

OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. CLERK OF COURT ERMELINA C. BERNARDINO, MUNICIPAL TRIAL COURT, CARDONA, RIZAL, CLERK OF COURT LIBERTAD SAN JUAN, MUNICIPAL CIR...

A.M. NO. P-97-1258 (FORMERLY A.M. NO. 96-10-380-RTC). January 31, 2005

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PER CURIAM:

The administrative cases against Clerks of Court Ermelina C. Bernardino,[1] Libertad San Juan[2] and Atty. Manuel I. Banting,[3] and Clerk Ma. Luisa Tuazon[4] deal with collections and remittances of court funds.

The cases stemmed from the Reports dated 09 August 1996 and 14 August 1996 of Justice Felipe B. Kalalo (Ret.), Regional Coordinator, Judiciary Planning Development and Implementation Office, Supreme Court, on the audit conducted on the courts in Rizal[5] province from 01 to 06 August 1996. In the 09 August 1996 Report, Justice Kalalo bared he discovered irregularities in the collection and remittances of the Judiciary Development Fund (JDF), including the maintenance of the corresponding cash book, committed by Clerks of Court, OIC and/or cash clerks for which he recommended that:

1. An immediate audit, examination and reconciliation of the Judiciary Development Fund (JDF) collections, deposits and remittances be conducted by Auditors of the FMBO or Accounting Division of the Supreme Court in the following courts/offices of the Clerk of Court:

- a. Office of the Clerk of Court, RTCs Binangonan, Rizal
- b. Municipal Trial Court of Cardona
- c. Municipal Circuit Trial Court of Pililia-Jala-Jala

and for said auditors to submit their respective reports, findings and recommendations.

2. That Clerk of Court Mrs. ERMELINA C. BERNARDINO of the Municipal Trial Court of Cardona, Clerk of Court Mrs. LIBERTAD SAN JUAN of the MCTC-Pililia-Jala-Jala and RTC Clerk of Court Atty. MANUEL I. BANTING of the RTCs at Binangonan and her Cash Clerk MA. LUISA TUAZON be relieved immediately of their respective duties and replaced temporarily by other competent court personnel, pending the results of the audit to be conducted.

...

4. Administrative charges be filed immediately against these court personnel involved on the basis of the irregularities enumerated in this Report and to place them under preventive suspension without pay pending the result of the respective administrative complaints.[6]

On 21 October 1996, Deputy Court Administrator Zenaida N. Elepaño, acting on the reports of Justice Kalalo, recommended that respondents Banting and Tuazon be immediately relieved of their duties as collecting and disbursing officers.[7]

In a Resolution, dated 21 January 1997, the Court en banc ordered:

1. An immediate audit, examination and reconciliation of the JDF collections, deposits and remittances be conducted by the Fiscal Audit Division, Office of the Court Administrator in the following courts:

- a. Regional Trial Court, Binangonan, Rizal
- b. Municipal Trial Court, Cardona, Rizal
- c. Municipal Trial Court of Pililia-Jala-Jala

and for said office to submit its report, findings and recommendations within 15 days;

2. Mrs. Ermelina C. Bernardino, Clerk of Court of the Municipal Trial Court of Cardona, Mrs. Libertad San Juan, Clerk of Court of the Municipal Circuit Trial Court of Pililia-Jala-Jala, Atty. Manuel I. Banting, Clerk of Court of the Regional Trial Court of Binangonan, and Ma. Luisa Tuazon, cash clerk at the Regional Trial Court of Binangonan are immediately relieved from their respective duties and temporarily replaced by other competent court personnel to be recommended by the Court Administrator pending the results of the audit to be conducted by the FMBO; . . . [8]

On 18 March 1997, Maria Clara L. Guzman and Leandro L. Villanueva of the Fiscal Audit Division of the Office of the Court Administrator (OCA) submitted a Memorandum for then Chief Justice Andres R. Narvasa on the audit they conducted on the JDF, as well as the General Fund and Fiduciary Fund, of the Municipal Trial Court (MTC), Cardona, Rizal, and Municipal Circuit Trial Court (MCTC), Pililia-Jala-Jala, Rizal. It reads:

MUNICIPAL TRIAL COURT, CARDONA, RIZAL

The Clerk of Court is Mrs. Ermelina C. Bernardino. She assumed office as MTC Clerk of Court I on June 9, 1983. The cut[-] off date of our audit was October, 1996.

Based on the JPDIO report of Justice Felipe B. Kalalo dated August 9, 1996, the last JDF remittance was made on January 15, 1995 in the amount [of] P800.00 representing collections for the month of December, 1994. Our audit showed that the amount of P800.00 actually represents collections for the months of November, 1994 (P237.50) and December, 1994 (P562.50) and was deposited on January 15, 1995 to the Land Bank of the Philippines by a deposit slip under the common JDF Savings Account No. 0591-0116-34. JDF collections for January, 1995 to July, 1996, a period of nineteen months, in the total amount of P36,441.50 was remitted to the Supreme Court Cashier's Division under OR No. 6279551 on September 30, 1996. The amount of P40.00 and P600.00 representing JDF collections for the months of September, 1996 and October, 1996 were deposited with the LBP by way of deposit slips on October 10, 1996 and November 6, 1996.

Collections for General Fund prior to January, 1996 was being collected by the Municipal government pursuant to Section 93 of the Judiciary Act of 1948. The amount of P3,281.00 representing collections for the period January, 1996 to August, 1996 was remitted to the Supreme Court Cashier's Division under OR No. 6278901 on September 30, 1996. Collections for the months of September (P400.00) and October, 1996 (P2,470.00) were likewise remitted to the SC Cashier's Division on October 9, 1996 and under OR No. 6278939 and OR No. 6992545 dated November 7, 1996.

Fiduciary Fund collections started on July, 1994 in accordance with Circular No. 32-93 issued by the Office of the Court Administrator on July 9, 1993. The balance of Fiduciary Fund as of October, 1996 in the amount of P79,700.00 was verified to be deposited with the Land Bank of the Philippines, Binangonan, Rizal Branch in the name of the MTC, Cardona under Savings Account No. 2391-001-24.

MUNICIPAL CIRCUIT TRIAL COURT, PILILIA-JALA-JALA, RIZAL

The Clerk of Court is Mrs. Libertad San Juan. She was appointed as Clerk of Court II on March 1, 1995. The cash accountabilities of Ms. Erna Casas who was the Officer-in-charge for the period September 1, 1993 to February, 1995 was likewise included in the audit. The audit period covered was from September, 1993 to October, 1996.

