

**JUDGE RAMON V. EFONDO, MUNICIPAL TRIAL COURT OF GOA,
CAMARINES SUR, COMPLAINANT, VS. EDEN D. FAVORITO, CLERK OF
COURT II, MUNICIPAL TRIAL COURT, GOA, CAMARINES SUR,
RESPONDENT.**

OCA IPI No. 10-3423-P. August 22, 2017

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PER CURIAM:

These consolidated administrative matters stemmed from a Complaint[1] dated June 15, 2010 filed by Judge Ramon Efondo (Judge Efondo) against respondent Eden D. Favorito, Clerk of Court II, Municipal Trial Court (MTC) of Goa, Camarines Sur and from the Report[2] dated October 6, 2010 on the initial financial audit conducted at the MTC in Goa, Camarines Sur on the financial records of the said MTC, specifically, on the books of accounts of respondent.

Factual Antecedents

In a Letter[3] dated November 23, 2009, addressed to respondent, copy furnished Judge Efondo, the Office of the Court Administrator (OCA), through Deputy Court Administrator (DCA) Jesus Edwin Villasor, called out respondent on her failure to submit the Monthly Reports of Collections, Deposits and Withdrawals as required under OCA Circular No. 113-2004 and failure to regularly remit the court's monthly collections, in violation of SC Circular No. 59-94. In the said letter, the OCA required respondent to show cause why the latter's salary should not be withheld for failure to comply with office rules and regulations on the submission of reports and remittance of collections.

In response to the OCA's letter, respondent admitted not only the said infractions but also that she misappropriated the court collections as she was in financial distress due to the death of her husband. Respondent apologized and promised to remit the said funds at the soonest possible time.[4]

Judge Efondo learned about this, which prompted him to request for an immediate audit of the court's financial records.[5] Thus, sometime in April 2010, the audit team from the Fiscal Monitoring Division of the OCA conducted an initial audit of the financial records of the said court, covering the period from March 1, 2004 to April 6, 2010, and found a shortage of Php 210,109.30 from the court's funds, itemized in its report dated October 6, 2010. Aside from a detailed account of the shortages, the report also established that respondent falsified several official receipts (OR) and cashbooks by indicating a lesser amount in the triplicate copies of the ORs and cashbooks while indicating the actual amount paid in the original copies thereof.[6] This report was considered as an administrative complaint against respondent docketed as A.M. No. P-11-2889 entitled OCA v. Eden D. Favorito, Clerk of Court II, MTC, Goa, Camarines Sur [Formerly OCA IPI No. 10-10-117-MTC].[7]

The OCA, in its Memorandum[8] dated October 6, 2010, adopted the findings and recommendations of the audit team.

Acting thereupon, this Court issued a Resolution[9] dated January 10, 2011, adopting the recommendations of the

audit team, as approved by the COA, thus:

Acting on the audit report of the team which conducted a financial audit on the books of accounts of Mrs. Eden D. Favorito, Clerk of Court of the Municipal Trial Court of Goa, Camarines Sur, the Court resolves to:

(1)

DOCKET this report as a regular administrative complaint against Mrs. Eden D. Favorito for gross dishonesty and gross misconduct;

(2)

PLACE Mrs. Eden D. Favorito, Clerk of Court II of MTC, Goa, Camarines Sur, UNDER PREVENTIVE SUSPENSION, effective immediately, pending resolution of this administrative matter;

(3)

DIRECT Mrs. Favorito to:

(a)

RESTITUTE, within ten (10) days from notice, her incurred shortages on the following funds and deposit the same to the corresponding fund bank accounts, and FURNISH, also within (10) days from notice, the Fiscal Monitoring Division, Court Management Office of the Office of the Court Administrator, with copy of the machine validated deposit slips as proof of compliance;

