

OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. NELIA D.C. RECIO, ERALYN S. CAVITE, RUTH G. CABIGAS AND CHONA AURELIA R. RENIEDO, ALL OF THE METROPOLITAN TRIAL COURT, SAN JU...

A.M. No. P-04-1813 (FORMERLY A.M. NO. 04-5-119-METC). May 31, 2011

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PER CURIAM:

This administrative matter stemmed from the financial audit of the Metropolitan Trial Court (MeTC), San Juan, Metro Manila, conducted by the Audit Team of the Court Management Office (Audit Team). The audit covered the accountability period of Clerk of Court Nelia D.C. Recio from February 1985 to December 31, 2003; March 1995 to December 31, 2003 and November 1994 to December 31, 2003, respectively.

The audit revealed discrepancies between the amounts recorded in the cashbook and those reflected in the official receipts. It also discovered, as per sampling of official receipts, that the latter "on its face" appeared to be tampered. These, thus, prompted the Audit Team to conduct a more detailed and comprehensive financial audit on all the books of accounts of the court.

Initial findings revealed that the Clerk of Court has incurred shortages in the following court collections:

Judiciary Development Fund (JDF):

For the period of February 1985 to December 31, 2003 - P 138,101.80

Clerk of Court General Fund (GF):

For the period of March 1995 to December 31, 2003 - P 167,860.64

Fiduciary Fund (FF):

Total collections from November 1994 to December 31, 2003 P 15, 990,202.74

Less: Total withdrawals from January 1995 to December 31, 2003 P 11,330,298.24

Total Unwithdrawn Fiduciary Fund, as of December 31, 2003 P 4,659,904.50

Deduct: Bank Balance as of December 31, 2003 P 2,059,921.51

Less: Unwithdrawn interest P 70, 269.29 P 1,989,654.22

Balance of Accountability P 2,670,250.28[1]

Other findings include:

A. Missing Official Receipts particularly: 16226151 and 1637426;

B. Missing triplicate copies of official receipts used for some JDF collections, particularly: a) 0425807-850; b) 0425851-900; c) 0425901-950; d) 0425951-0426000; e) 3639951-54; f) 3639958;

C. Cancelled Official Receipts; (duplicate and triplicate copies were likewise not attached to the cashbook);

D. Confiscated personal bonds of bonding companies amounting to Three Hundred Twenty-Four Thousand Pesos (P324,000.00) were unremitted.[2]

E. There were orders sentencing accused to pay fines amounting to a total of ONE HUNDRED TWENTY-FOUR THOUSAND SIX HUNDRED NINETY PESOS (P124,690.00) but were found to be unrecorded;

Moreover, the Audit Team also discovered that certain personnel of the Office of the Clerk of Court (OCC)-MeTC, San Juan were involved in following anomalies, to wit:

As to Nelia D.C. Recio, Clerk of Court

- Improper use of the official receipts such as some official receipts were issued for two different transactions;[3]
- Delay in the reporting of court transactions/collections;[4]
- Altered Official Receipts particularly the actual dates;[5]
- Non-disclosure of the true amount collected;[6]
- Falsifying the cash book;[7]
- Falsifying the Monthly Report;
- Withdrawing cash bonds without the signature/approval of the Executive Judge;
- Delay in the deposit of court collections;
- Alterations of public documents such as Affidavit and Acknowledgment Receipt;
- Reporting the official receipt as cancelled when in truth it was not;[8]
- Violation of the following Circulars, to wit: a) OCA Circular No. 26-97, par 1 (2); b) OCA Circular No. 22-94, par.1 (4); c) OCA Circular No. 50-95; and
- Concealment of the infractions of Ariel M. Salazar by depositing the amount of THREE HUNDRED NINETY-NINE THOUSAND SEVEN HUNDRED FIFTY-THREE PESOS & 48/100 (P399,753.48) to cover the shortages Salazar committed.

