

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
RHOEL ARIEL J. VILLAGONZALO, CLERK OF COURT II, AND KAREN
B. GOMEZ, CLERK II, BOTH OF MUNICIPAL CIRCUIT TRIAL COURT,
DUMANJUG...**

A.M. No. P-26-330 (Formerly JIB FPI No. 23-293-P), June 10, 2026

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PER CURIAM:

The Court resolves a Memorandum[1] filed by the Office of the Court Administrator (OCA) charging Rhoel Ariel J. Villagonzalo (Villagonzalo), Clerk of Court II, and Karen B. Gomez, Clerk II, both of the 13[th] Municipal Circuit Trial Court, Dumanjug-Ronda, Cebu (MCTC), with serious dishonesty, gross misconduct constituting violation of the Code of Conduct for Court Personnel, and gross neglect of duty in the performance or nonperformance of official functions relative to the financial audit conducted on the books of account of the MCTC.[2]

The Antecedents

In accordance with Travel Authority dated November 15, 2022 and Travel Order No. 159-2022 dated November 28, 2022, the Fiscal Monitoring Division (FMD), Court Management Office (CMO), OCA, conducted a financial audit on the books of account of the MCTC, from December 4 to 16, 2022, covering the accountabilities of the following accountable officers:[3]

Name

Designation

Accountability

Period

Status of

Employment

Rhoel Ariel J. Villagonzalo

Incumbent Clerk of Court II

April 1, 2005 to February 14, 2018; February 1, 2022 to November 30, 2022

Currently active in service

Karen B. Gomez

Former Officer-in-Charge/Clerk II

February 15, 2018 to January 31, 2022

Currently active in service[4]

Gomez was designated officer-in-charge (OIC) by former Acting Presiding Judge Alberto C. Pita (Judge Pita) on February 15, 2018, following the stroke suffered by Villagonzalo on February 12, 2018. She continued to serve as OIC until incumbent Presiding Judge Jose Lindo U. Belarmino (Judge Belarmino) revoked her designation on January 20, 2022, upon the improvement of Villagonzalo's physical condition.[5]

Subsequently, Judge Belarmino requested a financial audit to strengthen the court's financial records and address discrepancies found in the Fiduciary Fund (FF) account.[6] The audit covered all pertinent documents relating to the collection and deposit transactions of the court-maintained funds, specifically the Judiciary Development Fund (JDF), Special Allowance for the Judiciary Fund (SAJF), General Fund-New (GF-New), and the Supreme Court-OCA Mediation Fund (MF). It also examined the collection, deposit, and withdrawal transactions involving the FF, the Sheriff's Trust Fund (STF), and the Legal Research Fund (LRF).[7]

In a Memorandum dated August 23, 2023 (Re: Report on the Financial Audit conducted on the Books of Accounts of the MCTC),[8] the OCA Financial Audit Team reported that Villagonzalo incurred a shortage of PHP 80,000.00 in the FF account and tampered with the dates in the duplicate/triplicate copies of the FF Official Receipts (ORs) to conceal the delays in the remittance and reporting of collections. The audit team further found that Gomez incurred a total shortage of PHP 1,694,587.00 across various Judiciary funds.[9] The relevant audit findings and observations are summarized as follows:

X. RECAPITULATION OF UNSETTLED SHORTAGES

Fund

Mr. Villagonzalo

Ms. Gomez

Total

FF

PHP 80,000.00

PHP 1,298,000.00

PHP 1,378,000.00

STF

0.00

7,000.00

7,000.00

JDF

0.00

65,250.00

65,250.00

SAJF

0.00

319,689.00

319,689.00

GF-New

0.00

3,000.00

3,000.00

MF

0.00

1,399.00

1,399.00

LRF

0.00

249.00

249.00

Total

PHP 80,000.00

PHP 1,694,587.00

PHP 1,774,587.00[10]

(Emphasis in the original)

