



Republic of the Philippines
Supreme Court
 Manila

EN BANC

**OFFICE OF THE COURT
 ADMINISTRATOR,**

Complainant,

A.M. No. P-14-3209

Present:

SERENO, *C.J.*,
 CARPIO,*
 VELASCO, JR.,
 LEONARDO-DE CASTRO,
 BRION,
 PERALTA,
 BERSAMIN,
 DEL CASTILLO,*
 VILLARAMA, JR.,
 PEREZ,*
 MENDOZA,
 REYES,
 PERLAS-BERNABE,
 LEONEN, and
 JARDELEZA, *JJ.*

- versus -

FREDELITO R. BALTAZAR,
 Clerk of Court II, Municipal
 Circuit Trial Court, Allacapan-
 Lasam, Cagayan,

Respondent.

Promulgated:

October 20, 2015

x-----*Thelma C. Bahia*-----x

RESOLUTION

PER CURIAM:

Before us is the May 6, 2015 Evaluation, Report and Recommendation¹ of the Office of the Court Administrator (OCA) finding Fredelito R. Baltazar, Clerk of Court II, Municipal Circuit Trial Court (MCTC), Allacapan-Lasam, Cagayan guilty of dishonesty and misconduct and recommending his suspension for one year.

* On official leave.

¹ Rollo, pp. 78-85. Signed by Court Administrator Jose Midas P. Marquez and Deputy Court Administrator Thelma C. Bahia.

A financial audit was conducted by the audit team on the books of account of the MCTC, Allacapan-Lasam, Cagayan for the period covering January 1, 2005 to May 24, 2013. The audit was prompted by the request of the Financial Management Office (FMO) of the OCA due to Baltazar's failure to submit monthly financial reports despite the notices sent to him.

In its Memorandum² dated January 22, 2014, the audit team reported that there were cash shortages in the Fiduciary Fund (FF), Judiciary Development Fund (JDF), Special Allowance for the Judiciary Fund (SAJF), Mediation Fund (MF), and General Fund (GF) amounting to ₱72,376.80. It also noticed discrepancies in the collection and allocation of filing fees, tampering of official receipts, and unexplained withdrawals from the funds. The report stated that in the exit interview, Baltazar admitted that he had tampered with the official receipts. He also admitted that he used court collections for personal consumption with the intent to pay back the total amount misappropriated.

The auditors noted that Baltazar's acts constitute gross neglect of duty and dishonesty as an accountable officer, in violation of Administrative Circular No. 3-2000 dated June 15, 2000 which requires that collections for all funds must be deposited daily or if not possible at the end of each month to the nearest depository bank. It further noted that Baltazar violated OCA Circular No. 113-2004 which requires the monthly submission of financial reports to the Accounting Division, FMO, OCA. In addition, Baltazar is liable for not complying with OCA Circular No. 22-94 which requires that duplicate and triplicate copies of court receipts be carbon reproductions in all respects of the original.

The audit team thus recommended the following:

1. This report be docketed as a regular administrative matter against Mr. Fredelito R. Baltazar, Clerk of Court II, MCTC, Allacapan-Lasam, Cagayan for non-remittance of collections, tampering of court official receipts and non-submission of Monthly Financial Reports in violation of Administrative Circular No. 3-2000, OCA Circular Nos. 22-94 and 113-2004, respectively;
2. **Mr. Fredelito R. Balatazar** be **DIRECTED** within fifteen (15) days from receipt of notice to:
 - 2.1. **EXPLAIN** in writing why no administrative sanction shall be imposed against him for non-submission of Monthly Financial Reports, delayed remittances of collections, tampering of the subsequent court official receipts and for incurring cash shortages, as presented below:

TAMPERED OFFICIAL RECEIPTS					
OR#	Copy of OR	Payor	Nature of Collection	Amount	Reported
6809128	Original	Junior Bayucan	Bond fee	500.00	

² Id. at 5-15. Signed by Audit Team Leader Sheryl A. Reambonanza and Team Members Jane R. Almonte, Sally Jean E. Maestro, Glecy U. Manalo and Ruth Y. Corrige.