As to Ariel M. Salazar, former Cash Clerk/Sheriff [9]

- Tampered official receipts;[10]
- Issuance of same official receipt number for two different transactions; and
- Misappropriation of court collections amounting to P768,700.00.[11]

As to Eralyn M. Cavite, Cash Clerk of Court II

- Tampered official receipts;[12]
- Altered the actual dates of the collections resulting to the delay in reporting and remittance of court collections;[13]
- Issuance of the same official receipt number for two different transactions; and
- Misappropriation of court collections amounting to P13,000.00.

As to Ruth M. Germano-Cabigas, Records Officer 1

- Tampered official receipts;[14]
- Altered the actual dates of the collections resulting to the delay in reporting and remittance of court collections;[15] and
- Misappropriation of court collections amounting to P10,000.00.

As to Chona Aurelia R. Reniedo, Cashier 1

- Altered the actual dates of the collections resulting to the delay in reporting and remittance of court collections;[16]

In view of the foregoing audit findings, the Court, in a Resolution dated May 25, 2004, ordered the following directives:

As to Nelia D.C. Recio, she was required to explain why no administrative charges should be filed against her

- 1. For misappropriating the following court collections:
 - a.) Judiciary Development Fund collections amounting to ONE HUNDRED THIRTY-EIGHT THOUSAND ONE HUNDRED ONE PESOS & 80/100 (P138,101.80);
 - b.) Clerk of Court General Fund collections amounting to ONE HUNDRED SIXTY-SEVEN THOUSAND EIGHT HUNDRED SIXTY PESOS & 64/100 (P167,860.64); and
 - c.) Fiduciary Fund collections amounting to THREE HUNDRED EIGHTY-ONE THOUSAND SEVEN HUNDRED NINETY-FIVE PESOS & 53/100 (P381,795.53).
- For willful violation of the SC/OCA Circulars;
- For failure to present the following:
 - a.) Duplicate and triplicate copies of cancelled official receipts; and
 - b.) Missing Official Receipts such as OR # 16226151 and # 1637426.
- For falsely declaring that an Official Receipt has been cancelled when in fact and in truth it was not;
- For intentionally delaying the remittances of court collections;
- For deliberate concealment of Mr. Ariel M. Salazar's grave misconduct.
- For the missing triplicate copies of the official receipt listed hereunder:
 - a.) 0425807-850;
 - b.) 0425851-900;
 - c.) 0425901-950;
 - d.) 0425951-0426000;
 - e.) 3639951-54;
 - f.) 3639958
- For issuing Official Receipt No. 10405482 on September 9, 1999 without indicating the name of the payor;
- For the unauthorized withdrawals due to lack of court orders and acknowledgment receipts.
- For the unreported fines amounting to ONE HUNDRED TWENTY-FOUR THOUSAND SIX HUNDRED NINETY PESOS (P124,690.00); and
- For the confiscated cash bonds amounting to THREE HUNDRED TWENTY-FOUR THOUSAND PESOS

(P324,000.00) which were never remitted.

Recio was also directed to restitute the shortages incurred in the following funds, to wit:

- a.) Judiciary Development Fund amounting to ONE HUNDRED THIRTY-EIGHT THOUSAND ONE HUNDRED ONE & 80/100 PESOS (P138,101.80);
- b.) Clerk of Court General Fund amounting to ONE HUNDRED SIXTY SEVEN THOUSAND EIGHT HUNDRED SIXTY & 64/100 PESOS (P167,860.64); and
- c.) Fiduciary Fund amounting to THREE HUNDRED EIGHTY-ONE THOUSAND SEVEN HUNDRED NINETY-FIVE & 53/100 PESOS (P381,795.53)

Moreover, Recio was required to deposit to the General Fund Account the amount of Sixty-Five Thousand Eight Hundred Pesos & 29/100 (P65,800.29) representing the unwithdrawn interest of fiduciary fund, under GF Account No. 0012-2222-56 with the LBP.

Meanwhile, Recio was placed under preventive suspension in order to refrain her from intervening with court transactions as well as to avoid the commission of similar offense in the future.

As to Salazar, he was required to pay the Court the amount of SEVEN HUNDRED SIXTY-EIGHT THOUSAND SEVEN HUNDRED PESOS (P768,700.00) found to be the result of the tampering of official receipts. Said amount shall be deducted from Recio's accountability.

