

JUDGE MANUEL S. SOLLESTA, COMPLAINANT, VS. SALVACION B. MISSION, RESPONDENT.*A.M. No. P-03-1755. April 29, 2005*Read online (full-text search, related cases, audio case brief): <https://batas.org/library/bd17bd781c5b/>**PER CURIAM:**

In a letter-complaint dated February 4, 2002, Judge Manuel S. Sollesta, Acting Judge of the Second Municipal Circuit Trial Court (MCTC) of Banga/Tantangan, South Cotabato, charged Salvacion B. Mission, Clerk of Court II of the same court, with embezzlement, misappropriation and conversion to her personal use and benefit the amount of P171,450.00, representing Judiciary Development Fund (JDF) and Trust Fund of the court.

The letter-complaint stemmed from an examination of the cash and accounts under the custody of herein respondent conducted on August 9, 1999 by State Auditor III Vicenta G. Cagang and State Auditor II Bonifar T. Barluado of the Commission on Audit (COA), who are assigned at the Provincial Auditor's Office of South Cotabato. The examination was made pursuant to PAO Office Order No. 99-002.

In a Memorandum dated September 16, 1999, State Auditors Cagang and Barluado submitted a report to the Provincial Auditor of South Cotabato containing the result of their examination of the cash and accounts of respondent. Pertinent portions of the report are as follows:

PART II – FINDINGS AND RECOMMENDATIONS

- FINDING

Ms. Salvacion B. Mission, Clerk of Court II, incurred a cash shortage in her accountability of P171,450.00 due to undeposited collection of P93,450.00 and unliquidated cash advance of P78,000.00.

Section 606 of the GAAM states that:. . . The failure of public officer to have duly forthcoming any public funds or property with which he is chargeable upon demand by any duly authorized officer, shall be prima facie evidence that he has put such missing funds or property to personal use.

Pursuant to Article 2 of the Revised Administrative Code:

The term public officer as used in the law with reference to a person having authority to do a particular act or perform a function in the exercise of government employee, agent, or body having authority to do the act or exercise the function in question.

Upon demand, Ms. Mission presented a total cash of P760.00. Her total accountabilities for all funds combined, after same were established making available all the records in her office, showed a balance of P172,210.00, thereby incurring a shortage of P171,450.00 . . .

. . .

This shortage was incurred by Ms. Mission in the following funds as presented in Table I, below:

TABLE IApportionment of Cash Shortage

Accountability

Cash Presented

Shortage

Judiciary Dev. Fund

P 1,210.00

P 760.00

P 450.00

Trust Fund

-Undeposited Collections

93,000.00

93,000.00

-Unliquidated Cash Advance

78,000.00

78,000.00

P 172,210.00

P 760.00

P171,450.00

The shortage of P171,450.00 is charged to the Judiciary Development Fund and Trust Fund in the amount of

P450.00 and P171,000.00, respectively.

In the Judiciary Development Fund, the audited balance arrived at was P1,210.00 contrary to what was shown in the JDF cashbook of Ms. Mission which was zero. This was due to improper recording of the remittances. Ms. Mission usually took up her remittances within the month when collection was made and not on the month when actual remittance was made, thus showing a zero balance at the end of month. . . .

The difference of P360.00 in the collection on August 1-9, 1999 per audit pertained to beginning balance not reflected in the books of Ms. Mission which was adjusted in August, 1999.

On the other hand, the shortage of P171,000.00 in the Trust Fund consisted of the total collections for P93,000.00 not deposited by Ms. Mission and total withdrawals for P78,000.00 made by her at LBP, Surallah Branch under Account No. 2191-0124-64 which were not supported by court order and acknowledgment receipt of the accused persons. The withdrawals served as cash advance of Ms. Mission until she had liquidated them.

Ms. Mission confirmed the aforecited shortages as it is evidenced by her signature on the schedules marked as Annex C and Annex D.

The withdrawal slips dated December 4, 15, 24, 1998, January 20, 1999 and April 19, 1999 covering cash withdrawn not supported by court orders, original official receipts and acknowledgement receipts are shown in Annexes E to H.

RECOMMENDATION:

Institute administrative and/or criminal action against Ms. Salvacion B. Mission for malversation of public funds.