The latest JDF remittance made in March, 1995 as stated in the JPDIO report in the amount of P4,937.00 represents collections for February, 1995. Collections for the period March, 1995 to August, 1996, a period of 18 months in the total amount of P39,519.50 were remitted to the Land Bank of the Philippines under the JDF common Savings Acct. No. 0591-0116-34 on September 16, 1996. JDF collections for the months of September, 1996 (P200.00) and October, 1996 (P330.00) were deposited to the LBP on October 2, 1996 and November 15, 1996 [,] respectively.

Collections for the general fund for the period September, 1993 to September, 1996 were erroneously incorporated with the collections for the JDF. This explains the large collections reflected in the JDF which is unusual for a municipal circuit trial court. The practice was stopped on September, 1996. General Fund collection for the month of October, 1996 in the amount of P23,965.00 representing interests on Fiduciary Fund deposits was deposited with the Land Bank of the Philippines on October 16, 1996.

The balance of the Fiduciary Fund collections covering the period October, 1993 to October, 1996 in the total amount of P280,645.00 was found to be deposited with the Land Bank of the Philippines, Tanay Branch in the name of MCTC, Jala-Jala-Pililia, Rizal under Savings Account No. 1141-0020-11 with Judge Santos, MTC Morong, acting as judge in Jala-Jala, and Mrs. San Juan as signatories.

From the foregoing, it is concluded that Mrs. Bernardino, Clerk of Court, MTC, Cardona, Rizal and Mrs. San Juan, Clerk of Court, MCTC, Pililia-Jala-Jala, Rizal failed to observe the circulars issued by the Supreme Court and the Office of the Court Administrator in connection with their duties and responsibilities as Accountable Officers.[9]

Their Memorandum[10] containing the partial audit covering the JDF, General Fund, Sheriff's General Fund and Fiduciary Fund of the Regional Trial Court (RTC), Binangonan, Rizal, was submitted on 22 August 1997. It reads:

. . . The actual collection of fees and the recording of transactions were being performed by Mrs. Ma. Luisa Tuazon Ira, Clerk III, in the Office of the Clerk of Court of that Court. In view of the unavailability of required documents which were not presented to date, and the proximity of the submission of our audit report, stated hereunder is our partial findings. Amount of shortages maybe reduced upon presentation of vital records like validated deposit slips/official receipts.

A. JUDICIARY DEVELOPMENT FUND

Audit period covers February, 1985 to December, 1996, or a period of eleven years and ten months. For nine years and nine months or up to October, 1994, all collections were remitted and accounted for. The depository bank up to March, 1994 was the PNB, Ortigas Branch. For the period April, 1994 to October, 1994, it was the PNB, Cainta Branch. Effective January, 1996, the depository bank was the Land Bank of the Philippines. The cash books showed no collections nor remittances for the months of November and December, 1994. Beginning January, 1995 to December, 1996, the remittances became irregular resulting to an under remittance of P106,311.68. Any shortage that may be incurred for the months of November and December, 1994 cannot be determined in the absence of collections and deposits entries in the cashbooks. No reports were neither submitted to the Accounting Division of the Supreme Court for recording.

B. FIDUCIARY FUND

Audit period for this Fund covers February, 1984 to December, 1995 only. While the cut-off date should have been December, 1996 like the other funds, no office file records for collections, deposits and withdrawals were presented for the whole year of 1996. The audit was based on file copies of monthly reports because no cashbooks were maintained. Monthly reports for submission to Accounting Division were prepared based on the duplicate copies of official receipts instead of entries from the cashbooks. Based on available documents, the balance of Fiduciary Fund as of December, 1995 should be P990,451.80. However, considering that no

cashbooks were maintained where the running balance of the fiduciary fund is reflected at the beginning and ending of each monthly transactions, the said balance of P990,451.80 has nothing to be compared with. Likewise no passbook was given us where all the deposits and withdrawals are shown and is one of the basis for determining the balance of deposits as of a certain date.

C. CLERK OF COURT GENERAL AND

D. SHERIFF'S GENERAL FUND

Collections for these two funds started January, 1984. The audit examination covered twelve years or up to December, 1996. Remittances of collections up to December, 1993 were found to be in order. Irregular remittances were committed beginning the years 1994, 1995 and 1996. Tentative unremitted collection for Clerk of Court General Fund is P99,314.93, while that of the Sheriff's General Fund is P46,038.97. Subject amounts may likewise be adjusted upon presentation of receipts and other proofs of remittances or payments.

Accordingly, Atty. Banting, Clerk of Court, RTC Binangonan, Rizal should be made to explain and account for his shortages as follows:

1. Judiciary Development Fund

P 106,311.68

2. Fiduciary Fund

990,451.80

3. Clerk of Court, General Fund

99,314.93

4. Sheriff's General Fund

46,038.97

TOTAL

P1,242,117.38

In a Memorandum dated 26 September 1997, Deputy Court Administrator Zenaida N. Elepaño recommended that the report of Justice Felipe B. Kalalo dated 09 August 1996, and the reports of Maria Clara L. Guzman and Leandro L. Villanueva dated 20 February 1996[11] and 08 April 1997 regarding the audits they conducted on the MTC, Cardona, Rizal, MCTC, Pililia-Jala-Jala, Rizal, and RTC, Binangonan, Rizal, be considered the administrative complaints against Ermelina C. Bernardino, Libertad San Juan, Atty. Manuel I. Banting and Ma. Luisa Tuazon, and that they be required to submit their comments thereon within ten (10) days from receipt of the order.[12]

Respondents San Juan and Bernardino filed their separate Requests/Motions to Lift Preventive Suspension[13] dated 02 June 1997 which the Court noted on 22 July 1997.[14]

The Audit Reports were contained in the Court's resolution dated 18 November 1997. The Court adopted the findings of the OCA and ordered that:

(1) the Audit Report dated February 20, 1997 of the Fiscal Audit Division with respect to the MTC, Cardona, Rizal and the MCTC, Pililia-Jala-Jala, Rizal and the RTC, Binangonan Rizal, . . . be noted;

(2) the Reports dated August 9, 1996 and August 14, 1996 of Justice Felipe B. Kalalo and the Audit Report

dated February 20, 1997 and April 8, 1997 of the Fiscal Audit Division, Office of the Court Administrator shall be treated as administrative complaints against Mrs. Ermelina C. Bernardino, Clerk of Court, MTC, Cardona, Rizal, Mrs. Libertad San Juan, Clerk of Court, MCTC, Pililia-Jala-Jala, Rizal, Atty. Manuel I. Banting, Clerk of Court, RTC, Binangonan, Rizal, and Ma. Luisa Tuazon, clerk, RTC, Binangonan, Rizal for which reason all said respondents are required to submit their comments thereon within ten days from receipt of this order; . . . [15]

On 12 December 1997, respondent Banting[16] filed his Comment while respondents San Juan[17] and Bernardino[18] filed their respective Comments on 16 December 1997.