As to Cavite, she was required to explain why no administrative sanction shall be taken against her

- For misappropriating the amount of

- a.) TWELVE THOUSAND EIGHT HUNDRED PESOS (P12,800.00) for supersedeas bond posted by Nicolasa Padilla in Civil Case No 8481; and
- b.) TWO HUNDRED PESOS (P200.00) for the fine paid by Atty. Miranda Obias;

- For concealing the true amount of court collection;

- For deliberate issuance of the same official receipt for two different transactions; and

- For altering the actual dates of collection resulting to the delay in the reporting and remittances of court collections.

Cavite was also directed to restitute the misappropriated court collections amounting to THIRTEEN THOUSAND PESOS (P13,000.00) by depositing Twelve Thousand Eight Hundred Pesos (P12,800.00) to the Fiduciary Fund and Two Hundred Pesos (P200.00) to the Judiciary Development Fund.

As to Cabigas, she was required to explain why no administrative sanction shall be taken against her

- For misappropriating the Judiciary Development Fund collection amounting to TEN THOUSAND PESOS (P10,000.00);

- For the concealment of the true amount of the collection;

- For the deliberate issuance of the same official receipt for two different transaction; and

- For altering the actual dates of collection resulting to the delay in the reporting and remittances of court collections.

As to Reniedo, she was required to explain why no administrative sanction shall be taken against her for falsifying the public documents such as the official receipts entrusted to her.

In the same Resolution, the Court resolved to docket the instant case as A.M. No. P-04-1813, Office of the Court Administrator (OCA) v. Nelia D.C. Recio, Eralyn D. Cavite, Ruth G. Cabigas and Chona Aurelia R. Reniedo, all of the MeTC, San Juan, Metro Manila.

In addition, the Court issued a Hold Departure Order on May 25, 2004 against Recio to prevent her from leaving the country, pending resolution of this administrative matter.

In their individual compliances, respondents refuted the audit findings, to wit:

NELIA D.C. RECIO

With respect to the alleged shortages in the JDF, GF and FF, Recio claimed that she cannot comply with the restitution of the shortages because she was relieved of her duties as Clerk of Court and was replaced as one of the signatories to bank transactions.

As to the allegation of missing triplicate copies of the original receipts used for JDF collections, Recio explained that:

a.)

Official Receipt Nos. 0425807-850 were actually used for the JDF collections for the period March 3, 1987 to March 19, 1987 and had already been reported in the monthly report for the month of March 1987;

b.)

Official Receipt Nos. 0425851-900 were actually used for the JDF collections for the period March 20, 1987 to April 8, 1987 and had already been reported in the monthly report for the months of March and April 1987;

c.)

Official Receipt Nos. 0425901-950 were actually used for the JDF collections for the period April 18, 1987 to May 20, 1987 and had already been reported in the monthly report for the months of April and May 1987;

d.)

Official Receipt Nos. 0425951-0426000[17] were actually used for the JDF collection for the period May 20, 1987 to June 17, 1987 and had already been reported in the monthly report for the months of May and June 1987; and

e.)

Official Receipts Nos. 3639951-54 and Official Receipt No. 3639958[18] were actually used for the JDF collections for the period June 10, 1994 to June 13, 1994 and June 14, 1994, respectively, and had already been reported in the monthly report for the month of June 1994.

As to the Clerk of Court General fund, Recio submitted cash deposit slips in the amount of P67,500.00 which she claimed to be erroneously dated January 21, 2003, but was received and machine validated by the LBP on January 21, 2003. Likewise, she submitted validated deposit slips for the following remittances, to wit:

- P 5,600.00 - deposited on May 21, 1999;
- P12,054.00 - deposited on April 4, 2000;
- P1,440.00 - deposited on August 1, 2002; and
- P3,394.00 - deposited on October 18, 2002

Total: P22,488.50[19]

Thus, Recio requested that the amounts of P67,500.00 and P22,488.50 be deducted from her accountability for P167,860.64 in the Clerk of Court General Fund (GF).

Recio offered no explanation as to the shortages in the JDF.