The failure of Ms. Salvacion B. Mission to produce upon demand by the team the amount of P171,450.00, a shortage disclosed as of August 9, 1999, is a prima facie evidence that she used such missing funds for her own personal benefit which warrants the institution of administrative and/or criminal action against her as provided for under the provisions of Article 217 of the Revised Penal Code.

- FINDING

Withdrawals of bank deposits in the total amount of P78,000.00 were allowed even without court orders.

Section B(1), B(2) and part of B(6) of Circular 50-95 of the Office of the Court Administrator, Supreme Court of the Philippines provide that:

Section B(1)

Withdrawal slips shall be signed by the Executive/Presiding Judge and counter-signed by the Clerk of Court.

Section B(2)

No withdrawals, except as specifically provided in the immediately preceding paragraph, shall be allowed unless there is a lawful order from the court that has jurisdiction over the subject matter involved.

Section B(6)

... Every withdrawal slip must be accompanied by a court order authorizing the withdrawal of the amount indicated thereat.

Five withdrawal slips dated December 4, 15, 24, 1998, January 20, 1999 and April 19, 1999 were found not

supported by court orders the corresponding original official receipts of bond deposits and acknowledgement receipts. However withdrawal made on January 20, 1999 for P10,000.00 was in excess of P6,000.00 since only P4,000.00 was paid for the release of bond.

The signatures thereon were all confirmed by the presiding judge as his signature. He explained that even without the court order presented him, he signed those withdrawal slips because of his trust and confidence on the concerned clerk of court.

The Clerk of Court, however, admitted that she made a foregoing withdrawal of deposits even without any claim for refund of cash bond deposit.

RECOMMENDATION:

Sign the withdrawal slips only when properly supported by court order. The provision in Sec. B(2) shall in no case be ignored allowing risk to loss of government fund because of the malpractice of the accountable officer.

- FINDING

The accountable officer had the practice of delaying the deposit of her collections from 2 to 50 days and withheld from monthly collections amounts totaling P93,000.00 while remittances to Supreme Court of JDF collection was also delayed.

Section 4 of Circular 50-95 of same Circular provides 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 Land Bank of the Philippines.

In tracing the entries of the Trust Fund cashbook of Ms. Mission to the official receipts issued and to the deposit slips that correspond to collections made, it was disclosed that Ms. Mission held her collections for quite a long period before depositing them or even withheld a bigger amount from her monthly collections.

Ms. Mission held her collection on bail bonds received in November, 1998 of P18,000.00 for 49 to 50 days while she withheld the amount of P24,000.00. In December, 1999, she held her collection of P6,000.00 for 42 days and P10,000.00 for 4 days. In the ensuing year, 1999, the collections withheld by her were: January – P41,000.00; February – P9,000.00; March – P8,000.00; April P3,000.00; May – P3,000.00; and June – P5,000.00. The total amount withheld amounted to P93,000.00. . . .

. . .

On the other hand remittances to the Supreme Court of collection for Judiciary Development Fund was so delayed. From November 21, 1998 to August 9, 1999, Ms. Mission had made four remittances only. These were remittances made on November 25, 1998, May 6, 1999, June 23, 24, 1999 and August 4, 1999 for P500.00, P780.00, P975.00, P1,515.00 and P50.00, respectively.

The collection of Ms. Mission for the month of July, 1999 and August, 1999 of P715.00 and P50.00 respectively were presented to the team during the audit for P760.00 only. However, her total accountability was arrived at P1,210.00, hence a shortage of P450.00 which was demanded from her.

. . .

RECOMMENDATION:

The Clerk of Court is required to deposit her collection within 24 hours pursuant to the provision of Section B(4) of Circular 50-95.

The said Clerk of Court did not only delay the deposit/ remittance of her collections but took/misused part of her collection. Her culpability is shown by the series of action she had taken to defalcate her collection.

- FINDING

Interests earned from deposits of Trust Fund collections pertaining to cash bond were not remitted to the National Treasury.

Section B(5) of Circular 50-95 dated October 11, 1995 of the Office of the Court Administrator provides that:

Interest earned on these deposits and any forfeited amounts shall accrue to the general fund of the national government, within two (2) weeks after the end of each quarter, the Clerk of Court shall withdraw such interest and forfeited amounts and shall remit the same to the National Treasury under a separate remittance advise, duplicate copy thereof to be furnished the Chief Accountant of the Supreme Court for record and control purposes.