Respondent Bernardino admitted having failed to report or to remit her JDF collections for January 1995 to July 1996. She explained it was neither her intention not to remit nor to keep the collections to herself. Non-remittance, she said, was due to heavy workload and the demand of her position to sometimes act as stenographer. She added that although she had been found by the Audit Team to have failed to observe circulars issued by the Supreme Court and the Court Administrator, her remitting and reporting directly to the Supreme Court were done in all honesty and good faith, and that her collections were all accounted for. She had no intention to commit the error attributed to her. She begs the indulgence of the Supreme Court for her error and prays she be exonerated therefrom. She invokes her tenure in the Judiciary beginning from 1965 as stenographer, Clerk of Court I and eventually as Clerk of Court II in 1989.

In her Comment dated 05 December 1997, respondent San Juan maintained that the non-remittance of JDF collections happened without malice, but in good faith. She said she was unfamiliar with the procedure of remitting JDF collections she being newly promoted to the position of Clerk of Court, and that the records of the MCTC Pililia-Jala-Jala, including the collections of the JDF and Fiduciary Fund, were not in order. The delay in her remittances, as admitted, was due to her honest belief that she need not worry as long as she keeps the collections intact in the court's vault. She begs for exoneration and vows not to commit the same infractions again.

Atty. Banting prays that he be not made accountable for the amounts in issue because he is not the one responsible for the irregularities committed. He insists it was Cash Clerk Ma. Luisa Tuazon who is responsible. He said the latter acted in total stealth and deception in committing the irregularities.

On 30 June 1998, the Court resolved to require respondent Tuazon to show cause why she should not be disciplinarily dealt with for failure to file her comment, and to file her comment within ten (10) days from notice hereof.[19]

In a letter dated 18 August 1998, Julieta R. Salamat, Officer-In-Charge, Office of the Clerk of Court, RTC, Fourth Judicial Region, Binangonan, Rizal, informed the Court that respondent Ma. Luisa Tuazon is presently in the United States of America per information of Miss Nenita Tuazon.[20]

On 17 November 1998, the Court required the Office of the Clerk of Court, RTC, Binangonan, Rizal, to ascertain the complete and present address of respondent Tuazon, and to submit the same within ten (10) days from notice.[21]

In a letter dated 24 December 1998, Julieta R. Salamat informed the Court that, despite serious earnest efforts, the complete and present address of respondent Tuazon cannot be determined.[22]

On 02 July 1999, respondents Bernardino and San Juan filed their respective motions to lift preventive suspension without pay, and for early resolution.[23]

On 13 March 2000, Court Administrator Alfredo L. Benipayo, together with Thelma C. Bahia and Myrna I.

Honor, both of the Court Management Office, filed a Memorandum dated 08 February 2000 for Chief Justice Hilario G. Davide, Jr., regarding the audit examination and reconciliation conducted on the books of account of accountable officers of MCTC, Pililia-Jala-Jala, Rizal, for the period September 1996 to 30 September 1999. It reads in part:[24]

1. Libertad San Juan's Accountability:

- Judiciary Development Fund and Clerk of Court General Fund

An audit examination of these funds for the period September 1996 to January 1997 shows them to be in order. Collections were deposited/remitted to their respective account in the authorized depository bank.

- Clerk of Court Fiduciary Fund

It seems that Ms. San Juan was not alarmed with the result of the first audit conducted in August 1996 on her Fiduciary Fund account. Our examination of the cashbook and other pertinent records for the period September 1996 to January 1997 and after the suspension of Ms. San Juan disclosed the following irregularities:

1.) There was an unauthorized opening of new bank account in the Ventures Rural Bank (now AMA Rural Bank) of Mandaluyong, Inc. on September 25, 1996 in the name of MCTC, Pililia, Rizal with Ms. San Juan as the sole signatory of the said account. (Bank passbook and Cert. attached as Annex C)

2.) Juggling of collections using two bank accounts.

3.) There were unauthorized withdrawals of deposits, no proof of court order.

4.) There were encashment of personal checks.

All the above-mentioned irregularities are violations of Circular 50-95 issued by the Office of the Court Administrator.

Moreover, Ms. San Juan did not turn-over all the accountable documents upon her suspension either to Judge R. Santos, Judge designate of MCTC, Pililia, Rizal or Mr. Casas, designated Officer-in-Charge of the same court.

Bank records showed that Ms. San Juan juggled the collections by making deposits and unauthorized withdrawals between the existing Land Bank account and the newly opened Ventures Rural Bank account. From September 1996 to January 1997, collections for this period were deposited in the Ventures Rural Bank while withdrawals were reflected/withdrawn in the Land Bank account. It was also found out that Ms. San Juan was the co-signatory of Judge Remedido Santos[25] in the withdrawal slip from February 1997 to February 1998 when in fact Ms. San Juan should no longer be the collecting officer because of her preventive suspension. It should have been Mr. Casas the designated Officer-in-Charge.

Ms. San Juan was able to transact two unauthorized withdrawals: 1.) she withdrew P100,000.00 under LBP account on January 10, 1997. The withdrawal slip bears the signature of Judge Santos as co-signatory. Said amount (P100,000.00) was transferred/deposited under the Ventures Rural Bank account on the same date. On September 1, 1998 [twenty (20) months after her suspension] she withdrew again the amount of P219,802.00 from the Ventures Rural Bank. Both withdrawals do not appear to have been properly authorized by the Court.

Anticipating financial audit when the judicial audit team conducted an inventory of cases in MCTC, Pililia, Rizal, Ms. San Juan even got a copy of fictitious passbook (copy attached as Annex D) from a close friend in the Ventures Rural Bank wherein entries were altered and the unauthorized withdrawals were not reflected. This fictitious passbook was likewise submitted by Mr. Casas when he submitted all the requirements for audit.

On September 29, 1998, Ms. San Juan deposited the amount of P30,000 by cash and P182,802.00 by check

deposit but unfortunately the check she deposited was returned by the bank on October 2, 1998 for lack of funds. It was only after a year when she made a full restitution of the remaining balance of P219,802.00. She made a cash deposit on September 23, 1999 amounting to P184,439.14 and P271.50 on September 27, 1999. From September 25, 1996 to September 27, 1999, entries in the VRB passbook disclosed several unauthorized check deposits and unidentified withdrawals.

...

From the foregoing, it is respectfully recommended that:

1.) This report be incorporated with A.M. No. P-97-1258 and Ms. Libertad San Juan be DISMISSED from the service with forfeiture of all retirement benefits and with prejudice to reappointment to any position in the government for misappropriating public funds for her own personal benefit.