With regards to the FF, Recio claimed that Team Leader Asuncion Bitancor may not have coordinated with the Accounting Division of the Supreme Court the reported withdrawals of cash bonds and focused only on the triplicates of official receipts and case folders from Branches 57 and 58 of the MeTC, San Juan. She alleged that most of these withdrawals were from Branch 57 which did not transmit case folders of terminated or disposed cases. She further claimed that she had the supporting documents for the withdrawals that were submitted to the Supreme Court, together with the monthly report.

Moreover, Recio alleged that since she assumed office in 1986, the original and duplicate copies of cancelled official receipts were submitted to the Accounting Division of the Supreme Court and later on to the Commission on Audit (COA), and only triplicate copies were retained by the OCC, MeTC, San Juan for record purposes. She added that O.R. No. 16226151 was not missing, but was used on August 29, 2002 for mediation fee; and O.R. No. 1637426 was used for Certification of Record Fee.

Recio also alleged that the confiscated cash bonds in the amount of Three Hundred Twenty-Four Thousand Pesos (P324,000.00) were deposited to the JDF.

However, as to the unreported fines in the amount of One Hundred Twenty-Four Thousand Six Hundred and Ninety Pesos (P124,690.00), Recio alleged that when she assumed the position of Clerk of Court of the MeTC, San Juan, Metro Manila, Branches 57 and 58 do not submit folders of disposed cases.

Recio likewise countered that she was unaware of OCA Circular No. 26-97, since the Property Division of the Supreme Court failed to provide them of any legal forms in connection with OCA Circular No. 26-97. She claimed that she came to know of said Circular only when she was provided with a copy of the Clerk of Court Manual during the Regional Judicial Career Enhancement Program. Nevertheless, she pointed out that even before the enactment of OCA Circular No. 26-97, they have started writing the amount of filing fees, summons fees and legal fees on the upper right hand corner of the complaint or petition with the use of improvised rubber stamp to indicate the filing fees.

With regards to her alleged violation of Section (4) of OCA Circular No. 22-94,[20] Recio explained that the supplies of ballpens and carbon papers they received from the Property Division of the Supreme Court were of inferior quality that it does not produce carbon reproduction. She further claimed that the function of issuing receipts for collection was not her duty and, in fact, was delegated to her subordinates.

Furthermore, Recio asserted that all withdrawals from the Savings Account in the name of the MeTC were made with the signature of the Executive/Presiding Judge and countersigned by the Clerk of Court, supported by duly issued court orders for that purpose.

Finally, as to her alleged concealment of the infractions committed by Ariel M. Salazar, she questioned how the Audit Team came up with P768,700.00 as she claimed that unless the case is terminated and the court ordered the release or withdrawal of cash bond, the tampering of official receipts made by Ariel Salazar cannot be detected. She added that while the case is pending, the official receipts remain with the court. It is only after the case is terminated and the court ordered the release of cash bonds that the original of the receipts can be compared from the duplicate copies on file with the Supreme Court, or triplicate copies on file with the OCC. Recio further alleged that when she suspected Salazar to have been tampering the records, she sought the assistance of the

Accounting Division of the Supreme Court. She even borrowed money amounting to P399,753.48 and deposited the shortages caused by Salazar to the Court.[21]

ERALYN S. CAVITE:

Respondent Cavite asserted that she did not misappropriate the amount of P12,800.00. She explained that said amount was the supersedeas bond in Civil Case No. 8481 which defendant deposited to the OCC, MeTC, San Juan after much delay due to defendant's confusion as to where to deposit the amount. Cavite alleged that said supersedeas bond was eventually deposited with the OCC, MeTC, San Juan under O.R. No. 13713921 in the amount of P13,800.00 and another P1,000.00 under O.R. No. 13713932. She, however, reserved her right to submit the photocopies of the pertinent receipts.

RUTH G. CABIGAS:

Cabigas alleged that it was never her duty to issue receipts; thus, she was prone to commit mistakes. She claimed that the discrepancies coming from O.R. No. 1733533 was merely due to confusion and exhaustion. With regard to the allegation of altering the actual dates of collection, Cavite explained that she had no intention to delay the remittance or to benefit from the collection. She claimed that the delay in the remittance was an honest mistake.

