



Republic of the Philippines  
Supreme Court  
Manila

SECOND DIVISION

OFFICE OF THE COURT  
ADMINISTRATOR,

Complainant,

- versus -

ELENA S. DIONISIO,  
Former Officer-in-Charge,  
Interpreter I, Municipal Trial  
Court, Cardona, Rizal,

Respondent.

A.M. No. P-16-3485

[Formerly A.M. No. 14-4-47-MTC]

Present:

CARPIO, J., Chairperson,  
BRION,\*  
DEL CASTILLO,  
MENDOZA, and  
LEONEN, JJ.

Promulgated:

01 AUG 2016

X ----- X

DECISION

**MENDOZA, J.:**

This administrative case stemmed from the in-house financial audit conducted on the books of accounts of Elena S. Dionisio (*Dionisio*), former Officer-in-Charge and Interpreter I, Municipal Trial Court, Cardona, Rizal, covering the period from August 1, 2005 to December 31, 2006. The audit was made following the appointment of Mary Odette C. Aseoche as Clerk of Court II of the said court. The audit was conducted by the Fiscal Monitoring Division, Court Management Office of the Office of the Court Administrator (*OCA*) in June 2008.

Based on the documents submitted, Dionisio incurred shortages in the various funds of the Court, broken down as follows:

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\* On Leave.

Judicial Development Fund ( <i>JDF</i> )	₱20,939.07
Special Allowance for the Judiciary Fund ( <i>SAJ</i> )	17,534.00
Mediation Fund	9,000.00
Fiduciary Fund (over deposit)	(500.00)
Unwithdrawn Sheriff's Trust Fund	500
<b>Total</b>	<u>₱47,473.07</u>

The shortages in the JDF and SAJ were due to non-remittance of collections for September 2006, while the shortage in the mediation fund was due to its non-remittance of collections from October 2005 to November 2006. On the other hand, the over-deposit in the fiduciary fund represents the unwithdrawn sheriff's fund.

In a Letter,<sup>1</sup> dated July 7, 2008, Dionisio was directed to submit the documents necessary to complete the audit and a written explanation for the delayed remittances. As she failed to comply, the OCA sent another Letter,<sup>2</sup> dated January 5, 2009, reiterating its previous directives. In her August 27, 2009 Letter,<sup>3</sup> Dionisio requested for an extension of time to comply but despite the grant of her request, no compliance was submitted.

Apparently, the audit team inquired from the Employees Welfare and Benefits Division, Office of the Administrative Services, and found out that Dionisio compulsorily retired on August 26, 2012 but she did not submit any documents to process her clearance. The court did not hear anything from her until in February 2014 when she inquired about her clearance application. Dionisio was informed that she could not be issued a clearance because of her pending accountabilities. Thus, on February 27, 2014, Dionisio restituted her shortages amounting to ₱47,473.07.

In its October 22, 2014 Memorandum,<sup>4</sup> the OCA found Dionisio administratively liable for not remitting her collections on time and recommended that: (1) the report be docketed as a regular administrative matter against Dionisio; (2) a fine in the amount of ₱5,000.0 and a penalty amounting to ₱21,993.49 representing the accumulated interest earned for the delayed remittances at 6% interest be imposed upon her; and (3) she be allowed to process her court clearance upon payment of the fine and realizable interest.

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<sup>1</sup> *Rollo*, pp. 7-8.

<sup>2</sup> *Id.* at 10.

<sup>3</sup> *Id.* at 11.

<sup>4</sup> *Id.* at 20-21.

Thereafter, the case was elevated to the Court.

### **The Court's Ruling**

The Court agrees with the recommendation of the OCA except as to the penalty.

The Court has always reminded court personnel tasked with collections of court funds to immediately deposit with the authorized government depositories the various funds they have collected as they are not authorized to keep funds in their custody.<sup>5</sup> The unwarranted failure to fulfil these responsibilities deserves administrative sanctions and not even the full payment of the collection shortages will exempt the accountable officer from liability.<sup>6</sup>

Without a quibble, the failure of Dionisio to remit her collections promptly was unjustifiable. It deprived the court of interest that could have been earned if only these amounts were deposited punctually as instructed.<sup>7</sup> Dionisio incurred cash shortages amounting to ₱47,473.07 from September 2006 to November 2006 and failed to comply with the lawful orders of the OCA requiring her to give a satisfactory explanation for the shortages and failed to produce the documents required to complete the audit. In fact, she did not give attention and respect to these directives even after her compulsory retirement on August 26, 2012. It was only on February 27, 2014 that she paid her shortages after she could not get a clearance from the court.