On 11 April 2000, the Court noted the Memorandum dated 08 February 2000 and incorporated the same with the case. It required respondent San Juan to manifest in writing if she is willing to submit her case for resolution based on the pleadings filed.[26]

On 21 June 2000, the OCA received respondent San Juan's Supplemental Comment.[27]

In her Supplemental Comment, respondent San Juan said, despite her suspension, she made withdrawals in order to return cash bonds of litigants whose cases have been terminated. Since the Supreme Court has not yet designated her replacement, she was constrained to make said withdrawals in order to pacify these people. She likewise admitted the irregularities and impropriety of transferring funds from Land Bank of the Philippines (LBP) to Ventures Bank saying she made the same to "secure loans which everyone in court availed of." She added it was her first time to be implicated in this kind of offense.

On 22 August 2000, Court Administrator Benipayo submitted to Chief Justice Hilario G. Davide, Jr., a Memorandum on the Supplemental Comment of respondent San Juan where it was recommended that respondent San Juan be dismissed from the service.[28]

In a Memorandum[29] for Chief Justice Davide dated 19 December 2001, Court Administrator Presbitero J. Velasco, Jr., submitted his findings relative to the charges filed against respondents Bernardino, Banting and Tuazon. It reads:

Respondent Bernardino explains that right from the start when courts were authorized to collect JDF fees, she has been reporting and remitting their collections, either by mail or by sending postal money order. However, since there were delays in their receipt of the return cards accompanying the reports and remittances sent by them, she deemed it proper to submit her reports and remit her collections personally to the Supreme Court as there was no PNB Branch in their locality. Moreover, she admits that when Justice Kalalo conducted his audit, she has not reported nor remitted the JDF collections for the period January, 1995 to July, 1996. Respondent asserts that it was not her intention "not to report nor remit and keep to herself her collections but it was due to her work load" and that "the demands of her position became so enormous" that she ended up failing to submit the reports and remit her collections.

Respondent expresses her gratitude to Justice Kalalo for conducting the audit because according to her, were it not for the said audit, she would not have realized that she has been "complacent and sitting" on her job as an accountable officer for so long.

Respondent stresses that while it is true that the audit team found them to have essentially failed to have observed the circulars issued by the Court relative to her duties and responsibilities as an accountable officer when she remitted directly to the Supreme Court, she did the same in all honesty and good faith. In addition, she claims that her collection (sic) were all accounted for. Finally, respondent implores that she be exonerated

of the charges against her.

In his comment dated 11 December 1997, respondent Atty. Manuel I. Banting declares that as Clerk of Court of RTC, Binangonan, Rizal, he has remitted all their collections while complying with Supreme Court regulations and circulars until 1995. He discloses that it was only in the years 1995 and 1996 when irregularities in the reports with the corresponding collection remittances occurred. Respondent Banting attributes several reasons therefor. According to him, during these periods several incidents took place which affected his performance as well as of Cash Clerk Maria Luisa Tuazon who is also his co-respondent in the instant case.

He narrates that in 1994, they thought all the while that respondent Tuazon, a law graduate was preparing to take the Bar examination, for which reason she was irregularly reporting to office. However, instead of taking the Bar respondent Tuazon got married and bore two children, a girl delivered in 1994 and a boy, in 1996. In addition, in the latter part of 1994, RTC Binangonan transferred to its new Hall of Justice. As a consequence thereof, office files and records were hurriedly transferred to the new building. Respondent Banting admits that many of their files were “either dislocated (sic), rendered missing or completely lost.” Moreover, he discloses that he was under suspension for a period of ninety (90) days from 5 October 1994 to 5 January 1995, without an officer-in-charge being designated to take over his place. Thus, when he reported back in January 1995 he learned that the collections for November to December 1994 have been converted into pay checks when employees encashed their salaries with Cash Clerk Maria Luisa Tuazon.

Respondent Banting asserts that he repeatedly demanded from respondent Tuazon the remaining funds of the court in her possession but the latter denied the existence of any such money. He (Banting) alleges that through stealth and malicious maneuvering, respondent Tuazon was able to conceal court funds in her possession. In fact, Tuazon has a passbook under her name where she deposits the court’s collection.

Respondent Banting stresses that he had exercised due care and diligence when he designated Gemma Abasolo as a replacement for Tuazon on July 9, 1994. However, he explains that he could not be faulted as he could not act on matters he has no knowledge of. Further, he claims that essential records pertaining to court collections were treacherously kept by Tuazon. He accuses Tuazon of being blatantly insensible by presenting to the Supreme Court auditor a passbook with fiduciary funds deposited under her name. In addition, he raises the possibility that Tuazon, after destroying documents which might incriminate her and her friends, had left the country.

Likewise, respondent Banting avers that Tuazon admitted to having invested money using court funds and in an attempt to settle her accountabilities, she offered real properties of her brother to be mortgaged in order to raise money.

Respondent Banting acknowledges that the difference between the amount collected and those that were remitted may not be so large had the reports been completed by Tuazon.

In closing, respondent Banting stresses that he did not participate in the irregular acts complained of. He maintains that said acts were perpetuated by Cash Clerk Tuazon. Thus, he prays that his indefinite suspension be lifted, and that he be reinstated into office with backwages.

Respondent Ma. Luisa Tuazon never submitted her comment inspite of a show-cause resolution of this Court dated 30 June 1998. Incidentally, the Court by a resolution dated 17 November 1998 required the Office of the Clerk of Court, RTC, Binangonan to ascertain the complete and present address of respondent Tuazon and submit the same to the Court.

We first discuss the liability of respondent Bernardino.

In her comment, Respondent Bernardino admitted that for over a year and a half she failed to submit the report and remit the corresponding collection for JDF. She attributes her failure to do this important duty to being

enormously loaded with work by acting as a stenographer aside from being a clerk of court. She relates that in the past years they have consistently submitted JDF monthly reports as well as regularly remitted JDF collections. It was only when there were delays in their receipt of the return cards of their reports that she deemed it wise to personally file with the Supreme Court the reports. Moreover, she candidly admits being “complacent and sitting” on her job as an accountable officer for so long. And although she likewise admits to have “essentially failed” in observing the governing circulars relative to JDF collections, she claims that she did so in all honesty and good faith.

