order. Her defiance demonstrates extreme insolence and arrogance, making her unfit for government service.

The Court cannot countenance any dishonesty and malversation committed by those responsible for safekeeping and handling of its funds. Any lenience towards their infractions will ultimately diminish the faith and trust of the people in the judiciary.

WHEREFORE, the Court finds respondent Clerk of Court Elsie C. Remoroza GUILTY of gross dishonesty and gross neglect of duty for failure to explain and restitute her shortages in the different funds of the court and DISMISSES her from the service with forfeiture of all leave credits and of retirement privileges and with prejudice to reemployment in any branch or instrumentality of the government, including the government-owned or controlled corporation. The Court further FORFEITS all of Remoroza's accrued leave credits, if any, which shall be applied as part of the restitution of her shortages in the Judiciary Development Fund, General Fund, Special Allowance for the Judiciary Fund, and Fiduciary Fund in respective amounts of P10,583.60, P18,952.00, P25,281.40 and P168,000.00. Lastly, in the event that her accrued leave credits will not be enough to cover the shortages, the Court DIRECTS the Office of the Court Administrator to file the appropriate case for the recovery of such unremitted amounts.

SO ORDERED.

Corona, C.J., Carpio, Leonardo-De Castro, Brion, Peralta, Bersamin, Del Castillo, Villarama, Jr., and Mendoza, JJ., concur.

Velasco, Jr., and Perez, JJ., no part.

Sereno, J., on leave.

Reyes, J., on official leave.

[1] Rollo (A.M. P-05-2083), pp. 33-35.

[2] Id. at 40-43.

[3] Id. at 76-77.

[4] Id. at 54-55.

[5] Id. at 98.

[6] Id. at 93-97.

[7] Report and Recommendation signed by then Court Administrator and now incumbent Associate Justice Jose P. Perez.

[8] A.M. 01-4-133-MTC.

[9] Id.

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