Name of Fund

Period Covered

Amount

Judiciary Development Fund

March 1, 2004 to April 6, 2010

P4,079.80

Special Allowance for the Judiciary Fund

March 1, 2004 to April 6, 2010

56,851.40

Mediation Fund

May 24, 2006 to April 6, 2010

90,000.00

Legal Research Fund

Nov. 9, 2004 to April 6, 2010

508.10

Land Registration Authority Fund

April 6, 2004 to April 6, 2010

270.00

Fiduciary Fund

March 1, 2004 to April 6, 2010

58,400.00

Total

P210,109.30

(b)

EXPLAIN in writing, within ten (10) days from notice, why:

(b.1)

she failed to deposit her collections in their corresponding fund bank account which is a clear violation of the circulars and other issuances of the Court on the proper handling of Judiciary funds;

(b.2)

she should not be administratively and criminally charged for altering/falsifying the amounts reflected in the legal fees forms and triplicate copies of Official Receipts of the filing fees received by her, such as:

Case No.

Payor/Litigants

OR Issued

Date of OR

Amount Indicated in the Original Copies of Official Receipts

Amount Indicated in the Legal Fees Form/Cash book/triplicate Official Receipts

Cv 1088

Rural Bank of Goa, Inc.

21591242

July 6, 2006

468.00

40.40

Cv 1088

Rural Bank of Goa, Inc.

21591195

July 6, 2006

202.00

9.60

Cv 1089

Rural Bank of Goa, Inc.

21591243

July 6, 2006

756.00

40.40

Cv 1089

Rural Bank of Goa, Inc.

21591196

July 6, 2006

314.00

9.60

(b.3)

she failed to collect the One Thousand Pesos (P1,000.00) Sheriff's Fee from the plaintiff upon filing of the complaint to defray the actual travel expenses of the Sheriff, Process Server or other Court-Authorized Persons in the service of summons, subpoena and other court processes that would be issued relative to the trial of the case as mandated in the Amended Administrative Circular No. 35-2004, dated August 20, 2004, Guidelines in Allocation of Legal Fees, particularly Section 10, paragraphs 2 and 3, Rule 141 of the Rules of Court; and

(b.4)

she failed to submit regularly her Monthly Reports of Collections for Judiciary Development Fund, Clerk of Court General Fund, Special Allowance for the Judiciary Fund and Mediation Fund, and Monthly Report of Collections/Deposits and Withdrawals for the Fiduciary Fund to the Revenue Section, Accounting Division, Financial Management Office of the Office of the Court Administrator and to the Finance Division, Financial Management Office of the Philippine Judicial Academy;

(4)

DIRECT Ms. Maria Luz T. Buendia, designated Officer-in-Charge as Financial Custodian and Collecting Officer of MTC, Goa, Camarines Sur to:

(a)

COLLECT the One Thousand Pesos (P1,000.00) Sheriffs Fee from the plaintiff upon filing of the complaint to defray the actual travel expenses of the Sheriff, Process Server or Court-Authorized Persons in the service of summons, subpoena and other court processes that would be issued relative to the trial of the case as mandated in the Amended Administrative Circular No. 35-2004, dated August 20, 2004 Re: Guidelines in Allocation of Legal Fees, particularly Section 10, paragraphs 2 and 3, Rule 141 of the Rules of Court; and

(b)

STRICTLY FOLLOW the circulars and other issuances of the Court in the proper handling of judiciary funds to avoid the incurrence of infractions committed by Mrs. Favorito; and

(5)

DIRECT Hon. Ramon V. Efondo, Presiding Judge of MTC, Goa, Camarines Sur, to:

(a)

INVESTIGATE the extent of responsibilities of Mrs. Eden D. Favorito in the Falsification of Official Receipts by verifying case records to determine if there are other cases [aside from the cases (Schedule 7) which were randomly examined by the audit team] where Mrs. Favorito did not reflect the actual fees collected and SUBMIT his report and recommendation within thirty (30) days from receipt of notice; and

(b)

PROPERLY MONITOR the financial transactions of Ms. Maria Luz T. Buendia, designated collecting officer, to ensure strict adherence to the circulars and other issuances of the Court regarding the proper handling of judiciary funds, otherwise, he will be held equally liable for the infractions committed by the employee/s under his command and supervision.