Sheryl A. Reambonanza

	Triplicate	Juanito Rubino	Cert. fee	35.00	35.00
6809361	Original	Mark Joy Ramil	Bond fee	200.00	
	Triplicate	Emilio Sarmiento	Cert. fee	35.00	35.00
6808661	Original	Mark Joy Ramil	Bond fee	300.00	
	Triplicate	Emilio Sarmiento	Cert. fee	15.00	15.00
6808600	Original	Mark Joy Ramil	Bail bond	2,000.00	
	Triplicate	Celia Sipin	Cert. fee	15.00	15.00
6808486	Original	Edwin Galindon	Bond fee	500.00	
	Triplicate	Carlito Avila	Cert. fee	15.00	15.00

SUMMARY OF SHORTAGES				
Fund	Shortages	Restitution		Balance
		Date	Amount	
Fiduciary Fund	₱ 187,500.00	5.30.13	₱ 22,640.00	95,000.00
		7.19.13	69,860.00	
Judiciary Development Fund	15,668.80	7.19.13	8,292.00	7,376.80
Special Allowance for the Judiciary Fund	12,408.00	7.19.13	12,408.00	0.00
Mediation Fund	11,500.00	7.19.13	11,500.00	0.00
General Fund-New	10,000.00			10,000.00
TOTAL	₱ 237,076.80		₱ 124,700.00	₱ 112,376.80

2.1 SUBMIT pertinent documents to the Fiscal Monitoring Division, Court Management Office, this Office, to wit:

- 2.2.a.** Copy of official receipt/s evidencing the collection of fine imposed on Criminal Case Numbers 3013 and 3011;
- 2.2.b.** Copy of official receipts evidencing the collection of solemnization fees of the aforementioned marriages solemnized in this court x x x;
- 2.2.c.** Bank confirmation of the following deposits to the [JDF] in the total amount of Seven Thousand Three Hundred Seventy-Six Pesos and 80/100 (₱7,376.80), to wit:

November 2008	1,800.80
December 2008	500.00
January 2009	345.00
February 2009	1,305.00
March 2009	1,910.00
April 2009	315.00
May 2009	1,201.00
Total	7,376.80

2.2.d. Valid documents evidencing the following undocumented Fiduciary Fund withdrawals:

Date Withdrawn	OR Number	Case Number	Payor	Amount	Lacking Documents
01/17/08	18094491	2797-A	Ferdinand Balanay	6,000.00	A/R
01/17/08	18094492	2797-A	Ferdinand Balanay	6,000.00	A/R
03/18/09	20383116	2917-L	Oliver Valiente	2,000.00	A/R
08/27/09	20383127	2955-A	Randy Retreta	6,000.00	A/R
08/27/09	20383130	2955-A	Rick Aragon	6,000.00	A/R
04/07/11	20383153	2999-A	Manolo Garcia	2,000.00	A/R

gfb [signature]

05/26/11	20383149	33-1085-2010	Edwin Damaso	15,000.00	A/R
08/23/11	20383154	3003-A	Manolo Garcia	2,000.00	A/R
09/28/11	20383150	2999-A	Manolo Garcia	2,000.00	A/R
03/15/12	20383166	3036-A	Gilbert S. Collado	10,000.00	A/R
03/15/12	20383167	3029-A	Aurello Gualberto	2,000.00	A/R
11/23/12	20383103	2885-L	Larry Paulito	6,000.00	A/R
TOTAL				65,000.00	

Legend:

A/R – Acknowledgement Receipt

3. **Mr. FREDELITO R. BALTAZAR** be immediately placed under indefinite suspension without pay, considering that the acts committed involve gross dishonesty and grave misconduct.
4. **Ms. ANGELITA P. UTANES**, Court Interpreter I and Officer-in-Charge, [MCTC], Allacapan-Lasam, Cagayan be **DIRECTED** to:
 - 4.a. **STRICTLY ADHERE** with the procedural guidelines in the handling of the Sheriff's Trust Fund;
 - 4.b. **UPDATE** regularly the recording of financial transactions for each fund in the official cashbooks and **CERTIFY** at the end of every month the correctness of entries therein; and
 - 4.c. **STERNLY ADHERE** and **FOLLOW** the issuances of the Court on the proper handling and reporting of judiciary funds, particularly the prescribed period within which to remit court collections as well as the proper collection and allocation of filing fees; and
5. Hon. **VICTOR R. CUMIGAD** be **DIRECTED** to **MONITOR** the financial transactions of the MCTC, Allacapan-Lasam, Cagayan, to ensure strict observance of the issuances of the Court in order to avoid any irregularity in the collections, deposits and withdrawals/disbursements of court funds, otherwise, he will be held equally liable for the infractions committed by the erring employee under his supervision.³

In its February 27, 2014 Memorandum⁴ for the Chief Justice, the OCA adopted the audit team's recommendation and endorsed the report for approval.

In its June 4, 2014 Resolution,⁵ the Court docketed the report as the present administrative matter and directed Baltazar to explain why he had not submitted monthly financial reports and incurred cash shortages. He was directed to submit documents pertaining to missing collections, bank confirmations on deposits made to the JDF and withdrawals from the FF. He was also placed on indefinite suspension without pay.

³ Id. at 12-15.

⁴ Id. at 1-4.

⁵ Id. at 65-69.

49 for Cagayan - done

In a letter⁶ dated August 11, 2014, Baltazar stated that poor health hampered his ability to accomplish and submit monthly reports. He recounted that he was found to be positive for tuberculosis⁷ and was advised not to tax himself. Despite the advice, he continued to report for work for short periods of time so that he may be able to get something done. He also stated that he often acted as the Clerk of Court as well as Designated Court Interpreter.

He wrote that another reason for the delay was the “encashment of checks of my co-employees out of my collections, in order that they will be able to free from rediscounting fees whenever their checks were encashed in private establishments.”⁸ These checks of his co-employees were dishonored by Land Bank.

Baltazar admitted that he violated Supreme Court Circulars with respect to the Guidelines for the Collections and Custody of Legal Fees and Proper Administration of Court Funds. He also includes a list of various documents which he claims to have submitted to the Fiscal Monitoring Division.⁹

⁶ Id. at 70-72.

⁷ X-Ray Report dated April 24, 2013, id. at 73.

⁸ *Rollo*, p. 70.

⁹ Id. at 71-72. The letter provides the following as submissions:

1. Photo copy of Official Receipts evidencing the Collection of fine imposed in Criminal Cases Nos[.] 2011-A and 2013-A[:]
 - a. 2011-A- Darwin Dario
 - b. 2013-A- Heldigard Dario
 - c. 2013- Manuel Berbano
2. Photo copies Official Receipts evidencing the collection of Solemnization Fees of the Following Contracting Parties:
 - a. Christopher Palmones
 - b. Oscar Guillermo
 - c. Rodrigo Fontillas, Jr.
 - d. Eldred T. Agbayani
 - e. Genaro C. Balanza
 - f. Sylvester R. Galvin
 - g. Unick Berbano Que
3. Copy of a letter to the Land Bank of the Philippines, Aparri, Cagayan Re: Bank Confirmation of the JDF deposits made for November 2008, December 2008 and January 2009 to May 2009;
4. Acknowledgment Receipts/documents of the following[:]

a. 2797-A, A/R Ferdinand Balanay	---	P 6,000.00
b. 2797-A, A/R photo copy Ferdinand Balanay	---	6,000.00
b.1 – Certified photo copies of Court documents affixing therein the signature of Ferdinand Balanay		
c. 2917-L, Death Certificate of Oliver Valiente	---	(2,000.00)
d. 2955-A, A/R of Randy Retreta		6,000.00
(d.1) – I.D. of Randy Retreta		
e. 2955-A, A/R of Rick Aragon		6,000.00
(e.1) – I.D. of Rick Aragon		
f. 2999-A, A/R of Manolo Garcia		
3003-A	Total	---
(f.1) – I.D. of Manolo Garcia		2[,]000.00
g. 33-1085-2010 A/R of Edwin Damaso	---	15,000.00
(g.1) – I.D. of Edwin Damaso		
h. 3036-, A/R of Gilbert Collado	---	10,000.00
(h.1) – I.D. of Gilbert Collado		
i. 3029-A, A/R of Aurelio Gualberto		2[,]000.00
(i.1) – I.D. of Aurelio Gualberto		

Agbayani - Aragon

Baltazar appeals to the Court for its compassion, indulgence and humanitarian consideration owing to his financial distress, poor health and work pressures to lift and set aside his suspension for the sake of his family.