CHONA AURELIA R. RENIEDO:

In her defense, Reniedo claimed that, in several instances, Recio instructed her to issue unused receipts and ignore the actual sequence of the receipts. She added that Recio also ordered her not to write the actual date on the duplicate and triplicate copies of the receipts so that she could still use the money.

Reniedo further alleged that when the duplicate copies of the receipts were submitted to the Supreme Court, together with the monthly report of the collections for the Fiduciary Fund, she was unaware that someone had already placed the date on the duplicate and triplicate copies of the receipts wherein the date written was different from the actual date the original official receipt was used.

Reniedo explained that she was afraid to disobey Recio's orders and be accused of insubordination; hence, she was forced to obey her instructions.

In a Resolution dated February 13, 2007, the Court resolved to refer the case as well as respondents' compliances to the OCA for evaluation, report and recommendation.

In compliance, in a Memorandum dated September 13, 2007, the OCA found Recio guilty of gross neglect of duty, dishonesty and gross misconduct, and recommended that she be dismissed from the service. The OCA recommended that Recio be directed to reconstitute the amount of P3,139,166.00 representing the collections which she failed to remit to the Court. Recio was also found guilty of contempt of court for failing to return the missing funds despite repeated demands.

As regards the shortage in the Clerk of Court General Fund, Recio's accountability is reduced to P145,373.14, in view of the submission of the certifications issued by the LBP and the COA confirming the deposit of P22,488.50 to this account.

As to respondents Cavite, Cabigas and Reniedo, the OCA recommended that they be fined in the amount of Five Thousand Pesos (P5,000.00) and be sternly warned.

Meanwhile, on January 7, 2009, Maurito L. Reniedo, raising human compassion, sought the dismissal of the case against his wife, respondent Chona Reniedo, due to the latter's death on December 9, 2007.

In a Resolution dated September 7, 2010, the Court referred the Motion to Dismiss filed by Maurito Reniedo to the OCA for evaluation, report and recommendation.

On October 1, 2010, the OCA recommended that the Motion to Dismiss be granted for humanitarian consideration, considering that this is Reniedo's first offense.

RULING

No less than the Constitution mandates that "public office is a public trust." Service with loyalty, integrity and efficiency is required of all public officers and employees, who must, at all times, be accountable to the people. In a long line of cases, the Court had untiringly reminded employees involved in the administration of justice to faithfully adhere to their mandated duties and responsibilities. Whether committed by the highest judicial official or by the lowest member of the workforce, any act of impropriety can seriously erode the people's confidence in the Judiciary. Verily, the image of a court of justice is necessarily mirrored in the conduct of its personnel. It is their sacred duty to maintain the good name and standing of the court as a true temple of justice.[22]

Administrative Liability of

Nelia D.C Recio, Clerk of Court

Recio failed to present a satisfactory explanation regarding her cash shortages. She also failed to refute the accuracy of the financial audit. Thus, after evaluation of the records, including Recio's compliances, the following shortages remained unremitted:

- a.) JDF - P138,101.80;
 - b.) Clerk of Court General Fund - P 145,373.14;
 - c.) Fiduciary Fund - P2,413,002.97;[23]
 - d.) Unaccounted Fines - P124,690.00;
 - e.) Confiscated Cash Bonds - P 316,000.00
- Total: P3,139,166.91

Clearly, Recio's failure to remit these collections upon demand by the Court constitutes as prima facie evidence that she has put such missing funds to personal use.[24] Recio likewise violated Section B (4) of Circular No. 50-95[25] due to her delay in the remittance of the court collections. As found by the Audit Team, fiduciary collections were deposited several days after collection. To make up for the undeposited collections, Recio would instead deposit a big amount of money to even out the court collections as reflected in the cashbook.

Settled is the role of clerks of courts as judicial officers entrusted with the delicate function with regard to collection of legal fees. They are expected to correctly and effectively implement regulations relating to proper administration of court funds.

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 treasurer, accountant, guard and physical plant manager thereof. It is the clerks of court's duty to faithfully perform their duties and responsibilities as such "to the end that there was full compliance with function, that of being custodians of the court's funds and revenues, records, properties and premises. 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. Thus, 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.