The Memorandum dated 06 October 2010 of the Office of the Court Administrator is NOTED.

Meanwhile, on June 15, 2010, Judge Efondo filed an administrative complaint against respondent docketed as OCA IPI No. 10-3423-P for insubordination and dishonesty in relation to her infractions above-cited.[10]

In her Comment[11] dated August 19, 2010, respondent denied the accusation of insubordination and explained that her actions were due to her husband's death in 2004, which put her in financial distress as she has three children dependent on her. Respondent also asked for consideration for her to redeem herself and expressed her intention of settling the shortages as soon as possible.

Judge Efondo filed a Supplemental Complaint[12] dated October 18, 2010 against respondent for Malversation thru Falsification of Public/Commercial Documents and prayed for the dismissal of the respondent from service.

In compliance with the January 10, 2011 Resolution of this Court above-cited, Judge Efondo submitted his Investigation Report[13] dated April 14, 2011, citing discovery of additional irregularities in the issuance of ORs by respondent.

In her Comment[14] to the Supplemental Complaint dated February 9, 2011, respondent asked that she be given six months to reconstitute the shortages and expressed her apologies to the Court for her infractions. She also prayed that she be allowed to resign after she reconstituted the shortages as found by the audit team so as not to burden the Court with the conduct of further proceedings in the administrative case against her.

On August 24, 2011, this Court issued a Resolution[15] consolidating the two administrative cases against respondent.

Upon receipt of Judge Efondo's Investigation Report, this Court issued a Resolution[16] dated April 18, 2012, directing the OCA to constitute a financial audit team to: (a) conduct an audit covering respondent's remaining unaudited period of cash and account from April 7, 2010 to May 3, 2010; and (b) evaluate reported dubious transactions made by respondent involving issuance of ORs.

In compliance with the said resolution, a financial audit was conducted on the books of accounts of the subject MTC on July 10 to 13, 2012, covering the period of April 7, 2010 to June 30, 2012. The audit included the accountability period of Ms. Maria Luz Buendia (Buendia) from May 4, 2010 to June 30, 2012, Court Interpreter 1, who was designated as the collecting officer, vice respondent, effective May 4, 2010. The audit team found that Buendia incurred no shortage on all funds and regularly submitted to the Accounting Division, OCA, the required

monthly reports on the court's financial records during her accountability period. On the other hand, it was found that the total shortages, of which respondent is accountable, amounted to Php 246,118, itemized in detail in the said report as follows:

FUND/ACCOUNT NAME	
SHORTAGES	
Fiduciary Fund	
P58,400.00	
Judiciary Development Fund	
21,656.30	
Special Allowance for the Judiciary Fund	
73,783.60	
Mediation Fund	
91,500.00	
Legal Research Fund	
508.10	
Land Registration Authority	
270.00	
TOTAL SHORTAGES	
P246,118.00	

It was also established that several ORs issued by respondent were tampered with. These findings, according to the report, were in full accord with Judge Efondo's findings in his Investigative Report. Notably, respondent failed to reconstitute the shortages found in the initial audit within the period given to her by this Court.[17]

The audit team, thus, recommended that respondent be found guilty of dishonesty and falsification of public documents and as such, be dismissed from service with forfeiture of all benefits, except her accrued leave credits, and with prejudice to re-employment in government service, among others.[18]

In its Memorandum dated October 17, 2012, the OCA approved the findings and recommendations of the audit team.[19]

The Issue

Should the respondent be held administratively liable?

This Court's Ruling

There is no question as to the guilt of the respondent as, by her own admission, respondent failed to submit the required monthly reports as regards the court funds and, worse, she intentionally used the said funds to make ends meet for her family, alleging that she is going through financial distress due to her husband's death.

The proffered justification for her infractions, however, fails to persuade this Court to exercise leniency and

benevolence in resolving the instant administrative matter.