In his Comment/Explanation,[11] Villagonzalo alleged that the delay in depositing and remitting collections was due to the court's distance from the depository bank, which is 33 kilometers away. He further stated that, aside from his duties as clerk of court and accountable officer, he was also serving as court interpreter and process server, which contributed to the delay because of the lack of human resources.[12] Villagonzalo promised to restitute the PHP 80,000.00 shortage in the FF at the earliest possible time. He appealed for the Court's understanding and kind consideration of his shortcomings and assured that such lapses would not recur.[13]

In a subsequent letter,[14] Villagonzalo informed the Court that he had already settled the PHP 80,000.00 shortage in the FF. As proof of payment, he submitted the original copy of a duly validated bank deposit slip dated October 19, 2023, for PHP 80,000.00, together with Official Receipt No. 4399675.[15]

Through its 1st Indorsement,[16] the Office of the Executive Director, Judicial Integrity Board, now the Judicial Integrity Office (JIO), directed Gomez to file her comment/answer.[17] This directive was reiterated in a follow-up Letter[18] reminding her that failure to comply would constitute a waiver of her right to participate in the proceedings, and that the investigation would proceed based on the available evidence on record.[19]

Atty. Eduardo C. Tolentino (Atty. Tolentino), OIC of the JIO, submitted a Report[20] recommending the imposition of a fine against Villagonzalo and directing him to pay unearned interest. With respect to Gomez, he recommended her immediate dismissal from the service, with forfeiture of all benefits, perpetual disqualification from reemployment in any government agency or instrumentality, and cancellation of her civil service

eligibility.[21] He further recommended that Gomez be ordered to reconstitute the total shortage of PHP 1,694,587.00 and to pay the unearned interest.[22] The dispositive portion of the Report states:

IN VIEW OF THE FOREGOING, it is respectfully submitted for the consideration of the Honorable Supreme Court that:

1)

That the instant complaint be RE-DOCKETED;

2)

Respondent Clerk of Court II Rhoel Ariel J. Villagonzalo, 13th Municipal Circuit Trial Court, Dumanjug-Ronda, Cebu, be found GUILTY of serious dishonesty and gross neglect of duty. He be meted with the penalty of FINE in the amount of PHP 300,000.00 payable within three (3) months from receipt of the decision or resolution;

3)

Respondent Clerk of Court Villagonzalo be DIRECTED TO PAY the unearned interest amounting to PHP 8,190.94;

4)

Respondent Clerk II Karen B. Gomez, Municipal Circuit Trial Court, Dumanjug-Ronda, Cebu, be found GUILTY of gross misconduct constituting violation of the 2025 Code of Conduct and Accountability for Court Officials and Personnel, serious dishonesty and gross neglect of duty. She be ordered to suffer the penalty of DISMISSAL FROM THE SERVICE, effective immediately, with FORFEITURE of all benefits and PERPETUALLY DISQUALIFIED from re-employment in any government agency or instrumentality, including government-owned or-controlled corporations with CANCELLATION of her civil service eligibility;

5)

Respondent Clerk Gomez be DIRECTED TO RESTITUTE the total shortage of PHP 1,694,587.00 in the different Judiciary fund accounts;

6)

Respondent Clerk Gomez be DIRECTED TO PAY the unearned interest amounting to PHP 28,118.51;

7)

The Financial Management Office, Office of the Court Administrator, be DIRECTED to COMPUTE the money value of respondent Gomez's accrued leave credits and APPLY the same to her accountabilities dispensing with the usual documentary requirements;

8)

The Office of the Court Administrator be DIRECTED to file the appropriate criminal charges against respondent Clerk Gomez;

9)

A HOLD DEPARTURE ORDER be issued against respondent Clerk Gomez to prevent her from leaving the country; and

10)

The Presiding Judge of the Municipal Circuit Trial Court, Dumanjug-Ronda, Cebu, be DIRECTED TO MONITOR all the financial transactions of the court in strict adherence to the issuance of the Supreme Court on the proper handling of all Judiciary funds. [They] shall be equally liable for the infractions committed by the employees under [their] command and supervision.[23] (Emphasis in the original)

The matter is now submitted for the Court's resolution.