In the verification of the depository account of the MCTC, it was disclosed that total interest earned remained in their account hence, not withdrawn and remitted to the Supreme Court...

...

Section B(6) of the aforecited Circular further provides that:

Only one depository bank shall be maintained and the bank must be formally informed by the Executive/Presiding Judge as to who are the authorized signatories to the withdrawal slips and every withdrawal slip must be accompanied by a court order authorizing the withdrawal of the amount indicated thereat.

The savings account was opened with LBP-Surallah Branch in the name of MCTC, Banga and Tantangan although another savings account was maintained at LBP-Marbel Branch, thus:

LBP-Marbel Branch-Account No. 0751-0431-04

LBP-Surallah Branch-Account No. 2191-0124-64

The first transaction indicated in Account No. 0751-0431-04 was dated December 18, 1995 while the second Account No. 2191-0124-64 was dated May 7, 1997.

It was disclosed that transactions were then made with the latter account while the transactions reflected in the first account were only the interest earned every quarter.

RECOMMENDATION:

Require the Presiding Judge to withdraw the total interest earned from two depository accounts and remit the amount withdrawn to the National Treasury.

Likewise, require the Judge to maintain only one depository account either at LBP-Marbel Branch or LBP-Surallah Branch.[1]

Based on the foregoing report, the Office of the Ombudsman-Mindanao charged respondent with Malversation of Public Funds; and Acting Judge Sollesta initiated herein administrative complaint.

In an Indorsement dated April 1, 2002, the Office of the Court Administrator (OCA) directed respondent to file her comment on the complaint.[2]

On May 6, 2002, respondent submitted a letter to the OCA acknowledging receipt of the latter's Indorsement. However, she sought an extension of ten days within which to file her comment, contending that she is undergoing medical examination and is on sick leave.[3] The OCA granted her request.[4]

In a letter dated June 25, 2002, respondent requested anew for extension of time to file her comment. This time she contends that she has to comply first with the directive of the Fiscal Monitoring Division (FMD), Court Management Office (CMO) of the OCA for her to submit her cash books and other related documents. She submits that per Resolution of this Court dated March 25, 2002, the Financial Management Office, OCA was directed to withhold all her salaries and allowances pending her compliance with the said directive of the FMD-CMO.[5]

In a Tracer dated September 24, 2002, the OCA reminded respondent that she has yet to comply with its directive to file her comment, requiring her to submit the same within five days from receipt of the Tracer.[6]

In compliance with the directive of the OCA, respondent submitted a letter dated October 24, 2002 contending that she has been cleared of all liabilities referred to in the complaint of Judge Sollesta. Requesting that her letter of June 25, 2002 be considered as part of her comment, respondent prayed that she be cleared of the charges contained in the instant complaint.[7]

Subsequently, upon recommendation of the OCA, this Court, in a Resolution dated November 19, 2003, referred the instant complaint to Judge Roberto L. Ayco of the Regional Trial Court, Branch 26, of Suralla, South Cotabato, for investigation, report and recommendation.[8] Meanwhile, respondent was preventively suspended for ninety days.[9]

In compliance with the Court's directive, Judge Ayco conducted hearings to determine the liability of respondent. In the course of said hearings, complainant took the witness stand and identified the report filed by the team of State Auditor Cagang as his basis in filing the instant administrative complaint against respondent.[10]

State Auditor Cagang was also summoned by Judge Ayco to shed light on the investigation conducted by her team. In her testimony, State Auditor Cagang authenticated the report which her team submitted to their office and to the Ombudsman regarding the investigation they conducted on August 9, 1999.[11]

After the completion of State Auditor Cagang's testimony, Judge Ayco asked the respondent if she is going to present evidence or witnesses in her defense. Respondent manifested that she is just going to submit her memorandum.[12]

On September 30, 2004, Judge Ayco submitted his report to the OCA with the following findings, conclusions and recommendation:

As shown by the statements of Judge Sollesta and Auditor Cagang, the respondent when audited of her cash and accounts on August 9, 1999, was found to be short and cannot account for the amount of PH171,450.00 forming part of her cash collection as Clerk of Court II of the MCTC of Banga-Tantangan, South Cotabato . . .
...

