



Republic of the Philippines
 Supreme Court
 Manila

EN BANC

OFFICE OF THE COURT ADMINISTRATOR,
Complainant,

A.M. No. P-14-3244 [Formerly
 A.M. No. 14-6-71-MCTC]*

Present:

GESMUNDO, C.J.,**
 LEONEN, Acting C.J.,***
 CAGUIOA,
 HERNANDO,
 LAZARO-JAVIER,
 INTING,
 ZALAMEDA,
 LOPEZ, M.,
 GAERLAN,
 ROSARIO,
 LOPEZ, J.,
 DIMAAMPAO,
 MARQUEZ,****
 KHO, JR., and
 SINGH, JJ.

- versus -

MS. FE R. ARCEGA, CLERK OF
 COURT II, MUNICIPAL
 CIRCUIT TRIAL COURT,
 MONCADA-SAN MANUEL-
 ANAO, TARLAC,

Promulgated:

Respondent. June 27, 2023

X-----*[Signature]*-----X

R E S O L U T I O N

PER CURIAM:

This administrative case against Ms. Fe R. Arcega (respondent), Clerk of Court II, Municipal Circuit Trial Court (MCTC), Moncada-San Manuel-Anao, Tarlac, stemmed from the request¹ of the Accounting Division, Financial Management Office (FMO), Office of the Court

* Entitled: "Re: Financial Report on the Audit conducted at the Municipal Circuit Trial Court, Moncada-San Manuel-Anao, Tarlac."

** On official leave.

*** Per Special Order No. 2989 dated June 24, 2023.

**** Took no part.

¹ *Rollo*, p. 16.

Administrator (OCA) for the conduct of an immediate audit on the books of accounts of the MCTC due to respondent's non-submission of the court's monthly financial reports.

In the Memorandum² dated May 7, 2014 addressed to then Court Administrator Jose Midas P. Marquez,³ the audit team reported the following discrepancies that it discovered during the first audit, *viz.*:

(1) As to the Cash Count, the audit team arrived at the MCTC on October 2, 2013 and asked for the unremitted collections as of that day. They learned that the unremitted collections did not tally with the supposed collections with a cash shortage of ₱4,727.00:⁴

Fund	Collection for the period	O.R. Used	Total Collection
[Judiciary Development Fund (JDF)]	09/02/13 to 10/01/13	3229767-3229798	2,338.60
[Special Allowance for the Judiciary Fund (SAJF)]	09/02/13 to 10/01/13	3229721-322750/ 3229801-3229804	5,241.40
[Mediation Fund (MF)]	09/02/13 to 10/01/13	720248 - 720250/ 720251-720255	4000.00
[Sheriff's Trust Fund (STF)]	08/13/13 to 10/01/13	8061420-8061422	3,000.00
[Legal Research Fund (LRF)]	02/18/13 to 10/01/13	0966564-0966574	132.00
[Victims Compensation Fund (VCF)]	07/02/13 to 09/16/13	2932075-2932077	15.00
TOTAL COLLECTION PER OFFICIAL RECEIPT			14727.00

SUMMARY

Unremitted collections as of Cash Count date,

² Id. at 4-13.

³ Now a Member of the Court.

⁴ *Rollo*, p. 5.

October 2, 2013	₱14,727.00
Less: Cash on hand per audit, October 2, 2013	<u>10,000.00</u>
CASH SHORTAGE	<u>₱ 4,727.00</u> ⁵

(2) As to the Fiduciary Fund (FF), the team discovered that as of September 30, 2013, respondent had a final accountability in the amount of ₱378,575.00 computed as follows:⁶