In its December 10, 2014 Resolution,¹⁰ the Court referred the case to the OCA for its evaluation, report and recommendation.

In its May 6, 2015 Memorandum¹¹ for the Chief Justice, the OCA found Baltazar liable for dishonesty and misconduct for having violated Administrative Circular No. 3-2000 dated June 15, 2000 which requires that all fiduciary collections be deposited immediately by the clerk of court to the authorized government depository bank upon receipt of collection. Baltazar not only failed to remit cash collections immediately, he also failed to explain the tampered official receipts and misappropriated judiciary funds when he accommodated to encash co-employee's checks out of the cash collections. However, considering that Baltazar readily admitted his mistake, apologized for his actions, vowed to concentrate on his job, to improve his performance with competence, honesty and probity and this being his first infraction, the OCA recommended that Baltazar be suspended for a period of one (1) year without pay. Thus:

IN VIEW OF THE FOREGOING, it [is] respectfully recommended for the consideration of the Honorable Court that respondent Clerk of Court II Fredelito R. Baltazar, [MCTC], Allacapan-Lasam, Cagayan be found **GUILTY** of dishonesty and misconduct and be **SUSPENDED** for one (1) year without pay with a **STERN WARNING** that a repetition of the same or similar acts shall be dealt with more severely.¹²

We adopt the findings of the OCA but modify the penalty imposed.

In *Office of the Court Administrator v. Ofilas*,¹³ this Court stated:

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." Corollary to this, failure to live up to their avowed duty constitutes a transgression of

j. 2885-L, Larry Paulito (Certification issued by the Barangay Captain). (6,000.00)

5. Photo copy of transmittal letter dated September 18, 2013, re: documents submitted showing my restitu[t]ion for the General Fund on September 11, 2013.

¹⁰ Id. at 76-77.

¹¹ Supra note 1.

¹² Id. at 85.

¹³ 633 Phil. 35, 53-54 (2010).

J. Paulito

the trust reposed on them as court officers and inevitably leads to an exercise of disciplinary authority. 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.” The Judiciary expects the best from all its employees who must be paradigms in the administration of justice. (Citations omitted)

As a general directive to all court employees, A.M. No. 03-06-13-SC or the Code of Conduct for Court Personnel, under Canon I, Sections 1 and 5 provide:

SECTION 1. Court personnel shall not use their official position to secure unwarranted benefits, privileges or exemptions for themselves or for others.

x x x x

SEC. 5. Court personnel shall use the resources, property and funds under their official custody in a judicious manner and solely in accordance with the prescribed statutory and regulatory guidelines or procedures.

Clerks of Court perform an important role in the judicial process. The 2002 Revised Manual for Clerks of Court provides for the general functions of clerks of court.¹⁴

Administrative Circular No. 3-2000 prescribes that clerks of court receive JDF and GF collections. He is tasked to deposit the same to the appropriate bank accounts and render a monthly report for the FMO within the first 10 days of each month. Moreover, the Administrative Circular prohibits the use of the JDF fund for the encashment of personal checks, to wit:

A. Judiciary Development Fund

x x x x

1. Duty of the Clerks of Court, Officer-in-Charge or Accountable Officers. – The Clerks of Court, Officers-in-Charge of the Office of

¹⁴ 2002 Revised Manual for Clerks of Court, Vol. 1, provides:

1.3. Branch Clerk of Court

1.3.1. Adjudicative Support Functions:

x x x x

1.3.2. Non-Adjudicative Functions:

- 1.3.2.1. Plans, directs, supervises and coordinates the activities of all personnel in a branch of a multiple sala for effectiveness and efficiency;
- 1.3.2.2. Keeps tab of the attendance and whereabouts of court personnel during office hours;
- 1.3.2.3. Controls and manages all court records, exhibits, documents, properties and supplies;
- 1.3.2.4. Administers oaths;
- 1.3.2.5. Issues certificates of appearances and clearances;
- 1.3.2.6. Drafts/prepares correspondence and indorsements for signature of the Judge; and
- 1.3.2.7. Performs other duties that may be assigned to him.