Issues

First, whether respondent Villagonzalo should be held administratively liable for serious dishonesty and gross neglect of duty in the performance or nonperformance of official functions relative to the financial audit conducted on the books of accounts of the MCTC; and

Second, whether respondent Gomez should be held administratively liable for serious dishonesty, gross misconduct, and gross neglect of duty in the performance or nonperformance of official functions relative to the financial audit conducted on the books of accounts of the MCTC.

The Court's Ruling

The Court adopts, with modification, the factual findings and recommendations of the JIO.

Prefatorily, it must be clarified that in examining respondents' respective administrative liabilities, the Court is guided by the 2025 Code of Conduct and Accountability for Court Officials and Personnel (CCACOP).[24] While this Code took effect only on December 21, 2025, it expressly provides that it "shall be applied to all pending and future cases, except to the extent that in the opinion of the Supreme Court, its retroactive application would not be feasible or would work injustice, in which case the procedure under which the cases were filed shall govern."[25] It is within this framework that the Court now resolves the administrative charges against respondents.

Respondent Villagonzalo should be held administratively liable for serious dishonesty and gross neglect of duty

To recall, respondent Villagonzalo did not dispute the audit team's findings and admitted that he incurred a shortage of PHP 80,000.00, which he fully restituted on October 19, 2023 under OR No. 4399675. Based on the JIO's Report, he remains liable for unearned interest amounting to PHP 8,190.94.[26]

Respondent Villagonzalo attributed the delays in remitting collections to lack of human resources and the court's distance from the depository bank. As aptly determined by the JIO, this explanation is unacceptable. Court officials and personnel, including respondent Villagonzalo, are required "to live up to the higher standards of efficiency and accountability in public service."[27] He must, at all times, preserve the integrity and dignity of the courts.[28]

In Report on the Financial Audit Conducted on the Books of Accounts of the MCTC, Mondragon-San Roque, Northern Samar,[29] the Court explained that:

[The] subsequent restitution of the amount did not alter the fact that he was remiss in the discharge of his duties. Suffice it to state that circulars of the Court must be strictly complied with to protect the safekeeping of funds and collections and to establish full accountability of government funds. Shortages in the amounts to be remitted and the years of delay in the actual remittance constitute gross neglect of duty for which the Clerk of Court shall be administratively liable, gross dishonesty, gross misconduct, and even malversation of public funds.[30] (Citations omitted)

In the present case, the unjustified failure to fulfill these responsibilities warrants an administrative sanction. Restitution of the shortages does not exempt him from liability.[31] The delay in remitting collections deprived the court of interest that could have earned had the amounts been timely deposited in the authorized depository bank. To stress, a clerk of court who fails to deposit judiciary collections promptly and submit monthly financial reports accurately is administratively liable for gross neglect of duty.[32]

The JIO further found that respondent Villagonzalo tampered with several ORs totaling PHP 120,400.00 during his accountability period from 2015 to 2017.[33] The dates in the monthly reports and in the ORs were either falsified or omitted to defer the remittance of court collections and to create the appearance of regular remittance and proper reporting.[34] It was determined that respondent Villagonzalo falsified not only the 21 ORs, but also 21 items in his monthly reports, with collections remitted only after several months—or even a year—beyond their actual receipt.[35]

The act of tampering the ORs and monthly reports constitutes a separate act of patent dishonesty, committed in bad faith and not by mere inadvertence. Respondent Villagonzalo's deliberate concealment of delayed remittances demonstrates a serious breach of integrity. His deliberate falsification of official receipts and monthly reports to disguise such delays reveals a calculated intent to mislead and obstruct accountability. This concealment was not incidental; it was a conscious effort to cover up his dereliction of duty and to create the false impression of compliance with financial reporting requirements. The Court affirms the JIO's conclusion that he is guilty of serious dishonesty, which undermines public confidence in the courts and in the administration of justice.[36]

A plain reading of the Report of the JIO reveals that it recommended the finding that respondent Villagonzalo be held liable for two separate offenses, yet it only recommended the imposition of one penalty—a fine in the amount of PHP 300,000.00, payable within three months from receipt of the Decision or Resolution, together with the restitution of the unearned interest.