A. Beginning Balance as of 28 February 2008	P 464,450.00
Total Collection from March 2008 to 30 September 2013	1,351,725.00
Total	1,816,175.00
Total Withdrawal for the same period	949,850.00
Unwithdrawn [FF] as of 30 September 2013	₱ 866,325.00
B. Unadjusted Bank Balance as of 30 September 2013 (LBP Paniqui, Tarlac Branch SA#0871-0212-79)	₱ 538,023.15
Less: Unwithdrawn Net Interest Earned as of 30 September 2013	3,653.15
STF Collections as of September 30, 2013	46,620.00
Adjusted Bank Balance as of September 30, 2013	₱ 487,750.00
C. Unwithdrawn FF as of 30 September 2013 (A)	₱ 866,325.00
Adjusted Bank Balance as of 30 September 2013 (B)	487,750.00
Final Accountability as of 30 September 2013	₱ 378,575.00 ⁷

During the exit conference, the audit team presented the initial audit findings to respondent and Presiding Judge Marivic C. Vitor (Judge Vitor). Respondent admitted incurring cash shortages but she stated that she had no idea as to the actual amount of her accountability.⁸

(3) As to the STF, the total STF collections deposited in the FF account as of October 3, 2013 in the amount of ₱80,820.00 was short of

⁵ Id. at 5. Emphases in the original

⁶ Id. at 6.

⁷ Id. Emphases in the original.

⁸ Id. at 6 and 25-26.

₱8,400.00 considering that the unwithdrawn STF as of September 30, 2013 totaled to ₱89,220.00. Moreover, the collection for STF for the years 2010 and 2011 amounting to ₱32,200.00 was deposited only on October 3, 2013 during the conduct of the audit.⁹

(4) As to the JDF, the SAJF, and the MF, listed below are respondent's balance of accountabilities as of September 30, 2013, to wit:

FUNDS	JDF	SAJF	MF	GF-NEW ¹⁰
Period Covered	March 1, 2008 to September 30, 2013			
Total Collections	227,350.20	404,188.90	179,500.00	16,710.99
Total Remittance	185,247.00	262,988.30	172,500.00	16,710.99
Balance of Accountability as of Sept. 30, 2013	42,103.20	141,190.60	7,000.00	-
Deposit-in-transit (10/03/13)	(1,193.60)	(2,986.40)	(3,500.00)	-
Balance of Accountability – Shortages of 09/30/13	40,909.60	138,204.20	3,500.00	_11

The audit team found that the shortages of ₱40,909.60 and ₱138,204.20 in the JDF and SAJF, respectively, were due to the erroneous footing of collections which started from March 1, 2008 or when respondent assumed office. For the shortages in the MF, respondent admitted that she did not deposit the collections for the month of April 2013 in the amount of ₱3,500.00.¹²

(5) As to the interest, the team observed that respondent violated

⁹ Id. at 7.

¹⁰ Id. at 9. New General Fund.

¹¹ Id. at 8-9. Emphases in the original.

¹² Id.

Section 111,¹³ Article 1 of the Government Accounting & Auditing Manual and Administrative Circular No. (AC) 35-2004¹⁴ dated August 30, 2004 when she delayed the remittance of the collections, and in effect, deprived the government of the interest that it would have earned if the collections were deposited on time.¹⁵ As such, the audit team opined that respondent be made to pay a penalty of ₱81,946.30, or the total interest on the delayed remittances, at the legal rate of 6% computed as follows:¹⁶

Fund	Total Unearned Interest	Schedule
[JDF]	4,781.06	2
[SAJF]	16,410.89	3
[MF]	2,405.75	4
[STF]	7,698.02	5
[FF]	50,650.58	6
Total	81,946.30¹⁷	

In a Letter¹⁸ dated February 27, 2014, respondent stated that she had yet to finish verifying each account which caused the delay in the submission of documents required by the audit team. She admitted that she violated her oath as an accountable officer and begged the audit team for an additional three months to reconstitute the missing amounts.

The audit team, however, recommended that: (a) its report be docketed as a regular administrative matter against respondent considering that a period of six months had already passed since the last audit was conducted; and (b) respondent be directed to reconstitute the total shortages she incurred amounting to ₱569,588.80, broken down as follows:¹⁹

Fund	Balance of Accountability
------	---------------------------

¹³ "All collections totaling to ₱500.00 and more should be remitted within 24 hours upon collection or when it is below ₱500.00 on a weekly basis." See *Re: Financial Report on the Audit Conducted in the MCTC, Apalit-San Simon, Pampanga*, 574 Phil. 218, 225 (2008).