In her memorandum and in a letter dated May 25, 2004, sent by the respondent to Atty. Miguel G. Jamorabon, Jr., Clerk of Court of this court (RTC, 26), the respondent admitted to have converted said amount of PH171,450.00 to her own personal use and benefits. She is however, asking for the kind consideration and leniency of the Honorable Supreme Court being a first offender, wife to a Public School Teacher and a mother of four (4) who have finished their respective courses. That the subject amount had been fully returned as of

May 1, 2001, long before the filing of this case. A Certification to this effect was submitted by the respondent, prepared and signed by Teresa Mina A. Fallejo, SC Supervising Judicial Staff Officer, FMO, OCA, certifying that the amount of PH175, 334.08 [was] withheld from the salaries and other benefits of the respondent to apply as restitution of the shortage she incurred. The respondent likewise submitted a resolution dated June 9, 2003 of the Second Division of the Supreme Court ordering her preventive suspension for ninety (90) days which she complied as shown by a certification issued by Judge Gaydifredo T. Ocampo, the Acting MCTC Judge of Banga-Tantangan dated December 2, 2003.

Thus, it is clear that the respondent had malversed and converted into her personal use and benefits the amount of PH171,450.00. Said amount however, had already been returned and restituted through the withholding of her salaries and other benefits. She had also been preventively suspended for ninety (90) days.

Supreme Court Circular Nos. 32-93; 13-92 and 5-93 provide the guidelines for the Clerks of Court to follow in handling cash collections. That violation or non-observance of its provisions deserves sanction. The respondent being herself a Clerk of Court, it is her duty to perform her responsibilities faithfully, so that she can fully comply with circulars on deposits of collections. She is not authorized to keep said collections in her custody but to deposit the same with the bank as required. Her restitution of the amount by allowing the withholding of her salaries and other benefits will not exempt her from liability.

WHEREFORE, respondent Salvacion B. Mission, Clerk of Court II of the MCTC of Banga-Tantangan, South Cotabato is hereby found to have violated Supreme Court Circular Nos. 32-93; 13-92 and 5-93 by converting into her personal use and benefits her cash collections in the amount of PH171,450.00.

It is hereby recommended that she be ordered to pay a fine of PH10,000.00 with a warning that a repetition of the same or similar act shall be dealt with more severely.

Respectfully submitted.

In its Memorandum addressed to Justice Reynato S. Puno, Chairman of the Second Division of this Court, the OCA agreed with the findings of Judge Ayco. However, the OCA recommended that instead of being fined, respondent should be dismissed from the service.

We agree with the recommendation of the OCA.

Based on the result of the examination it conducted, the COA found respondent guilty of the following infractions: first, for having incurred a cash shortage in her accountability amounting to P171,450.00, which consists of undeposited collections in the amount of P93,450.00 and unliquidated cash advance of P78,000.00; second, for withdrawing from the authorized depository bank, amounts in her custody without the requisite court orders; third, for delay in the deposit of her collections with the authorized depository bank and in the remittance of her JDF collections to the Supreme Court; and fourth, for failing to remit to the National Treasury interests earned from deposits of the Trust Fund.

As to the first infraction, there is no question with respect to respondent's guilt because she admits that she misappropriated to her own use and benefit part of her collections of the JDF and the court's Trust Fund. The only issue that needs to be resolved is whether or not respondent should still be held liable in view of the fact that she has already fully restituted the amount she had embezzled.

We rule in the affirmative. Respondent's misappropriation of public funds for her personal benefit constitutes dishonesty which is punishable both administratively and criminally.[13] Even if she is able eventually to return the full amount she misappropriated, such restitution will certainly not exonerate her from liability.[14]

Anent the second charge, respondent did not dispute the findings of the investigating team that she withdrew deposited amounts in her custody totaling P78,000.00 even without the required court orders.