The act of gross neglect of duty in failing to timely remit collections and the act of tampering with financial reports constitute distinct, separate, and irreconcilable offenses. They differ not only in their factual bases but, more importantly, in their nature, element of intent, and degree of culpability.

Gross neglect of duty is characterized by the absence of the diligence and care required of a public officer. Liability attaches not because of an intent to defraud, but because of the erring employee's reckless disregard of official responsibilities. In contrast, tampering with financial reports is an inherently deliberate and intentional act. It necessarily involves a conscious decision to alter, falsify, or misrepresent official financial records—an act that cannot arise from mere negligence or oversight.

Because one offense is rooted in culpable negligence while the other proceeds from intentional misconduct, respondent Villagonzalo's offenses cannot be treated as a single infraction or subsumed under one penalty. Each act violates a different aspect of respondent Villagonzalo's duties as a public officer and produces separate and independent injury to public service and public trust. Hence, respondent Villagonzalo should be meted separate

finest of PHP 200,000.00 for each offense.

In imposing the penalties, Canon V, Section 26 of the CCACOP is instructive:

SECTION 26. Penalty for multiple offenses. — If the respondent is found liable for more than one offense arising from separate acts or omissions in a single administrative proceeding, the Court shall impose separate penalties for each offense. Should the aggregate of the imposed penalties exceed five years of suspension or PHP 1 million in fines, the respondent may be meted with the penalty of dismissal from the service, forfeiture of all or part of the benefits as may be determined, and disqualification from reinstatement or appointment to any public office, including in government-owned or -controlled corporation. Provided, however, that the forfeiture of benefits shall in no case include accrued leave credits.

If a single act or omission constitutes more than one offense, the respondent shall still be found liable for all such offenses, but shall only be meted with the appropriate penalty for the most serious offense.

Accordingly, respondent Villagonzalo is found guilty of serious dishonesty and gross neglect of duty. For each offense, he is ordered to pay a fine of PHP 200,000.00, payable within three months from receipt of this Decision.

Respondent Gomez should be held administratively liable for serious dishonesty, gross misconduct, and gross neglect of duty

The Court affirms the finding of the JIO that respondent Gomez is guilty of serious dishonesty, gross misconduct, and gross neglect of duty.

As the OIC of the MCTC from February 15, 2018 to January 31, 2022, respondent Gomez was entrusted with the safekeeping and custody of the court's funds, revenues, properties, and premises. In this capacity, she bore the responsibility of ensuring the integrity of financial transactions and maintaining strict accountability for all collections. Similar to respondent Villagonzalo, respondent Gomez was bound by the express mandate in the CCACOP "to live up to the higher standards of efficiency and accountability in public service."^[37]

Respondent Gomez's failure to account for and remit the amount of PHP 1,694,587.00, together with the loss of an OR booklet entrusted to her, constitutes a grave breach of the trust reposed in her as a disbursement officer of the Judiciary.

Equally telling is Gomez's continued silence and refusal to respond to the charges against her, despite repeated notices and directives. Her deliberate noncompliance bolsters the conclusion that she took advantage of her position to misappropriate judiciary funds. Silence in the face of serious allegations is not mere neglect; it is a tacit admission that strengthens the inference of culpability.

The Court cannot countenance such conduct. Dishonesty of this magnitude, compounded by gross neglect of duty and gross misconduct, demonstrates a willful disregard of the ethical standards demanded of court personnel. Respondent Gomez's actions betray the fundamental principle that public office is a public trust^[38] as those entrusted with public funds must exercise the highest degree of fidelity and accountability. Hence, the Court affirms the penalty imposed—dismissal from the service, effective immediately, with forfeiture of all benefits, and perpetual disqualification from re-employment in any government agency or instrumentality, including government-owned or-controlled corporations with cancellation of her civil service eligibility.