Clearly, respondent Bernardino conveniently forgot that as a Clerk of Court, she is an important officer of the judiciary. It is incumbent upon her to see to it that there is an orderly and efficient management of her office, including the submission of reports pertaining to JDF collections and the remittance of said collections. Moreover, she had been remiss for failing to comply with Supreme Court circulars particularly Administrative Circular No. 3-90 in relation to Circular 13-92 dated 1 March 1992 and Circular No. 8-A-93 dated 12 April 1993 relative to the Judiciary Development Fund. As a Clerk of Court, she is the overall custodian of court records. Her admitted failure to file reports and remit collections for over a year and a half raises the presumption that she misused the court’s fund for her personal gain. The only defense she raised is that she was enormously loaded with work, in her very words, “natabunan ng trabaho.” This defense will not exonerate her from the charges of grave misconduct and act prejudicial to the best interest of the service. The defense raised in fact underscored the truth that respondent was unable to efficiently and effectively meet the demands of her office.

As this Court has repeatedly said, the conduct and behavior of everyone connected with an office charged with the dispensation of justice, from the presiding judge to the lowliest clerk, should be circumscribed with the heavy burden of responsibility (Callejo, Jr. vs. Garcia, 206 SCRA 491). It cannot be denied that as Clerk of Court, respondent’s administrative functions are just as vital to the prompt and proper administration of justice. Thus, we cannot write off the fact that respondent Bernardino had been remiss in her duties for failing to remit JDF collections for over a year and a half. As an accountable officer she cannot profess ignorance of Supreme Court circulars relative to JDF collections. Clearly, the actuation of respondent warrants the stiff penalty of dismissal from the service. As ruled by this Court, misconduct in office warranting removal must have a direct relation to and be connected with the performance of official duties [Betguen vs. Masangcay, 283 SCRA 475]

We now discuss the liability of respondent Banting.

As for respondent Banting, his lengthy ratiocinations, such as the incidents concerning the person of respondent Tuazon which, according to him was the reason why their court collections and reports were not submitted; that RTC Binangonan transferred to a new Hall of Justice; that he designated a new OIC in place of Tuazon; that he had been preventively suspended for three months, thus, he was not aware of the goings-on in their office; that prior to 1995 and 1996 no such irregularities in the court collections took place; and his attestation that he never participated in the irregular acts of Tuazon, all taken together just bring to fore the fact that as a Clerk of Court, an accountable officer, he miserably failed to live up to his bounden duty.

As this Court has ruled, the Clerk of Court has general supervision over all personnel of his court including its cashier and disbursement officer and is guilty of neglect of duty when he fails to exercise due diligence in the supervision of subordinate employees, such as the collecting officer, in the instant case, respondent Tuazon, [In re: Priscilla Hernandez of RTC, Tangub City, Misamis Occidental, 239 SCRA 350]

With respect to respondent Tuazon, this Office would like to inform this Court that in a letter dated 18 August 1998 of Julieta R. Salamat, Officer-in-Charge of RTC, Binangonan, Rizal, she related that Ma. Luisa Tuazon is in the United States. Thus, Tuazon could comply with the resolution of this court dated 18 November 1997 requiring her to comment. Again, in a letter dated 24 December 1998, OIC Salamat stated that notwithstanding earnest efforts exerted by them, their Office was not able and could not determine the true and actual

whereabouts of respondent Ma. Luisa Tuazon. Information from Tuazon's immediate family members are inconclusive as she has allegedly not communicated with them.

In view of the fact that respondent Tuazon failed to comply with the resolution of this Court dated 18 November 1997 requiring her to comment as well as to answer the show cause resolution issued by this Court on 30 June 1998, the undersigned is of the opinion that the requirements of substantial due process have been satisfactorily met. Moreover, as this Court has ruled, silence is admission if there was chance to deny, especially if it constitutes one of the principal charges against her (PEREZ vs. SULLER, A.M.-MTJ-94-936, Nov. 6, 1995). Besides, assuming without admitting that she (Tuazon) did take flight and left the country, we can conclude that this is a clear indication of guilt.

Time and again, this Court has consistently and unceasingly reminded everyone that all persons working in the judiciary are tasked with a heavy burden of responsibility. Their conduct must at all times be characterized by propriety and decorum, and above all beyond suspicion. As such they must be the epitome of integrity, competence, probity and honesty. Respondents Bernardino, Banting and Tuazon, failed and refused to appreciate the wisdom of this reminder. Thus, this Office is constrained to recommend their dismissal from the service.

...

WHEREFORE, in view of the foregoing the undersigned respectfully recommends that respondents Mrs. Ermelina C. Bernardino, Clerk of Court of the MTC of Cardona, Rizal; Atty. Manuel I. Banting, Clerk of Court of the RTC of Binangonan, Rizal; and Maria Luisa Tuazon, Cash Clerk, RTC, Binangonan, Rizal, be DISMISSED from the service for gross neglect of duty and grave misconduct prejudicial to the best interests of the service, with the forfeiture of all retirement benefits and with prejudice to re-employment in any branch of the government, including government-owned and controlled corporation.

After reviewing the reports of the Audit Teams, the Court adopts the findings of the OCA and agrees in its recommendations.

I. Administrative Liability of Ermelina C. Bernardino, Clerk of Court, MTC, Cardona, Rizal.

From the audit^[30] conducted by Maria Clara L. Guzman and Leandro L. Villanueva of the Fiscal Audit Division of the OCA, it is apparent that respondent failed to remit on time her collections for the JDF and General Fund. Her collections for the JDF for the periods January 1995 to July 1996 were remitted to the Supreme Court Cashier only on 30 September 1996, while her collections for the General Fund for the period January 1996 to August 1996 were remitted on 30 September 1996.

The delay in remitting her collections is a clear violation of Supreme Court Circulars No. 5-93^[31] and No. 32-93.^[32]

Supreme Court Circular No. 5-93 designates the LBP to be the depository bank of the JDF. It mandates that daily collections for the fund shall be deposited every day with the local or nearest LBP Branch, or if depositing daily is not possible, deposits shall be every second and third Fridays and at the end of every month, provided, however, that whenever collections for the Fund reach P500, the same shall be deposited immediately even before the days indicated. When there is no LBP branch at the station of the judge concerned, the collections shall be sent by postal money order payable to the Chief Accountant of the Supreme Court, at the latest before 3:00 P.M. of the particular week. A separate "Monthly Report of Collections" shall be regularly prepared for the JDF, which shall be submitted to the Chief Accountant of the Supreme Court within ten (10) days after the end of every month, together with the duplicate of the official receipts issued during such month covered and validated copy of the Deposit Slips.

Supreme Court Circular No. 32-93 provides the guidelines for the collection of legal fees and submission of monthly reports of collections. It requires all Clerks of Court/Accountable Officers to submit to the Supreme Court monthly report of collections for all funds not later than the 10th day of each succeeding month.

Respondent Bernardino admits her delinquency in remitting her collections. She, however, explains that it was not her intention to keep the same, and that her failure to remit on time was due to heavy workload.

We find this explanation to be unsatisfactory.