¹⁴ Supreme Court Administrative Circular No. 35-2004 states that: "[a] monthly bank statement shall also accompany the monthly report" and that "*the monthly balance of the statement must tally with the total of the monthly report of collections.*"

¹⁵ *Rollo*, p. 9.

¹⁶ *Id.* at 10.

¹⁷ *Id.* Emphases in the original.

¹⁸ *Id.* at 32.

¹⁹ *Id.* at 11.

Period Covered	March 1, 2008 to Sept. 30, 2013
[FF]	378,575.00
[STF]	8,400.00
[JDF]	40,909.60
[SAJF]	138,204.20
[MF]	3,500.00
Total Accountability	569,588.80²⁰

The audit team likewise recommended that respondent be fined in the amount of ₱81,946.30 for failure to deposit her collections on time thereby depriving the government of the interest that it would have earned from such collections.²¹

In the Memorandum²² dated May 9, 2014, the OCA adopted the audit team's findings and recommendation and endorsed it for approval of the Court. Then, the Court, in the Resolution²³ dated July 23, 2014, resolved to: (1) docket the report as a regular administrative matter against respondent; (2) direct respondent to reconstitute the total shortages incurred amounting to ₱569,588.80 within 10 days from notice; (3) fine respondent in the amount of ₱81,946.30 for failure to deposit her collections on time; (4) place respondent under preventive suspension, effective immediately, without salary and benefits pending the termination of this administrative matter; and (5) direct Judge Vitor to designate an accountable officer of the MCTC, vice respondent, and strictly monitor the financial transactions of the court.²⁴

The Court likewise directed respondent to explain the following audit findings: (a) non-submission of monthly report of cash collections, deposit, and withdrawals; (b) delayed remittances of collections; (c) non-compliance with the STF procedures on the release of cash advances to process servers and other court-authorized persons for service of summons under Section 10, Rule 141 of the Rules of Court; and (d) withholding of documents upon demand while the audit team was

²⁰ Id. Emphases in the original.

²¹ Id. at 12.

²² Id. at 1-3. Signed by then Court Administrator Jose Midas P. Marquez (now a Member of the Court), Deputy Court Administrator Jenny Lind R. Aldecoa-Delorino, and OCA Chief of Office-Court Management Office Marina B. Ching.

²³ Id. at 52-54.

²⁴ Id. at 54.

conducting their examination. Moreover, the Court ordered respondent to submit the lists of collections, withdrawals, interest earned, and statements of unwithdrawn for FF and STF as of September 30, 2013.²⁵

Despite this, respondent failed to explain the irregularities that the audit team discovered. She did not also comply with the Court's directive requiring her to submit the lists of collections, withdrawals, and interest earned, among others.

In the Memorandum²⁶ dated June 11, 2015, the audit team, after conducting a second audit covering the period from March 1, 2008 to March 30, 2015, found respondent accountable for the total amount of ₱618,534.51 computed as follows:²⁷

Fund	Balance of Accountability
Period Covered	March 1, 2008 to February 28, 2014
[FF]	349,575.00
[STF]	8,400.00
[JDF]	39,716.00
[SAJF]	138,397.20
[MF]	500.00
Total Unearned Interest due to Delayed Deposits	81,946.31
Total Accountability	618,534.51

The audit team reported that: (1) respondent's final accountability as of March 31, 2015 with respect to the FF was decreased from ₱378,575.00 to ₱349,575.00;²⁸ (2) as to the STF, respondent's balance of accountability as of March 31, 2015 was still ₱8,400.00 as she had yet to make any restitution of the amount;²⁹ and (3) with regard to the JDF, the SAJF, and the MF, respondent's final accountability, which included the balance from the first audit, is as follows:

²⁵ Id. at 53.

²⁶ Id. at 70-79.

²⁷ Id. at 77.

²⁸ Id. at 73.