ACCORDINGLY, the Court RESOLVES as follows:

1)

Respondent Rhoel Ariel J. Villagonzalo, Clerk of Court II of the 13th Municipal Circuit Trial Court, Dumanjug-Ronda, Cebu, is GUILTY of serious dishonesty and gross neglect of duty. For each offense, he is

ORDERED to PAY a fine in the amount of PHP 200,000.00 payable within three months from receipt of this Decision. He is also ORDERED to PAY the unearned interest amounting to PHP 8,190.94;

2)

Respondent Karen B. Gomez, Clerk II of the 13[th] Municipal Circuit Trial Court, Dumanjug-Ronda, Cebu, is GUILTY of serious dishonesty, gross misconduct, and gross neglect of duty. She is DISMISSED from the service effective immediately, with FORFEITURE of all benefits. She is PERPETUALLY DISQUALIFIED from re-employment in any government agency or instrumentality, including government-owned or-controlled corporations, and her civil service eligibility is CANCELLED;

3)

Respondent Karen B. Gomez is ORDERED to RESTITUTE the total shortage of PHP 1,694,587.00 in the different Judiciary fund accounts. She is also ORDERED to PAY the unearned interest amounting to PHP 28,118.51;

4)

The Financial Management Office, Office of the Court Administrator, is DIRECTED to COMPUTE the money value of respondent Karen B. Gomez's accrued leave credits and APPLY the same to her accountabilities dispensing with the usual documentary requirements;

5)

The Office of the Court Administrator is DIRECTED to FILE the appropriate criminal charges against respondent Karen B. Gomez;

6)

A HOLD DEPARTURE ORDER is issued against respondent Karen B. Gomez to prevent her from leaving the country; and

7)

The Presiding Judge of the 13[th] Municipal Circuit Trial Court, Dumanjug-Ronda, Cebu, is DIRECTED to MONITOR all the financial transactions of the court in strict adherence to the issuance of the Supreme Court on the proper handling of all Judiciary funds.

They shall be equally liable for the infractions committed by the employees under their command and supervision.

SO ORDERED.

Gesmundo, C.J., Leonen, S.A.J., Caguioa, Hernando, Lazaro-Javier, Inting, Zalameda, Gaerlan, Lopez, Dimaampao, and Marquez, JJ., concur.

Rosario,[*] Kho, Jr.,[*] and Singh,[*] JJ., on leave.

Villanueva,[*][*] J., no part.

[*] On leave.

[*][*] No part due to prior action as Court Administrator.

[1] Rollo, pp. 4-9.

[2] Id. at 4-6.

[3] Id. at 206-207.

[4] Id. at 207.

[5] Id.

[6] Id.

[7] Id.

[8] Id. at 10-48-B.

[9] Id. at 207.

[10] Id. at 31.

[11] Id. at 174-175.

[12] Id.

[13] Id. at 175.

[14] Id. at 191.

[15] Id. at 192.

[16] Id. at 195.

[17] Id.

[18] Id. al 203.

[19] Id.

[20] Id. at 206-227. The January 8, 2026 Report was submitted by Atty. Eduardo C. Tolentino, officer-in-charge, Judicial Integrity Office, Supreme Court, Manila.

[21] Id. at 226.

[22] Id.

[23] Id. at 226-227.

[24] SC Administrative Matter No. 25-06-11-SC, October 28, 2025.

[25] Id., General Provisions, sec. 1.

[26] Rollo, p. 223.

[27] SC Administrative Matter No. 25-06-11-SC, Canon V.

[28] Id.

[29] 626 Phil. 425 (2010) [Per J. Peralta, Third Division].

[30] Id. at 443-444.

[31] Rollo, p. 223.

[32] Re: Report on the Financial Audit on the Books of Accounts of Ms. Adelina R. Garrovillas, 503 Phil. 678, 685 (2005) [Per J. Sandoval-Gutierrez, En Banc].

[33] Rollo, p. 224.

[34] Id.

[35] Id.

[36] Id.

[[37]] SC Administrative Matter No. 25-06-11-SC, Canon V.

[38] CONST., art. XI, sec. 1.

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