It is the duty of clerks of court to perform their responsibilities faithfully, so that they can fully comply with 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.[33] In her case, she failed to remit her JDF and General Fund collections for eighteen (18) months and eight (8) months, respectively. The length of time she failed to remit her collections is too long a time to be ignored. The continuous violation of the circulars issued by this Court only shows that respondent was grossly negligent in the performance of her official duties.

Respondent Bernardino further explained that her remittances and reporting to the Supreme Court were all done in all honesty and good faith. This explanation will not suffice. Safekeeping of funds and collections is essential to an orderly administration of justice and no protestation of good faith can override the mandatory nature of the circulars designed to promote full accountability for government funds.[34]

From the audit report, collections for the JDF and the General Fund were remitted, although belatedly. The fact that all the funds were eventually accounted for will not free respondent from punishment. Restitution of the whole amount cannot erase administrative liability.[35]

A failure to timely turn over cash deposited with them constitutes, not just gross negligence in the performance of their duty, but gross dishonesty, if not malversation.[36] The act of misappropriating judiciary funds constitutes dishonesty and grave misconduct which are grave offenses punished by dismissal.[37]

Gross Neglect of Duty, Dishonesty and Grave Misconduct are classified as grave offenses under Section 22(a), (b) and (c) of Rule XIV of the Omnibus Rules Implementing Book V of Executive Order No. 292[38] and Other Pertinent Civil Service Laws. The penalty for each of these offenses is dismissal even for the first offense.

II. Administrative Liability of Libertad San Juan, Clerk of Court, Municipal Circuit Trial Court, Pililia-Jala-Jala, Rizal.

The Audit Team conducted an audit on respondent San Juan's collections on the JDF, General and Fiduciary Funds. The audit period was September 1993 to October 1996. The irregularities discovered involved the remittances involving the JDF and erroneous deposits of collections of the General Fund. Her JDF collections for March 1995 to August 1996 (eighteen months) were deposited only on 16 September 1996, while collections of the General Fund were wrongly incorporated with JDF Funds.

Respondent San Juan admitted her failure to remit her JDF collections promptly and said that same was done in good faith and without malice. She justifies the same on the ground that she was unfamiliar with the procedure of remitting her collections, she being newly promoted to her post, and that she believed she need not worry as long as her collections were kept in the court's vault.

Her non-remittance of her JDF collections for eighteen months and the erroneous incorporation of the General Fund with the JDF are clear violations of Supreme Court Circular No. 5-93.

Again, we state that good faith and lack of malice are not excuses for failure to comply with the mandatory

provisions of circulars regarding the remittances of court funds.

Unfamiliarity with procedures because he is new to the job will likewise not exempt respondent from liability. As a Clerk of Court, she is expected to keep abreast of all applicable laws, jurisprudence and administrative circulars pertinent to her office.[39] Being new to her job, she should have been more diligent in the performance of her duties. This, she failed to do.

Respondent's contention that she need not worry as long as she had her collections safely in the court's vault is untenable. As held by this Court in *Office of the Court Administrator v. Galo*,[40] as custodian of court funds and revenues, Clerks of Court have always been reminded of their duty to immediately deposit the various funds received by them to the authorized government depositories for they are not supposed to keep funds in their custody. She failed to heed this reminder when she did not remit her collections on time.

Thereafter, another audit[41] was conducted covering the period September 1996 to September 1999. The audit team of the Court Management Office, OCA, unearthed several more irregularities regarding the Fiduciary Fund, such as: (1) Unauthorized opening of a new bank account in Venture's Rural Bank on 25 September 1996; (2) Juggling of collections using two bank accounts; and (3) Encashment of personal checks.

The Court Fiduciary Fund is governed by Supreme Court Circular No. 50-95.[42] It mandates that all collections from bailbonds, rental deposits, and other fiduciary collections shall be deposited within twenty-four (24) hours by the Clerk of Court concerned, upon receipt thereof, with the LBP. It requires that only one depository bank shall be maintained. In localities where there are no branches of the LBP, fiduciary collections shall be deposited by the Clerk of Court with the Provincial, City or Municipal Treasurer. Within two weeks after the end of each quarter, all Clerks of Court are hereby required to submit to the Chief Accountant of the Supreme Court, copy furnished the OCA, a quarterly report indicating the outstanding balance maintained with the depository bank or local treasurer, and the date, nature and amount of all deposits and withdrawals made within such period.

The aforementioned irregularities are in direct contravention of Supreme Court Circular No. 50-95. The opening of an account at Venture's Bank and the depositing therein of funds withdrawn from the LBP account violates the provision that only one depository bank shall be maintained. What is worse is the fact that these irregularities were committed despite respondent San Juan being under preventive suspension. We agree in what the Court Administrator said:

. . . The preventive suspension imposed on her and the administrative investigation being conducted against her should have taught her a lesson, and should have been enough reason for her to absolutely refrain from doing any irregularity in the performance of her duty. However, this Office discovered other anomalous transactions committed by Ms. San Juan when she was supposed to be serving her preventive suspension. This act of Ms. San Juan is not only contemptuous (for defying direct orders from the High Court) but also an indication of the propensity of Ms. San Juan to misappropriate and malverse government funds at all cost. The non-designation of OIC to take her place, the urging of her officemates and her seeming concern to party litigants can never be a valid ground to take it upon herself to lift the preventive suspension imposed on her by the High Court. Neither will it entitle her to effect the withdrawals of cashbonds, even if it contains the signature of the presiding judge.

Then, too, the deposit of the judiciary fund at Ventures Bank instead of at the Land Bank, further aggravates her liability. She even admitted that the deposit in Ventures Bank was intended for security of her loan and loans of other court personnel. This is a clear case of misappropriation. Replenishment of the amount is not a defense in malversation.

It is too late for Ms. San Juan to invoke the compassion and understanding of this Court. The circumstances that transpired indicates (sic) that Ms. San Juan was not fazed with the result of the first audit conducted in

August 1996 on her Fiduciary Fund Account. Not even the suspension order and pending administrative investigation relative to the said August 1996 audit deterred her from doing the same illegal acts. . . .[43]

For the delay in the remittance of her cash collections in violation of Supreme Court Circulars No. 5-93 and No. 50-95, and for her utter disregard of the authority of this Court during the time of her preventive suspension, respondent San Juan is found guilty of Gross Neglect of Duty, Dishonesty and Grave Misconduct which are all punishable, even for the first offense, by dismissal.