²⁹ Id. at 74.

FUNDS	JDF	SAJF	MF	GF-NEW
Period Covered	March 1, 2008 to 28 February 2014			
Accountability as of September 30, 2013 (Previous audit)	39,716.00	138,204.20	3,500.00	-
Total Collections for the period October 2013 – February 2014	15,169.20	26,930.80	10,000.00	-
Total Collections as of February 28, 2014	54,885.20	165,135.00	13,500.00	-
Total Remittance for the same period	15,169.20	26,737.80	13,000.00	-
Final Accountability as of March 31, 2015	39,716.00	138,397.20	500.00	30

On September 21, 2015, the audit team requested from the Leave Division, Office of Administrative Services (OAS), OCA, and FMO, OCA, the balance of earned leave credits of respondent and its corresponding monetary value.³¹

Based on the Certifications dated March 10, 2016 and January 22, 2016, from the Finance Division, FMO, and Leave Division, OAS, OCA, respectively, the money value of respondent's earned leave credits amounted to ₱483,784.59. Thus, even after deducting respondent's earned leave credits of ₱483,784.59 from her final accountability of ₱618,534.51, respondent will still have to restitute the balance of ₱134,749.92.³²

In the Memorandum³³ dated September 13, 2016, the OCA issued the following recommendations:

³⁰ Id. at 75.

³¹ Id. at 60.

³² Id.

³³ Id. at 56-62.

1) respondent FE R. ARCEGA, Clerk of Court II, Municipal Circuit Trial Court, Moncada-San Manuel-Anao, Tarlac:

- 1.a) be DISMISSED from the service with FORFEITURE of all retirement benefits, except earned leave credits, and with prejudice to re-employment in the government, including government-owned or controlled corporations (GOCC);
- 1.b) be DIRECTED to RESTITUTE the remaining cash accountability amounting to ₱134,749.92 considering that the monetary value of her earned leave credits and other emoluments amounting to ₱483,784.59 is insufficient to cover her total cash accountability in the amount of ₱618,534.51. For the processing of the court clearance, details of the cash accountability are as follows:

Fund	Balance of Accountability
Period Covered	1 March 2008 to 28 February 2014
Fiduciary Fund (FF)	₱ 349,575.00
Sheriff's Trust Fund (STF)	8,400.00
Judiciary Development Fund (JDF)	39,716.00
Special Allow. for the Judiciary Fund (SAJF)	138,397.20
Mediation Fund (MF)	500.00
Total Unearned Interest due to Delayed Deposits	81,946.31
TOTAL ACCOUNTABILITY	₱618,534.51

2) the Legal Office, Office of the Court Administrator, be DIRECTED to FILE the appropriate criminal charges against respondent FE R. ARCEGA; and

3) the Finance Division, FMO, OCA, be DIRECTED to:

- 3.a) COMPUTE the withheld salaries of respondent FE R. ARCEGA; and
- 3.b) APPLY the terminal leave pay and withheld salaries and allowances of respondent Fe R. Arcega to her cash accountabilities dispensing with the usual documentary requirements in the order of priority, to wit:

Fund	Balance of Accountability
Period Covered	1 March 2008 to 28 February 2014
Fiduciary Fund (FF)	₱ 349,575.00
Sheriff's Trust Fund (STF)	8,400.00
Judiciary Development Fund (JDF)	39,716.00
Special Allow. for the Judiciary Fund (SAJF)	138,397.20
Mediation Fund (MF)	500.00
Total Unearned Interest due to Delayed Deposits	81,946.31
TOTAL ACCOUNTABILITY	₱618,534.51

(4) Ms. TERESITA S. GALANG, Officer-in-Charge, MCTC, Moncada-San Manuel-Anao, Tarlac be DIRECTED to strictly monitor the disbursements of the court's cash bonds and Sheriff's Trust Fund, and if found to be undeposited during the period of accountability of respondent Fe R. Arcega, the same should be taken directly from her and not from the bank deposits of each fund account; and

(5) Hon. MARIVIC C. VICTOR, Presiding Judge, MCTC, Moncada-San Manuel-Anao, Tarlac, be DIRECTED to strictly MONITOR the financial transactions of the court, otherwise, she shall be held equally liable for the same infractions of the employees under her supervision.³⁴

In the Resolution³⁵ dated November 14, 2016, the Court noted the OCA Memorandum dated September 13, 2016 on the second financial audit to establish respondent's final accountability and required the parties to manifest whether they were willing to submit the matter for resolution on the basis of the pleadings filed.