In almost all administrative cases, this Court has reminded everyone in the public service that public office is a public trust. No less than the fundamental law of the land requires that "[p]ublic officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest lives." [20] [N]o less can be expected from those involved in the administration of justice. [21] Public servants are even mandated to uphold public interest over personal needs. [22] Everyone, from the highest official to the lowest rank employee, must live up to the strictest norms of probity and integrity in the public service. [23]

Specifically in this case, the Clerk of Court is an important officer in our judicial system. The said office is the nucleus of all court activities, adjudicative and administrative. The administrative functions are as vital to the prompt and proper administration of justice as his judicial duties are. [24] The Clerk of Court performs a very delicate function. He or she is the custodian of the court's funds and revenues, records, property and premises. Being the custodian thereof, the Clerk of Court is liable for any loss, shortage, destruction or impairment of said funds and property. [25] Needless to say, thus, Clerks of Court should be steadfast in their duty to submit monthly reports on the court's finances pursuant to OCA Circular No. 50-95 [26] and 113-2004 [27] and to immediately deposit the various funds received by them to the authorized government depositories. [28]

In this case, it is undisputed that respondent failed to perform her duties to submit the required monthly reports as regards the financial records of the court and to remit the court collections. Respondent also admitted to the fact that she used court funds for her personal needs. Worse, it was discovered that respondent also resorted to falsifying and/or tampering with court official receipts to financially gain from court collections.

Given the findings of the OCA audit team, as well as the findings of Judge Efondo in his investigation, coupled with respondent's admission of the infractions imputed against her, it is evident that respondent not only failed to perform the duties of her office but also failed to live up to the high ethical standards expected of court employees.

Delayed remittance of cash collections by Clerks of Court and failure to submit monthly reports thereon constitute gross neglect of duty. [29] The act of misappropriating court funds, regardless of the purpose therefor, constitutes dishonesty, not only against the public, but against the Court as well, which conduct is definitely very unbecoming of a court personnel. [30] Dishonesty is a serious offense which reflects on the person's character and exposes the moral decay which virtually destroys his honor, virtue, and integrity. [31] Collectively, these acts constitute grave misconduct, which cannot be tolerated as it denigrates this institution's image and integrity. [32] Section 52, Rule IV of the Uniform Rules on Administrative Cases in the Civil Service provides that such grave offenses are punishable by dismissal from service. [33]

One final note: Every action, good or bad, has consequences. A man brings upon himself what his conduct deserves. That being said, while We commiserate with the plight of the respondent, being a single parent with three children dependent on her, We cannot simply disregard her misconduct. Even the restitution of the shortages will not obliterate her liability. [34] For the same reason, We cannot just accept respondent's proposition to merely let her resign after restitution of the shortages as her actions warrant the exercise of this Court's disciplining power on court employees. In fact, with the said acts, respondent may even be adjudged to be criminally liable. Indeed, any conduct, act or omission on the part of those who violate the norm of public accountability and diminish or even just tend to diminish the faith of the people in the judiciary shall not be countenanced. [35]

WHEREFORE, premises considered, this Court finds respondent Eden D. Favorito, Clerk of Court II, Municipal Trial Court, Goa, Camarines Sur, GUILTY of grave misconduct, dishonesty, and gross neglect of duty and is

hereby DISMISSED from the service with FORFEITURE of all retirement benefits, excluding accrued leave credits, and with prejudice to re-employment in any branch or agency of the government, including government-owned or controlled corporations.

This Court further ORDERS as follows:

(1) The Financial Management Office (FMO), Office of the Court Administrator (OCA) is DIRECTED to:

(a) PROCESS the money value of the terminal leave benefit of Eden D. Favorito, dispensing with the usual documentary requirements, and apply the same to the following shortages:

FUND/ACCOUNT NAME

SHORTAGES

Fiduciary Fund

P58,400.00

Judiciary Development Fund

21,656.30

Special Allowance for the Judiciary Fund

73,783.60

Mediation Fund

91,500.00

Legal Research Fund

508.10

Land Registration Authority

270.00

TOTAL SHORTAGES

P246,118.00

and release the remaining amount, if any to Favorito, provided that the release of the said remaining amount shall be subjected to the usual clearances and other documentary requirements;

(b) COORDINATE with the Fiscal Monitoring Division (FMD), Court Management Office (CMO), OCA, before the release of the checks issued in favor of the Municipal Trial Court of Goa, Camarines Sur, for the preparation of the necessary communication with the incumbent Clerk of Court/Officer-in-Charge thereat; and

(c) DEPOSIT the checks issued to the corresponding bank account of the aforesaid funds and FURNISH the FMD-CMO, OCA, of the machine-validated deposit slips so the said Office can finalize their audit on the books of accounts of Eden D. Favorito.