III. Administrative Liability of Atty. Manuel I. Banting, Clerk of Court, RTC, Binangonan, Rizal.

The audit[44] conducted on the Office of the Clerk of Court of RTC, Binangonan, Rizal, reveals that respondent Banting incurred a shortage totaling P1,242,117.38 broken down as follows: Judiciary Development Fund - P106,311.68; Fiduciary Fund -P990,451.80; Clerk of Court, General Fund - P99,314.93; and Sheriff's General Fund - P46,038.97.

Accountability for the shortage is being passed by respondent Banting to co-respondent Ma. Luisa Tuazon, the clerk who collected the fees and recorded the transactions in the Office of the Clerk of Court. He blames all the irregularities to Tuazon who, he claimed, acted in total stealth and deception. He asserts he exercised due care and diligence in the performance of his duties when he designated Gemma Abasolo as replacement for Tuazon on 01 July 1994.

We find respondent Banting's explanation of stealth and deception on the part of Tuazon unsatisfactory. As Clerk of Court, he has general supervision over all personnel of his court and was its cashier and disbursement officer (Section A[1] and Section B, Chapter VII, Manual for Clerks of Court). As cashier and disbursement officer, it was his duty to collect and receive, by himself or through a duly appointed cashier, all monies in payment of all legal fees, as well as to receive deposits, fines and dues.[45] It devolves upon him to personally attend to the collection of the fees, the safekeeping of the money collected, the making of the proper entries thereof in the corresponding book of accounts, and the deposit of the same in the offices concerned. The collection of legal fees, by its nature, is a delicate function of clerks of court as judicial officers entrusted with the correct and effective implementation of the regulations thereon.[46] He failed to properly supervise a subordinate. Though it appears that Ms. Tuazon was the one in charge of collecting the fees and recording the transactions, it behooves respondent Banting to ensure Ms. Tuazon was performing her duties and responsibilities to the end that there is full compliance with circulars on deposits and collections.[47] This, he failed to do.

We also find untenable Banting's claim that he exercised due care and diligence when he designated Gemma Abasolo as replacement for Ms. Tuazon on 01 July 1994. If he truly was diligent and careful, why did irregularities continue in the collecting and reporting of the JDF, Fiduciary Fund, Clerk of Court General Fund and Sheriff's General Fund? Per audit report: (1) JDF -the cash books did not show collections and remittances for November and December 1994 and no report was submitted to the Supreme Court; remittances for January 1995 to December 1996 were irregular resulting to an under remittance of P106,311.68; (2) Fiduciary Fund – there was no record submitted for 1996; there was no cashbook maintained and no passbook given; and based on available documents balance was P990,452.80; (3) Clerk of Court General Fund and Sheriff's General Fund – Remittances for 1994, 1995 and 1996 were irregular resulting to non-remittances of P99,314.93 and P46,038.97, respectively.

Respondent Banting, even assuming arguendo that he did not take part in any irregularity, was grossly negligent when he did not properly oversee the collection, reporting and remitting of court funds. Consequently, his failure to remit his collections amounting to P1,242,117.38 constitutes gross neglect of duty, dishonesty and grave misconduct.[48] By his failure to properly remit the cash collections that are public funds, he transgressed the

trust reposed in him as cashier and disbursement officer of the Court.[49] This Court imposes the supreme penalty of dismissal.

IV. Administrative Liability of Ma. Luisa Tuazon, Clerk III, Office of the Clerk of Court, RTC, Binangonan, Rizal.

The shortage (P1,242,117.38) incurred by respondent Banting can also be attributed to her, she being the cashier/cash clerk[50] of said office.

In a resolution of this Court dated 18 November 1997, she was required to submit her comments on the 09 August and 14 August 1996 Reports of Justice Felipe B. Kalalo, and on the Audit Report dated 08 April 1997 of the Fiscal Audit Division, OCA, which were treated as an administrative complaint against her. She failed to comply with said directive. It turned out that her whereabouts cannot be ascertained.

The records show respondent Tuazon failed to faithfully perform her duties as cash clerk. The question now is: Can she be held administratively liable despite her failure to answer the charge against her? The Court rules in the affirmative. Respondent Tuazon was given the opportunity to refute the charge against her, but she failed to do so. The essence of due process is that a party is afforded a reasonable opportunity to be heard and to present any evidence he may have in support of his defense.[51] What the law proscribes is lack of opportunity to be heard.[52] Where the opportunity to be heard has been accorded, there is no denial of due process.[53] If it is not availed of, it is deemed waived or forfeited without violating the constitutional guarantee.[54]

Per records of the Supreme Court, respondent Tuazon is no longer performing her duties as cash clerk of the Office of the Clerk of Court, RTC, Binangonan, Rizal, and has abandoned the same.

A respondent's refusal to face head-on the charges against her is contrary to the principle in criminal law that the first impulse of an innocent man when accused of wrongdoing is to express his innocence at the first opportune time.[55] The flight of respondent Tuazon is a clear indication of her guilt.

For failure to honestly and properly carry out her duties as cash clerk that resulted in a shortage of P1,242,117.38, this Court finds her guilty of Gross Neglect of Duty, Dishonesty and Grave Misconduct.

The conduct and behavior of everyone connected with an office charged with the dispensation of justice, the courts below not excepted, from the presiding judge to the lowest clerk, must be circumscribed with the heavy burden of responsibility. A public servant must exhibit at all times the highest sense of honesty and integrity for no less than the Constitution mandates that a public office is a public trust and public 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.[56]

Particularly referring to Clerks of Court, and as the custodians of the court's funds, revenues, records, properties and premises, they perform very delicate functions and are liable for any loss, shortage, destruction or impairment thereof.[57] For those who have fallen short of their accountabilities, we have not hesitated to impose the ultimate penalty. This Court had never and will never tolerate nor condone any conduct which would violate the norms of public accountability, and diminish, or even tend to diminish, the faith of the people in the justice system.[58]

WHEREFORE, premises considered, the Court finds as follows:

1. Ermelina C. Bernardino, Clerk of Court, Municipal Trial Court, Cardona, Rizal, is guilty of gross neglect of duty, dishonesty and grave misconduct. She is hereby ordered **DISMISSED** from the service with forfeiture of all retirement benefits, excluding accrued leave credits, with prejudice to reemployment in any government office, including government owned and controlled corporations.

2. For gross neglect of duty, dishonesty and grave misconduct, Libertad San Juan, Clerk of Court, Municipal Circuit Trial Court, Pililia-Jala-Jala, Rizal, is hereby **DISMISSED** from the service with forfeiture of all retirement benefits, excluding leave credits, with prejudice to reemployment in any government office, including government owned and controlled corporations.

3. Atty. Manuel I. Banting, Clerk of Court, Regional Trial Court, Binangonan, Rizal, is **DISMISSED** from the service for gross neglect of duty, dishonesty and grave misconduct. All his retirement benefits, excluding earned leave credits, are ordered forfeited in favor of the government with prejudice to reemployment in any government office, including government owned and controlled corporations.