Section B (1) of Circular 50-95[15] and Circular 13-92[16] require that the presiding judge and the clerk of court concerned must sign the withdrawal slips for the withdrawal of the court's fiduciary funds. Said Circulars further require that a withdrawal slip must be accompanied by an order from the court that has jurisdiction over the subject matter involved. In the present case, the investigating team found that five withdrawal slips, while signed by respondent and the presiding judge, were not accompanied by the requisite court orders. We have already held that the signatures of the judge and the clerk of court as well as the accompanying court order are mandatory requirements because they serve to ensure full accountability for the funds.[17] As we have emphasized, fiduciary funds are in the nature of trust funds and any amount pertaining thereto could not be withdrawn without authority of the proper court.[18]

As to the third charge, respondent did not contest the findings of the investigating team that she incurred delay in depositing her collections from bail bonds as well as in her remittances of her collections for the JDF.

Section 3 and pertinent portions of Section 5 of Administrative Circular No. 5-93 provide:

3. 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 Judiciary Development Fund collections, issue the proper receipt therefore, maintain a separate cash book properly marked CASH BOOK FOR JUDICIARY DEVELOPMENT FUND, deposit such collections in the manner herein prescribed, and render the proper Monthly Report of Collections for said Fund.

5. Systems and Procedures:

. . .c. In the RTC, SDC, MeTC, MTCC, MTC, MCTC and SCC.- The daily collections for the Fund in these courts shall be deposited everyday with the local or nearest LBP branch "For the account of the Judiciary Development Fund, Supreme Court, Manila – SAVINGS ACCOUNT NO. 159-01163-1"; or if depositing daily is not possible, deposits for the Fund shall be every second and third Fridays and 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 days indicated.

Section B (4) of Circular No. 50-95 amended the above-quoted provisions of Administrative Circular No. 5-93 by requiring that all collections from bail bonds, 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 Land Bank of the Philippines.

In the present case, the report of the COA investigating team indicates that from November 23, 1998 until April 29, 1999, respondent incurred numerous delays in depositing her collections from bail bonds. The period of delay is from two days to fifty days while the amounts involved ranged from P2,000.00 to P15,000.00.[19] With respect to her collections pertaining to the JDF covering the period from November 25, 1998 until August 9, 1999, respondent was found to have remitted her collections only five times, incurring delays ranging from two days to five months.[20]

Delayed remittance of cash collections constitutes gross neglect of duty.[21] The failure to remit on time judiciary collections deprives the court of interest that may be earned if the amounts are deposited in a bank.[22]

The investigating team also found out that two savings accounts in the name of MCTC Banga/Tantangan were being maintained separately with the Land Bank of the Philippines, Marbel Branch and Suralla Branch, in direct contravention of the requirement under Section B(6) of Circular No. 50-95 that only one depositary bank shall be maintained by each lower court concerned in making deposits of fiduciary funds of the court in its custody.

With respect to the fourth charge, respondent did not dispute the findings of the investigating team that she failed

to remit to the National Treasury the interests earned by the deposit of the fiduciary funds in her custody. Records show that the total interests earned and unremitted as of June 30, 1999 amounted to P10, 904.45.[23]

Section B(5) of Circular No. 50-95 provides:

(5) Interest earned on these deposits and any forfeited amounts shall accrue to the general fund of the national government. Within two (2) weeks after the end of each quarter, the Clerk of Court shall withdraw such interest and forfeited amounts and shall remit the same to the National Treasury under a separate remittance advice, duplicate copy thereof to be furnished the Chief Accountant of the Supreme Court for record and control purposes.

From the foregoing, it is established by substantial evidence that respondent is indeed guilty of all the charges imputed against her by the COA investigating team.

Respondent admits her guilt and pleads for mercy from this Court emphasizing that she has “fully realized her mistake, has made amends, will not repeat the same mistake and deeply regrets the same.” She also brings attention to the fact that she has been in public service for more than 22 years.

We are not persuaded by respondent’s plea. She has not amply demonstrated remorse and repentance. There was no voluntary return of the misappropriated amounts as the same were deducted from her salary by virtue of a memorandum issued by the Fiscal Management Office of this Court and approved by then Court Administrator Alfredo L. Benipayo. Her offense did not consist of a single and isolated act; instead, it comprised of a series of actions committed within a period of more than eight months. This, we find as indicative of respondent’s systematic plan to deprive the court of the collections that rightfully belongs to it.