J. B. Logan - same

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 therefor, 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 and Deposits for said Fund.

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.

A separate set of official receipts shall be used for the collections for the Fund. The official receipt issued for the Fund shall invariably indicate the prefix initial of the name of the Fund, "JDF", followed immediately by the description of the kind and nature of the collection. Official receipts for the Fund shall be provided by the Supreme Court.

Collections shall **not be used for encashment of personal checks**, salary checks, etc. Only Cash, Cashier's Check and Manager's Check are acceptable as payments.

Cash Book for the Judiciary Development Fund can be requisitioned from the Property Division, Office of the Court Administrator.

- (d) Rendition of Monthly Report.- **Separate "Monthly Report of Collections and Deposits" shall be regularly prepared** for the Judiciary Development Fund which shall be **submitted to the Chief Accountant, FMO, OCA** copy furnished the FMBO Supreme Court, the Fiscal Monitoring Division **within ten [10] days after the end of every month**. Duplicate copies of the official receipts issued during such month covered and validated copy of the Deposit Slips, should likewise be submitted. Deposit slips that are not machine validated shall not be considered as deposits.

The aggregate total of the Deposit Slips for any particular month should always be equal to and tally with the total collections for that month as reflected in the Monthly Report of Collections and Deposits, and Cash Book.

x x x x

B. General Fund (GF)

- (1) Duty of the Clerks of Court, Officer-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

J. B. Dela Cruz

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. (Emphasis supplied)

Similarly, OCA Circular No. 113-2004¹⁵ requires all clerks of court of lower courts to submit monthly reports of collections and deposits specifically for the JDF, SAJF and FF not later than the 10th day of each month.

In addition, 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.

Consequently, given the sensitive duties of a clerk of court, this Court considers them as the chief administrative officers of their respective courts and requires them to act with competence, honesty and probity in accordance with their duty of safeguarding the integrity of the court and its proceedings.¹⁶ They are judicial officers entrusted to perform delicate functions with regard to the collection of legal fees, and as such, are expected to implement regulations correctly and effectively.¹⁷ Verily, this Court has often reminded clerks of court that they act as custodians of court funds, and that they are to immediately deposit the funds which they receive in their official capacity to the authorized government depositories for they are not supposed to keep such funds in their custody.¹⁸

Here, Baltazar neglected to submit monthly financial reports to the FMO, which prompted the request for the audit. After the audit, it was found that there are unexplained cash shortages in the various funds under Baltazar's control which remain to be unrestituted. While this Court sympathizes with his illness, the Court does not see it sufficient reason for the non-accomplishment of the monthly financial reports. This Court notes that Baltazar merely submitted an X-Ray report without a doctor's certification. In his attempt to justify not being able to perform his duties, he inadvertently admitted to have used cash collections of the court in some check rediscounting scheme with his fellow employees. This despite the clear prohibition imposed by Administrative Circular No. 3-2000 against the use of the fund for encashment of personal checks. Indeed, the use of court funds for purposes other than for what it is expected may constitute malversation.

Moreover, Baltazar did not satisfactorily address the issue of tampering with official receipts to make it appear that a lower amount had been paid than was actually received.¹⁹ Tampering with official court

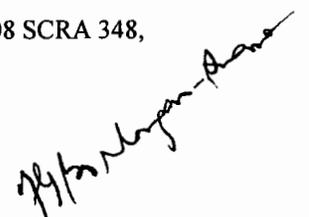
¹⁵ Dated September 16, 2004.

¹⁶ *Office of the Court Administrator v. Saddi*, A.M. No. P-10-2818, November 15, 2010, 634 SCRA 525, 531.

¹⁷ *Id.* at 531-532.