However, up to date, no manifestation has been filed.³⁶

In a Letter³⁷ dated August 9, 2021, Acting Presiding Judge Regina D. Balmores-Laxa requested for an immediate resolution of the case so that the post can be declared vacant and a new Clerk of Court can be appointed to the position.

³⁴ Id. at 60-62.

³⁵ Id. at 88.

³⁶ As of November 8, 2021, Case Administration System shows that no manifestation has been filed.

³⁷ *Rollo*, p. 90.

The Issue

Whether respondent should be held administratively liable for the acts complained of.

The Court's Ruling

The Court concurs with the findings and recommendations of the OCA, but in doing so, the Court will apply the provisions of A.M. No. 21-08-09-SC³⁸ dated February 22, 2022 which further amended Rule 140 of the Rules of Court, in determining the proper penalties to be imposed upon respondent.

Needless to state, officials and employees of the government, including members and personnel of the Judiciary, occupy positions of public trust. As such, they are each mandated to act not only with efficiency but also to constantly serve the public with utmost responsibility, loyalty, and integrity.³⁹ It is for this reason that the Court has always reminded those who belong to the Judiciary to adhere faithfully to their mandated duties and responsibilities since the image of the entire institution is mirrored in their actions.⁴⁰

In the case at bar, respondent *admitted* to incurring shortages, failing to deposit collections on time, and even using the collections for personal purposes, *viz.*⁴¹

Team Leader

In the Fiduciary Fund, I am not sure. Based on the record you have presented, ₱538,923.15 unadjusted bank balance as of September 30, 2013. Unwithdrawn Fiduciary Fund as of September 30, 2013 is ₱866,325.00, so you have ₱378,575.00 Fiduciary balance of

³⁸ Entitled: "Re: Further Amendments to Rule 140 of the Rules of Court," issued on February 22, 2022.

³⁹ Section 1, Article XI of the 1987 Philippine Constitution.

⁴⁰ *Office of the Court Administrator v. Ofilas*, 633 Phil. 35, 53 (2010).

⁴¹ *Rollo*, pp. 25 and 32.

accountability.

Your salary might be hold but not because of this audit. It is the accounting. We will give you ten days. What can you say, Miss Fe? Can you account that?

Respondent I know I have shortages but as to the figure I am not sure.

Team Leader You have no idea? Can you give us a little explanation why?

Respondent As I have explained, it started when there was somebody who withdrew cash bond. It was not withdrawn from the bank and I tried to get from the collection and then when I did not deposit, I let it remain that way, so I off set and *I know it is really wrong and against the rule. And in most cases, I am using personally for emergency.* I cannot bring it to normal, so I let it remain that way. Actually, I know what is the sanction after this.⁴²

By her actions, respondent violated OCA Circular No. 13-92,⁴³ OCA Circular No. 50-95,⁴⁴ as well as the 2002 Revised Manual for Clerks of Court⁴⁵ which provides, among others, that Clerks of Court must deposit all collections from bailbonds, rental deposits, and other fiduciary collections *within 24 hours from receipt thereof* with the Land Bank of the Philippines (LBP), the authorized government depository bank for the Judiciary.⁴⁶

⁴² Id. at 24-25.

⁴³ Court Fiduciary Funds, issued on March 1, 1992.

⁴⁴ Court Fiduciary Funds, issued on October 11, 1995.