Here, Recio'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)

(1.) 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 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.

x x x[26]

These Circulars are mandatory in nature, designed to promote full accountability for government funds and no protestation of good faith can override such mandatory nature.[27] Failure to observe these Circulars resulting to loss, shortage, destruction or impairment of court funds and properties makes Recio liable thereto. 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 Recio had subsequently deposited her other cash accountability, 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, that in the instant case, she failed to fully comply with all the Court's directives.

By failing to properly remit the cash collections constituting public funds, Recio violated the trust reposed in her as disbursement officer of the Judiciary. Her failure to explain satisfactorily the fund shortage, and to reconstitute 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 constitutes serious misconduct.

Moreover, Recio abused her position as Branch Clerk of Court and misappropriated the collections for the judiciary funds. As pointed out by the Audit Team, the documents retrieved from Recio's office appeared to be deliberately tampered.[30] Thus, the infractions, i.e., tampering of the official receipts; tampering of the cash book; failure to record and remit collections; and failure to file monthly reports, were committed not by mere inadvertence but with conscious and deliberate efforts which evince a malicious and immoral propensity.

It is also noteworthy to mention that the withdrawal slips submitted by Recio, which showed that they were duly signed by the Judge and the accountable officer, were not the ones subject of the audit findings; thus, they will not have bearing on the instant case. Likewise, most of the documents submitted relative to unremitted confiscated bonds were not subject of the audit findings.

In sum, after considering Recio's partial compliance, the unallowed withdrawals amounting to P2,288,454.75 is reduced to P2,023,550.40.

The long delay in the remittance of court's funds, as well as the unexplained shortages which remained unaccounted for, raises grave doubts regarding the trustworthiness and integrity of Recio. The 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.

Administrative Liability of
Eralyn S. Cavite, Ruth G. Cabigas,
and Chona Aurelia R. Reniedo

A cash clerk is an accountable officer entrusted with the great responsibility of collecting money belonging to the funds of the court.[] Thus, Cavite should have realized that the money she was receiving were public funds. It was incumbent upon her to be more circumspect and discerning in performing her assigned tasks.

Respondents' defense of good faith and that they were merely following the orders of Recio cannot justify their actions. As public officers, their duty was not only to perform their assigned tasks, but to prevent the commission of acts inimical to the Judiciary and to the public, in general. At the first instance, they should have reported Recio's conduct to the Executive Judge.

Those charged with the dispensation of justice, from the justices and judges to the lowliest clerks, should be circumscribed with the heavy burden of responsibility. A public servant is expected to exhibit, at all times, the highest degree of honesty and integrity, and should be made accountable to all those whom he serves. There is no place in the Judiciary for those who cannot meet the exacting standards of judicial conduct and integrity.

Thus, the Court "condemns and would never countenance any conduct, act or omission on the part of all those involved in the administration of justice which would violate the norm of public accountability and would diminish, or even just tend to diminish, the faith of the people in the Judiciary." [31]

WHEREFORE, premises considered, the Court resolves to declare:

(1) Nelia D.C. Recio, Clerk of Court, Metropolitan Trial Court, San Juan, Metro Manila, GUILTY of Gross Misconduct, Dishonesty and Gross Neglect of Duty, and is hereby ordered DISMISSED from the service with forfeiture of retirement benefits, including her accrued leave credits, with perpetual disqualification for re-employment in the government service. She is ORDERED to immediately PAY the following amounts to their

respective accounts:

- a.) JDF P138,101.80;
 - b.) Clerk of Court General Fund P 145,373.14;
 - c.) Fiduciary Fund P2,413,002.97;
 - d.) Unaccounted Fines P124,690.00;
 - e.) Confiscated Cash Bonds P 318,000.00
- Total: P3,139,166.00

(2) The Employees Leave Division, Office of Administrative Services, OCA, is DIRECTED to compute the balance of respondent Recio's earned leave credits and forward the same to the Financial Management Office, Office of the Court Administrator; and the latter is DIRECTED to process the earned leave credits of Recio, as well as other benefits she may be entitled to, and to remit the same to the Fiduciary Fund account of the MeTC, San Juan, Metro Manila.