¹⁸ *Office of the Court Administrator v. Zerrudo*, A.M. No. P-11-3006, October 23, 2013, 708 SCRA 348, 354-355.

¹⁹ Please see table of Tampered Official Receipts on pages 2-3 of this Resolution.



receipts in violation of OCA Circular No. 22-94 is a serious matter which Baltazar merely glossed over. The report of the audit team reveals that he merely reported a collection of ₱15.00 or ₱35.00 when he in fact received a bigger amount. This demonstrates to our mind a deliberate attempt to mislead the Court. Additionally, Baltazar failed to provide any reason for the unexplained withdrawals from the accounts for the period January 2008 to November 2012.²⁰

Baltazar provides us with a list of documents which he allegedly had submitted but his letter to this Court only has the X-Ray report as an attachment. Hence, the veracity of such submission cannot be verified.

All of the acts taken as a whole evince Baltazar's propensity for chicanery and dishonesty which, to our mind render him unfit for the position of clerk of court. Given Baltazar's acts and numerous violations of the Court's administrative circulars, the 2002 Revised Manual for Clerks of Courts and the Code of Conduct for Court Personnel, we find him guilty of gross dishonesty, grave misconduct and gross neglect of duty.

However, we cannot agree with the OCA in finding that mitigating circumstances are attendant in the present case. Jurisprudence cited by it particularly *Re: Administrative Case for Dishonesty Against Elizabeth Ting*²¹ and *Re: Failure of Jose Dante E. Guerrero to register His Time In and Out in the Chronolog Time Recorder Machine on Several Dates*,²² does not approximate the gravity of the situation herein faced by Baltazar. One, the cited cases do not involve clerks of court of first level court but individuals who work under the Office of the Clerk of Court with this Court. And two, the respondents in the cited cases do not function as accountable officers of the court. We therefore find these cases not analogous to the case at bar.

When clerks of court are found to have been engaged in seriously dishonest and grave misconduct, this Court has not hesitated to impose the maximum penalty of dismissal at the first infraction from the service as prescribed under Section 46, Rule 10, Revised Rules on Administrative Cases in the Civil Service (RRACCS), to wit:

Section 46. Classification of Offenses. – Administrative offenses with corresponding penalties are classified into grave, less grave or light, depending on their gravity or depravity and effects on the government service.

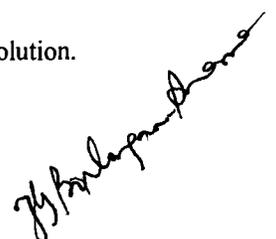
A. The following **grave offenses** shall be **punishable by dismissal** from the service:

1. Serious Dishonesty;
2. Gross Neglect of Duty;
3. Grave Misconduct;

²⁰ Please see table on Undocumented Fiduciary Fund Withdrawals on pages 3-4 of this Resolution.

²¹ 502 Phil. 264 (2005).

²² 521 Phil. 482 (2006).



x x x x
 6. Falsification of official document;
 x x x x (Emphasis supplied)

In the recent case of *Office of the Court Administrator v. Zuñiga*,²³ Aurora Zuñiga Clerk of Court II, Municipal Trial Court, Virac, Catanduanes was found to be guilty of gross dishonesty for failing to remit cash collections and using court funds for her personal consumption. Zuñiga was dismissed from the service and made to restate the Court for cash shortages. Moreover, the Court ordered the OCA to file criminal charges against her.

Similarly, in *Office of the Court Administrator v. Recio*,²⁴ Nelia D.C. Recio was found guilty of gross misconduct, dishonesty and gross neglect of duty for failing to remit cash collections and misappropriating the same. She was also found to have tampered with receipts, the cash book and failed to submit the required monthly reports which the Court considered as act which “evince a malicious and immoral propensity.”²⁵

In *Office of the Court Administrator v. Pacheco*,²⁶ we found Clerk of Court II, Marina Garcia Pacheco, guilty of dishonesty, grave misconduct and gross neglect of duty and consequently dismissed her from the service when she tampered with receipts and incurred cash shortages.