⁴⁵ Subparagraph c.1, c (court fiduciary funds), 2.1.2.2. (procedural guidelines), 2.1. (Office of the Clerk of Court and Single Sala Court), 2 (Non-Adjudicative Functions), E (Specific Functions and Duties), Chapter VI of the 2002 Revised Manual for Clerks of Court; A.M. No. 02-5-07-SC, En Banc Resolution dated March 8, 2002.

⁴⁶ Under OCA Circular 8A-93, all Clerk of Courts are directed to deposit all collections subject of the guidelines laid out in OCA Circular No. 13-92 with the Land Bank of the Philippines. Retrieved from: <<https://oca.judiciary.gov.ph/wp-content/uploads/2014/08/OCA-Circular-No.-8A-1993.pdf>> last accessed on September 15, 2022.

Respondent likewise violated Supreme Court Administrative Circular No. 3-00⁴⁷ which mandates that the daily collections for the JDF and the General Fund in the MCTC shall be deposited *everyday* with the nearest LBP branch, but if depositing daily is not possible, deposits for the funds shall be at the end of every month; provided, however, that whenever collections for the JDF reach ₱500.00, the amount shall be deposited immediately even before the said period.

Besides, OCA Circular No. 32-93⁴⁸ mandates all Clerks of Court and accountable officers to submit to the Court a monthly report of collections for all funds not later than the 10th day of each succeeding month. In addition, OCA Circular No. 113-2004⁴⁹ requires that the monthly reports of collections and deposits for the JDF, the SAJ, and the FF be sent not later than the 10th day of each succeeding month to the Chief Accountant, Accounting Division, FMO, OCA, Supreme Court.

Undoubtedly, respondent's failure to promptly remit her cash collections and her non-submission of the required monthly reports, which prompted the Court to conduct the audits in the first place, constitutes as a flagrant violation of the foregoing Court issuances and amounts to Gross Neglect of Duty in the Performance or Non-Performance of Official Functions and Gross Misconduct.⁵⁰

Moreover, jurisprudence dictates that the act of *misappropriating* court funds by delaying the deposit of or failing to remit cash collections within the prescribed period is also tantamount to Serious Dishonesty.⁵¹ As a rule, "[f]ailure of a public officer to remit funds upon demand by an authorized officer constitutes *prima facie* evidence that [he or she] has put such missing funds or property to personal use."⁵² Here, respondent already admitted that she had incurred cash shortages and used the court

1993.pdf> last accessed on September 15, 2022.

⁴⁷ Re: Guidelines in the Allocation of the Legal Fees Collected Under Rule 141 of the Rules of Court, as Amended, Between the General Fund and the Judiciary Development Fund, Supreme Court Administrative Circular No. 3-00, June 15, 2000.

⁴⁸ Collection of Legal Fees and Submission of Monthly Report of Collections, July 9, 1993.

⁴⁹ Submission of Monthly Reports of Collections and Deposits, September 16, 2004.

⁵⁰ See *Financial Audit on the Books of Accounts of Mr. Agerico P. Balles, MTCC-OCC, Tacloban City*, 602 Phil. 1 (2009). See also *Office of the Court Administrator v. Panganiban*, 798 Phil. 216, 224 (2016).

⁵¹ Re: Report on the Financial Audit Conducted in the Municipal Trial Court, Labo, Camarines Norte, A.M. No. P-21-4102, January 5, 2021.

⁵² *Vilar v. Angeles*, 543 Phil. 134, 143 (2007).

funds “personally for emergency”;⁵³ hence, she, too, is guilty of Serious Dishonesty.

Under Section 14, in relation to Section 17, Rule 140 of the Rules of Court, as amended, Gross Neglect of Duty, Gross Misconduct, and Serious Dishonesty are classified as Serious Charges and sanctioned by any of the following:

- (a) Dismissal from service, forfeiture of all or part of the benefits as the Supreme Court may determine, and disqualification from reinstatement or appointment to any public office, including government-owned or -controlled corporations. *Provided, however,* that the forfeiture of benefits shall in no case include accrued leave credits;
- (b) Suspension from office without salary and other benefits for more than six (6) months but not exceeding one (1) year; or
- (c) A fine of more than ₱100,000.00 but not exceeding ₱200,000.00.