(2) The Office of the Administrative Services, OCA is DIRECTED to provide the FMO, OCA of the following documents for the said Office to comply with Item No. 1 above:

(a) Official Service Record;

(b) Certification of Leave Credits; and

(c) Notice of Salary Adjustment (NOSA) if any.

(3) The Legal Office, OCA, is DIRECTED to file the appropriate criminal charges against Eden D. Favorito.

SO ORDERED.

Sereno, C. J., Carpio, Velasco, Jr., Leonardo-De Castro, Peralta, Bersamin, Del Castillo, Perlas-Bernabe, Leonen, Jardeleza, Martires, Tijam, Reyes, Jr., and Gesmundo, JJ., concur.
Caguioa, J., on official leave.

NOTICE OF JUDGMENT

Sirs/Mesdames:

Please take notice that on August 22, 2017 a Decision/Resolution, copy attached herewith, was rendered by the Supreme Court in the above-entitled administrative matters, the original of which was received by this Office on October 9, 2017 at 10:45 a.m.

Very truly yours,

(SGD)

FELIPA G. BORLONGAN-ANAMA

Clerk of Court

[1] Rollo (OCA IPI No. 10-3423-P), pp. 2-5.

[2] Rollo (A.M. No. P-11-2889), pp. 4-14.

[3] Rollo (OCA IPI No. 10-3423-P), p. 6.

[4] Id. at 7.

[5] Id. at 2.

[6] Rollo (A.M. No. P-11-2889), pp. 4-14.

[7] Id. at 40-43.

[8] Id. at 1-3.

[9] Id. at 40-43.

[10] Rollo (OCA IPI No. 10-3423-P), pp. 2-5.

[11] Id. at 27-28.

[12] Id. at 29-32.

[13] Rollo (A.M. No. P-11-2889), pp. 44-52.

[14] Rollo (OCA IPI No. 10-3423-P), pp. 62-63.

[15] Id. at 79-80.

[16] Id. at 87-88.

[17] Rollo (A.M. No. P-11-2889), pp. 201-217.

[18] Id. at 215.

[19] Id. at 198-200.

[20] Dela Cueva v. Omega, 637 Phil. 14, 21 (2010).

[21] OCA v. Puno, 587 Phil. 549, 555 (2008).

[22] Id., citing The Code of Conduct and Ethical Standards for Public Officials and Employees provides thus: Public officials and employees shall always uphold the public interest over and above personal interest. See Judge Dondiego v. Cuevas, Jr., 446 Phil. 514, 522 (2003); Marasigan v. Buena, 348 Phil. 1, 9 (1998).

[23] OCA v. Puno, supra note 21, at 555.

[24] OCA v. Banag, et al., 651 Phil. 308, 324 (2010).

[25] Id. at 324.

[26] Guidelines for the proper administration of court fiduciary funds approved on October 11, 1995.

[27] Rules as regards the submission of monthly reports of collections and deposits approved on September 16, 2004.

[28] DCA v. Banag, et al., supra note 24, at 325.

[29] Id. at 327.

[30] Villar v. Angeles, Clerk of Court, Municipal Trial Court, Pantabangan, Nueva Ecija, 543 Phil. 135 (2006).

[31] Id.

[32] DCA v. Acampado, 721 Phil. 12, 30 (2013).

[33] Duque III v. Veloso, 688 Phil. 318, 326 (2012).

[34] DCA v. Acampado, supra note 32, at 31.

[35] OCA v. Banag, et al., supra note 24, at 328.

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