Thus, as Baltazar’s deplorable acts of gross dishonesty, grave misconduct and gross neglect of duty undermined the people’s faith in the courts and, ultimately, in the administration of justice, we order his dismissal from the service with forfeiture of all retirement benefits and with prejudice to re-employment in the government, including government-owned or controlled corporations.

WHEREFORE, we find respondent **FREDELITO R. BALTAZAR**, Clerk of Court II, Municipal Circuit Trial Court, Allacapan-Lasam, Cagayan, **GUILTY** of gross dishonesty, grave misconduct and gross neglect of duty and is hereby **DISMISSED** from the service with forfeiture of all retirement benefits and with prejudice to re-employment in the government, including government-owned or controlled corporations. Further, Mr. Fredelito R. Baltazar is hereby **ORDERED** to restate the balance of the shortages in the amount of ₱112,376.80 and unauthorized withdrawals and other accountability as determined by the Financial Management Office.

The Financial Management Office, Office of the Court Administrator is ordered to compute the aggregate amount of accountabilities incurred by Mr. Fredelito R. Baltazar. It is further ordered to process the terminal leave

²³ A.M. No. P-10-2800, November 18, 2014.

²⁴ 665 Phil. 13 (2011).

²⁵ Id. at 34-35.

²⁶ 641 Phil. 1 (2010).

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benefits of Mr. Fredelito R. Baltazar and is ordered to deduct the entire amount owing to the Court from the same. If the money value of Mr. Fredelito R. Baltazar's terminal leave benefits is insufficient to cover the entire amount, he is ordered to pay the balance to the Court.

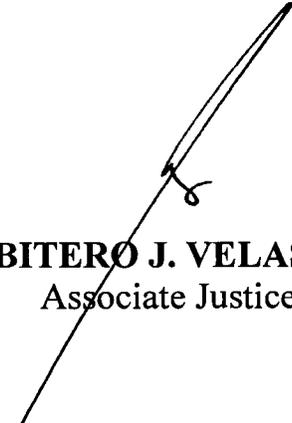
The Legal Office of the Office of the Court Administrator is further directed to file appropriate criminal charges against Fredelito R. Baltazar.

SO ORDERED.



MARIA LOURDES P. A. SERENO
Chief Justice

(On official leave)
ANTONIO T. CARPIO
Associate Justice



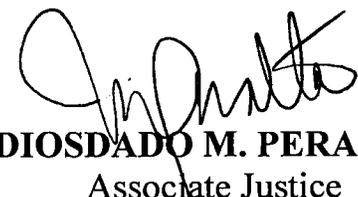
PRESBITERO J. VELASCO, JR.
Associate Justice



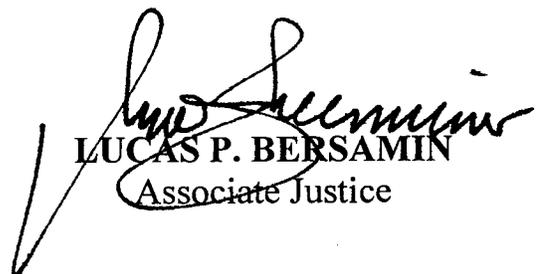
TERESITA J. LEONARDO-DE CASTRO
Associate Justice



ARTURO D. BRION
Associate Justice

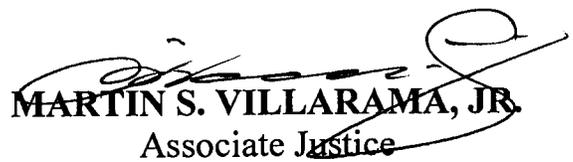


DIOSDADO M. PERALTA
Associate Justice



LUCAS P. BERSAMIN
Associate Justice

(On official leave)
MARIANO C. DEL CASTILLO
Associate Justice



MARTIN S. VILLARAMA, JR.
Associate Justice

(On official leave)
JOSE PORTUGAL PEREZ
Associate Justice


JOSE CATRAL MENDOZA
Associate Justice


BIENVENIDO L. REYES
Associate Justice


ESTELA M. PERLAS-BERNABE
Associate Justice


MARVIC M.V.F. LEONEN
Associate Justice


FRANCIS H. JARDELEZA
Associate Justice