It must be emphasized that the 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.<sup>8</sup> Clerks of Courts and those acting in this capacity perform a delicate function as designated custodian of the court's funds, revenues, records, properties and premises. Hence, any loss, shortage, destruction or impairment of those funds and property makes them accountable.<sup>9</sup>

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<sup>5</sup> *Re: Report on the Financial Audit Conducted in the MTCC-OCC, Angeles City*, 525 Phil. 548, 560 (2006).

<sup>6</sup> *Office of the Court Administrator v. Elumbaring*, 673 Phil. 84, 94 (2011).

<sup>7</sup> *Office of the Court Administrator v. Nini*, 685 Phil 340, 350 (2012).

<sup>8</sup> *Id.*

<sup>9</sup> *Report on the Financial Audit Conducted at the MCTC-Mabalacat, Pampanga*, 510 Phil. 237, 242 (2005).

In *Office of the Court Administrator v. Atty. Galo*,<sup>10</sup> the Court held that the failure of the respondent clerk of court to remit funds deposited with him, as well as to give a satisfactory explanation, constituted gross dishonesty, grave misconduct and even malversation of public funds to which the supreme penalty of dismissal would have been imposed if not for the fact that he had already retired from the service.

In *In Re: Report on Judicial and Financial Audit Conducted in the Municipal Trial Court in Cities, Koronadal City*,<sup>11</sup> the Court imposed upon the respondent retired clerk of court a fine equivalent to six months salary, for incurring shortages in his remittances to the JDF and the General Fund.

Also, in *In Re: Delayed Remittance of Collections of Odtuhan*,<sup>12</sup> the Court held that an unjustified delay in remitting collections constituted grave misconduct. Odtuhan acted as the branch clerk of court for one day and she failed to remit her collections within 24 hours from receipt thereof. The Court, however, lowered the penalty to fine in the amount of ₱10,000.00 for humanitarian reason considering that she had already paid the full amount and was afflicted with ovarian cancer.

Surely, Dionisio would have warranted the maximum penalty of dismissal were it not for the fact that she had already retired from the service. Nonetheless, while dismissal from the service is no longer feasible, a fine of ₱10,000.00 is in order considering that this is her first infraction and she has fully restituted her shortages.

**WHEREFORE**, Elena S. Dionisio, former Officer-in-Charge, Interpreter I, Municipal Trial Court, Cardona, Rizal is **FINED** in the amount of Ten Thousand Pesos (₱10,000.00) and to pay the unrealized interest amounting to ₱21,993.49, to be deducted from her retirement benefits.

**SO ORDERED.**

  
**JOSE CATRAL MENDOZA**  
Associate Justice

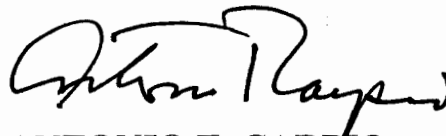
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<sup>10</sup> 373 Phil. 483, 492 (1999).

<sup>11</sup> 496 Phil. 814 (2005).

<sup>12</sup> 445 Phil. 220 (2003).

**WE CONCUR:**

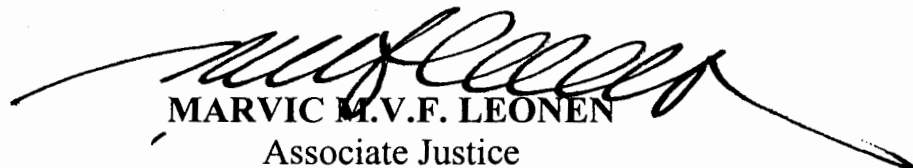


**ANTONIO T. CARPIO**  
Associate Justice  
Chairperson

(On Leave)  
**ARTURO D. BRION**  
Associate Justice



**MARIANO C. DEL CASTILLO**  
Associate Justice



**MARVIC M.V.F. LEONEN**  
Associate Justice