The fact the respondent has been in public service for over 22 years does not mitigate her liability. Rather, it should have made her realize that she has already invested a great portion of her life in working for the court and should have instilled in her greater devotion and loyalty to her duties as a court employee. Instead, she used her position to advance her personal interests to the prejudice of the court which was unduly deprived of its much needed resources.

In *OCA vs. Julian*,[24] we held that:

[P]ublic service requires the utmost integrity and strictest discipline. Thus, a public servant must exhibit at all times the highest sense of honesty and integrity. No less than the Constitution sanctifies the principle that a public office is a public trust, and enjoins all public officers and employees to serve with the highest degree of responsibility, integrity, loyalty and efficiency.

Indeed, those involved in the administration of justice must live up to the strictest standard of honesty and integrity in the public service. For the image of a court of justice is necessarily mirrored in the conduct, official or otherwise, of the men and women thereat, from the judge to the least and lowest of its personnel. This Court will not tolerate dishonesty for the judiciary expects the best from all its employees who must be paradigms in the administration of justice.[25]

By her reprehensible act of gross dishonesty, respondent has undermined the public’s faith in our courts and, ultimately, in the administration of justice.[26]

Hence, for failing to live up to the high ethical standards expected of court employees, respondent should be dismissed. In a number of cases, we have not hesitated to impose the penalty of dismissal upon court personnel found guilty of having misappropriated the court’s funds in their custody.[27]

WHEREFORE, the Court finds respondent Salvacion B. Mission guilty of misappropriating fiduciary funds and imposes upon her the penalty of DISMISSAL from the service, effective immediately with forfeiture of all

benefits, except accrued leave credits, if any, with prejudice to her reemployment in any branch or service of the government including government-owned and controlled corporations.

The Office of Court Administration is DIRECTED to coordinate with the Department of Justice for possible filing of a criminal complaint against the respondent.

The Presiding Judge of MCTC Banga/Tantangan, South Cotabato is DIRECTED to withdraw the total interest earned from the savings accounts maintained in the name of MCTC Banga/Tantangan, South Cotabato with the Land Bank of the Philippines, Marbel and Suralla Branches and remit the amount withdrawn to the National Treasury. The Presiding Judge is likewise ordered to maintain only one savings account either with Land Bank of the Philippines-Marbel or Land Bank of the Philippines-Suralla.

The Court Administrator is DIRECTED to ascertain the Presiding Judge who signed the withdrawal slips without the court orders required by Section B(6), Circular 50-95, dated October 11, 1995, and to initiate under a new docket number, the corresponding complaint against the judge, if warranted.

SO ORDERED.

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

[1] Rollo, pp. 17-27.

[2] Id., p. 28.

[3] Id., p. 29.

[4] Id., p. 31.

[5] Id., p. 32.

[6] Id., p. 33.

[7] Id., p. 34.

[8] Id., p. 63

[9] Id., p. 53.

[10] TSN, July 9, 2003, p. 3.

[11] TSN, July 16, 2004, p. 3.

[12] Id., p. 7.

[13] Office of the Court Administrator vs. Besa, A.M. No. P-02-1551, September 11, 2002, 388 SCRA 558, 565.

[14] Ibid.

[15] Effective November 1, 1995.

[16] Effective March 1, 1992.

[17] Pace vs. Leonardo, A.M. No. P-03-1675, August 6, 2003, 408 SCRA 359,363.

[18] Ibid.

[19] Table III, Rollo, pp. 22-23.

[20] Table IV, Rollo, p. 24.

[21] Office of the Court Administrator vs. Besa, *supra*.

[22] *Ibid*.

[23] Table V, Rollo, p. 26.

[24] A.M. No. P-01-1515, February 10, 2005.

[25] *Ibid*.

[26] OCA vs. Besa, *supra*, p. 566.

[27] Office of the Court Administrator vs. Julian, *supra*; Ilagan vs. Amar, P-04-1858, August 17, 2004; Report on the Financial Audit Conducted at the Municipal Trial Courts of Bani, Alaminos, and Lingayen in Pangasinan, A.M. No. 01-2-18-MTC, December 5, 2003, 417 SCRA 106; Office of the Court Administrator vs. Besa, *supra*; Judiciary Planning Development and Implementation Office vs. Calaguas, A.M. No. P-95-1155, May 15, 1996, 256 SCRA 690.

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