Pertinently, Section 21 of Rule 140 also provides:

SECTION 21. *Penalty for Multiple Offenses.* – If the respondent is found liable for more than one (1) offense arising from separate acts or omissions in a single administrative proceeding, the Court shall impose separate penalties for each offense. Should the aggregate of the imposed penalties exceed five (5) years of suspension or ₱1,000,000.00 in fines, the respondent may, in the discretion of the Supreme Court, be meted with the penalty of dismissal from service, forfeiture of all or part of the benefits as may be determined, and disqualification from reinstatement or appointment to any public office, including government-owned or -controlled corporations. *Provided, however,* that the forfeiture of benefits shall not include accrued leave credits.

All things considered, the Court deems it proper to impose upon respondent the penalty of dismissal from the service with forfeiture of all benefits, *excluding* her accrued leave credits, in view of her failure to promptly remit her cash collections and to submit the required monthly reports thereof and for having misappropriated court funds. In addition, the Court disqualifies respondent from being reinstated or appointed to

⁵³ *Rollo*, p. 25.

any public office including any government-owned and/or -controlled corporation or government financial institution.⁵⁴

Finally, the Court notes that aside from respondent's cash shortages amounting to ₱569,588.80, her failure to deposit her cash collections on time resulted in *unearned interest* in the total amount of ₱81,946.31 to the prejudice of the government for which she is likewise held accountable for.⁵⁵

WHEREFORE, the Court finds respondent Fe R. Arcega, Clerk of Court II, Municipal Circuit Trial Court, Moncada-San Manuel-Anao, Tarlac, **GUILTY** of Gross Neglect of Duty, Gross Misconduct, and Serious Dishonesty. Accordingly, the Court **DISMISSES** her from the service with forfeiture of all retirement benefits, excluding her earned leave credits, with prejudice to her re-employment in the government, including government-owned or -controlled corporations.

The Court **DIRECTS**: (1) the Employees Leave Division, Office of Administrative Services, Office of the Court Administrator, to **DETERMINE** the balance of respondent's earned leave credits; and (2) the Finance Division, Fiscal Management Office, Office of the Court Administrator, to **COMPUTE** and **PROCESS** the monetary value of her withheld salaries and earned leave credits, dispensing with the usual documentary requirements, and **APPLY** the amount thereof to her total accountability as listed below. The remaining balance, if any, shall be released to respondent subject to the usual clearances and other documentary requirements.

Fund	Balance of Accountability
Period Covered	1 March 2008 to 28 February 2014
Fiduciary Fund	₱ 349,575.00
Sheriff's Trust Fund	8,400.00
Judiciary Development Fund	39,716.00

⁵⁴ *Financial Audit on the Books of Accounts of Mr. Agerico P. Balles, MTCC-OCC, Tacloban City*, 602 Phil. 1, 12-13 (2009); In *Re: Erlinda P. Patiag*, A.M. Nos. 11-6-60-MTCC & P-13-3122, June 18, 2019.

⁵⁵ See In *Re: Erlinda P. Patiag*, A.M. Nos. 11-6-60-MTCC & P-13-3122, June 18, 2019.

Special Allow. for the Judiciary Fund	138,397.20
Mediation Fund	500.00
Total Unearned Interest due to Delayed Deposits	81,946.31
TOTAL ACCOUNTABILITY	₱618,534.51

The Court **ORDERS** respondent to restate any remaining shortages in case the monetary value of her earned leave credits and/or other benefits is not sufficient to cover her total accountability.

Furthermore, the Court **DIRECTS** the Legal Office, Office of the Court Administrator to file with dispatch the appropriate criminal charges against respondent in relation to her transgressions in the case.