(3) Respondents Eralyn S. Cavite and Ruth G. Cabigas GUILTY of Inefficiency and are FINED in the amount of Five Thousand Pesos (P5,000.00) each with STERN WARNING that repetition of the same or similar acts in the future will be dealt with more severely.

(4) The Legal Office, Office of the Court Administrator, is hereby DIRECTED to file the appropriate criminal charges against Nelia D.C. Recio and Ariel M. Salazar.

In view of the untimely demise of respondent Chona Aurelia R. Reniedo during the pendency of this case and the removal of Ariel M. Salazar from the service as per Resolution of the First Division, dated July 17, 2002 in A.M. No. 02-6-151-MeTC, administrative disciplinary sanction against them is no longer appropriate.

SO ORDERED.

Corona, C.J., Carpio, Carpio Morales, Velasco, Jr., Leonardo-De Castro, Brion, Peralta, Bersamin, Abad, Villarama, Jr., Perez, Mendoza and Sereno, JJ., concur.

Nachura, J., on leave.

Del Castillo, J., on official leave.

[1] Not yet final since the Clerk of Court was given time to submit supporting documents to justify withdrawals amounting to P2,288,454.75, which are unsupported by court orders.

[2] Based on the records, there were no motions for reconsiderations, yet there were no execution of all the orders.

[3] Annex A.1- A.2 and Exhibit 1.

[4] Exhibit 2

[5] Exhibit 3

[6] Exhibit 4; The Audit Team discovered that some of the original copies of the official receipts showed different amounts from the triplicate; and the amounts reflected in the triplicate copies were the ones disclosed in the monthly report;

[7] Exhibit 5; As there were recordings in the cash book which do not conform to the amounts written in the triplicate copies of the official receipts.

[8] Exhibit 6.

- [9] Former Cash Clerk and Court Sheriff, until he was dropped from the service effective October 1, 2001 due to Absence Without Official Leave (AWOL), as per Court Resolution of the First Division, dated July 17, 2002.
- [10] The original copy of the official receipt reflected a different amount as that of in the triplicate copy; the triplicate of the same official receipt declared a lower amount.
- [11] Exhibit 9.
- [12] Exhibit 10; The original copy of the official receipt reflected a different amount as that of in the triplicate copy; the triplicate of the same official receipt declared a lower amount.
- [13] Exhibit 11.
- [14] Exhibit 12.
- [15] Exhibit 13.
- [16] Exhibit 14.
- [17] Annexes "5" to "5-K," Compliance dated December 14, 2004.
- [18] Annex "5-1," Compliance dated December 14, 2004.
- [19] Annexes "6" to "6-C," Compliance dated December 14, 2004- (LBP issued a certification as to the deposit of the above-mentioned amounts).
- [20] OCA Circular No. 22-94 provides that the DUPLICATE and TRIPLICATE copies of court receipt must be carbon reproductions in all respects of whatever may have been written in the ORIGINAL.
- [21] Annexes "1" to "1-C," Compliance dated December 14, 2005.
- [22] Yu-Asensi v. Villanueva, 379 Phil. 258, 275 (2000).
- [23] Annex K; Evaluation Report dated June 25, 2007.
- [24] OCA v. Atty. Fermin M. Ofilas and Ms. Aranzazu V. Baltazar, COC and Clerk IV, RTC, San Mateo, Rizal, A.M. No. P-05-1935, April 23, 2010 (Formerly A.M. No. 04-10-599-RTC).
- [25] (4) All collections from bail bonds, rental deposits, and other fiduciary funds shall be deposited within twenty-four (24) hours by the Clerk of Court concerned, upon receipt thereof with the Land Bank of the Philippines.
- [26] Emphasis ours.
- [27] OCA v. Quintana-Malanay, A.M. No. P-04-1820, August 6, 2008, 561 SCRA 14, 34.
- [28] 323 Phil. 318 (1996).
- [29] A.M. No. P-06-2177, June 27, 2006, 493 SCRA 44.
- [30] Annexes "M-1" to "M-12" and Annexes "N-1" to "N-5."
- [31] Mendoza v. Mabutas, A.M. No. MTJ-88-142, June 17, 1993, 223 SCRA 411, 419.

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