4. Ma. Luisa Tuazon, Clerk III, Office of the Clerk of Court, Regional Trial Court, Binangonan, Rizal, is **DISMISSED** from the service for gross neglect of duty, dishonesty and grave misconduct. All her retirement benefits, excluding earned leave credits, are ordered forfeited in favor of the government with prejudice to reemployment in any government office, including government owned and controlled corporations.

5. Atty. Manuel I. Banting and Ma. Luisa Tuazon are ordered to jointly and severally restitute within thirty (30) days from notice, the amount of P1,242,117.38 representing their shortage as follows: Judiciary Development Fund - P106,311.68; Fiduciary Fund - P990,451.80; Clerk of Court, General Fund - P99,314.93; and Sheriff's General Fund - P46,038.97.

6. The Employees Leave Division, Office of the Administrative Services, OCA, is **DIRECTED** to compute the balance of Atty. Manuel I. Banting and Ma. Luisa Tuazon's earned leave credits and forward the same to the Finance Division, Fiscal Management Office, OCA, which shall compute its monetary value. The amount, as well as other benefits they may be entitled to, shall be applied as part of the restitution of the shortage.

7. Finally, the Office of the Court Administrator is **ORDERED** to coordinate with the prosecution arm of the government to ensure the expeditious prosecution of the criminal liabilities of Ermelina C. Bernardino, Libertad San Juan, Atty. Manuel I. Banting and Ma. Luisa Tuazon.

SO ORDERED.

Davide, Jr., C.J., Puno, Panganiban, Quisumbing, Ynares-Santiago, Sandoval-Gutierrez, Carpio, Austria-Martinez, Corona, Carpio-Morales, Azcuna, Tinga, Chico-Nazario, and Garcia, JJ., concur. Callejo, Sr., J., on official leave.

[1] Municipal Trial Court, Cardona, Rizal.

[2] Municipal Circuit Trial Court, Pililia-Jala-Jala, Rizal.

[3] Regional Trial Court, Binangonan, Rizal.

[4] Cash Clerk, Office of the Clerk of Court, Regional Trial Court, Binangonan Rizal.

[5] Except Branch 71, Regional Trial Court, Antipolo, Rizal.

[6] Rollo, pp. 17-18.

[7] Id. at p. 8.

[8] Id. at pp. 84-85.

[9] Id. at pp. 96-98.

[10] Id. at pp. 202-204.

[11] Should be 20 February 1997.

[12] Id. at 156.

[13] Id. at 213-216.

[14] Id. at 148.

[15] Id. at 191-192.

[16] Id. at 244-274.

[17] Id. at 239-240.

[18] Id. at 241-243.

[19] Id. at 279.

[20] Id. at 283.

[21] Id. at 282.

[22] Id. at 287.

[23] Id. at 294-300.

[24] Id. at 306-307, 309.

[25] In a resolution dated 11 April 2000, Judge Remedido B. Santos was required to explain in writing his involvement in the anomalous transactions made by Ms. San Juan. In his letter addressed to Atty. Ma. Luisa D. Villarama, Assistant Clerk of Court, Supreme Court, dated 22 May 2000, Judge Santos asked that he be furnished the alleged “anomalous transactions” to which he has been implicated and ordered to explain. To date, no reply has been made by Atty. Villarama. (Rollo, pp. 349 and 353)

[26] Id. at 349.

[27] Id. at 355-356.

[28] Id. at 363-368.

[29] Id. at 371-377.

[30] Cut-off date October 1996.

[31] Issued 30 April 1993.

[32] Issued 09 July 1993.

[33] Re: Withholding of Other Emoluments of the Following Clerks of Court: Elsie C. Remoroza, et al., A.M. No. 01-4-133-MTC, 26 August 2003, 409 SCRA 575, 583.

[34] Re: Misappropriation of the Judiciary Fund Collections by Ms. Juliet C. Banag, A.M. No. P-02-1641, 20 January 2004, 420 SCRA 150.

[35] JDF Anomaly in the RTC of Ligao, Albay, A.M. No. 95-1-07-RTC, 21 March 1996, 255 SCRA 221, 229.

[36] Dondiego v. Cuevas, Jr., A.M. No. P-03-1681, 28 February 2003, 398 SCRA 386, 392.

- [37] Re: Report on the Examination of the Cash and Accounts of the Clerks of Court of the RTC and the MTC of Vigan, Ilocos Sur, A.M. No. 01-1-13-RTC, 02 April 2003, 400 SCRA 387, 389.
- [38] Administrative Code of 1987.
- [39] *Toribio v. Ofilas*, A.M. No. P-03-1714, 13 February 2004.
- [40] A.M. No. P-93-989, 21 September 1999, 314 SCRA 705, 711.
- [41] *Rollo*, pp. 305-310.
- [42] Effective 01 November 1995.
- [43] *Id.* pp. 367-368.
- [44] *Rollo*, pp. 202-204.
- [45] In Re: Priscilla Hernandez of RTC, Tangub City, Mis. Occidental, A.M. No. 94-9-297-RTC, 22 December 1994, 239 SCRA 350, 354.
- [46] Re: Financial Audit in RTC, General Santos City, A.M. No. 96-1-25-RTC, 18 April 1997, 271 SCRA 302, 308.
- [47] Re: Report on the Judicial and Financial Audit of RTC-Br. 4, Panabo, Davao del Norte, A.M. No. 95-4-143-RTC, 13 March 1998, 287 SCRA 510, 528.
- [48] *Id.* at p. 529.
- [49] *Id.* at p. 530.
- [50] *Rollo*, pp. 265, 266 and 269.
- [51] *Marohombsar v. Adiong*, A.M. No. RTJ-02-1674, 22 January 2004, 420 SCRA 618.
- [52] *Kuizon v. Desierto*, G.R. Nos. 140619-24, 01 March 2001, 354 SCRA 158, 176.
- [53] *Lee, et al. v. Regional Trial Court of Quezon City, Br. 85, et al.*, G.R. No. 146006, 23 February 2004.
- [54] *Bautista, et al. v. Court of Appeals, et al.*, G.R. No. 157219, 28 May 2004.
- [55] Re: Report on the Financial Audit Conducted in the Regional Trial Court, Branch 34, Balaoan, La Union, A.M. No. 02-1-66-RTC, 19 August 2004.
- [56] *Civil Service Commission v. Cortez*, G.R. No. 155732, 03 June 2004.
- [57] *Toribio v. Ofilas*, *supra*, note 39.
- [58] *Office of the Court Administrator v. Galo*, *supra*, note 40, pp. 711-712.

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