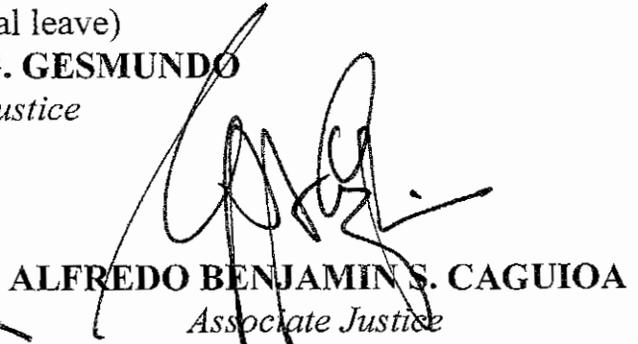
Finally, the Court **DIRECTS**: (1) the Officer-in-Charge of the Municipal Circuit Trial Court, Moncada-San Manuel-Anao, Tarlac to **STRICTLY MONITOR** the disbursements of the court's cash bonds and Sheriff's Trust Fund, and if found to be undeposited during the period of accountability of respondent, the amount should be taken directly from her and not from the bank deposits of each fund account; and (2) the Presiding Judge of Municipal Circuit Trial Court, Moncada-San Manuel-Anao, Tarlac to **MONITOR** the financial transactions of the court in strict adherence to all applicable Supreme Court issuances thereto on the proper handling of all Judiciary funds. Otherwise, he or she shall be held equally liable for the same infractions of the employees under his or her supervision.

SO ORDERED.

WE CONCUR:

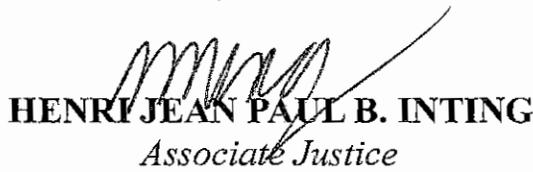
(On official leave)
ALEXANDER G. GESMUNDO
Chief Justice

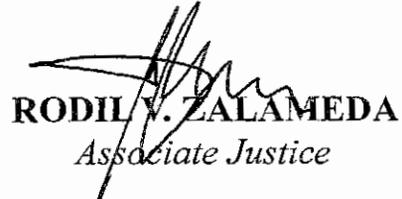

MARVIC M.V.F. LEONEN
Acting Chief Justice
Per S.O. No. 2989 dated June 24, 2023


ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

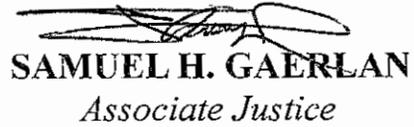

RAMON PAUL L. HERNANDO
Associate Justice


AMY C. LAZARO-JAVIER
Associate Justice


HENRI JEAN PAUL B. INTING
Associate Justice

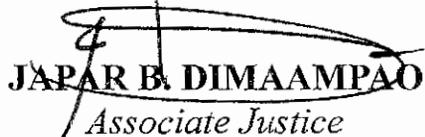

RODIL V. ZALAMEDA
Associate Justice


MARIO V. LOPEZ
Associate Justice


SAMUEL H. GAERLAN
Associate Justice

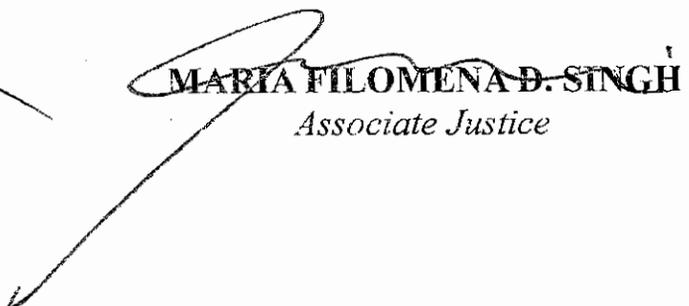

RICARDO R. ROSARIO
Associate Justice


JHOSEP Y. LOPEZ
Associate Justice


JAPAR B. DIMAAMPAO
Associate Justice

(No part)
JOSE MIDAS P. MARQUEZ
Associate Justice


ANTONIO T. KHO, JR.
Associate Justice


MARIA FILOMENA D. SINGH
Associate Justice

