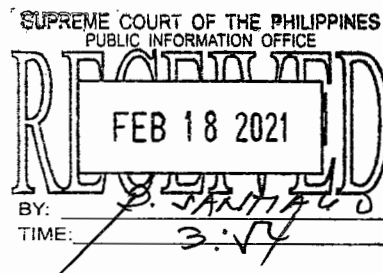




Republic of the Philippines
Supreme Court
 Manila



EN BANC

**OFFICE OF THE COURT
 ADMINISTRATOR,**

Complainant,

A.M. No. P-20-4071

Present:

PERALTA, *Chief Justice,*
 PERLAS-BERNABE,
 LEONEN,
 CAGUIOA,
 GESMUNDO,
 REYES, J., JR.,
 HERNANDO,
 CARANDANG,
 LAZARO-JAVIER,
 INTING,
 ZALAMEDA,
 LOPEZ,
 DELOS SANTOS,
 GAERLAN, *and*
 BALTAZAR-PADILLA,* *JJ.*

-versus-

ABBA MARIE B. DEL ROSARIO,
Court Interpreter I; ATTY. MARIA
PAZ V. ZALSOS-UYCHIAT, Former
Clerk of Court VI; and ATTY. AISA
B. MUSA-BARRAT, Incumbent Clerk
of Court VI, All of the Regional Trial
Court, Tubod, Lanao del Norte,

Respondents.

Promulgated:

September 15, 2020

X-----X

DECISION

PER CURIAM:

This is an administrative matter stemming from an audit conducted by the Office of the Court Administrator (OCA) on the books of accounts of the Regional Trial Court (RTC) of Tubod, Lanao del Norte, in view of the resignation on January 31, 2017 of Atty. Maria Paz Teresa V. Zalsos-Uychiat (Atty. Zalsos-Uychiat) as Clerk of Court.

The objectives of the financial review were: (1) to determine the accuracy and regularity of the cash transactions of the said court; (2) to ascertain whether all the judiciary fund collections have been deposited in full

* On leave.

within the prescribed period; (3) to examine whether the filing fees collected were in accordance with Rule 141 of the Rules of Court; and (4) to aid the Clerk of Court of the said court on the proper bookkeeping and accounting of judiciary funds.

The audit team of OCA (Financial Audit Team) reported that the following court employees acted as accountable officers with the corresponding accountability period:

ACCOUNTABLE OFFICER	POSITION	ACCOUNTABILITY PERIOD
Atty. Ivy F. Damayo	Former Clerk of Court VI	01/01/04 – 10/07/08
Ms. Abba Marie B. Del Rosario	Former OIC/Court Interpreter I	10/08/08 – 01/27/09
Atty. Maria Paz Teresa V. Zalsos-Uychiat	Former Clerk of Court VI	09/01/10 – 01/22/17
Ms. Florence O. Perocho	OIC/Court Legal Researcher II	01/28/09 – 08/31/10 01/23/17 – 11/30/17
Atty. Aisa B. Musa-Barrat	Incumbent Clerk of Court VI	12/01/17 – 09/30/18

In its Report¹ dated June 18, 2020, the Financial Audit Team found numerous irregularities in the management of judiciary funds, as well as missing or unaccounted amounts from the court *a quo*'s bank accounts, to wit:

1. The cash count on October 8, 2018, under the accountability of Atty. Aisa B. Musa-Barrat (Atty. Musa-Barrat), yielded a cash shortage of ₱164,520.00. This represents unremitted collections for the Judiciary Development Fund (JDF), Special Allowance for Judiciary Fund (SAJF), Mediation Fund (MF), Fiduciary Fund (FF), Legal Research Fund (LRF) and Land Registration Authority (LRA).
2. All official receipts (ORs) requisitioned from the Property Division of the Office of Administrative Services (OAS), OCA, were duly accounted for except for three booklets with serial numbers 86677451-86677500 and 6538201-6538300 which were not presented for examination. As of September 30, 2018, 310 out of 437 booklets had been utilized, with 118 booklets unused.
3. An examination of the Undertakings of Cash Bond Deposit, Release Orders from Detention and original ORs show discrepancies in the data shown in the ORs. The Financial Audit Team found that in some instances when a cash bond was posted, the court only issued an Undertaking of Cash Bond Deposit in lieu of the corresponding OR. In

¹ Rollo, pp. 1-35.

other cases, the OR numbers were falsified while the receipts were tampered. These irregularities resulted in a total amount of ₱2,342,500.00 in unremitted and un-receipted cash bond collections. These irregularities occurred between 2014 and January 2017 during the incumbency of Atty. Zalsos-Uychiat as Clerk of Court. However, Ms. Del Rosario admitted to tampering and falsifying some of these receipts.

In view of this discrepancy, the following amounts were restituted by the respective court employees:

Accountable Officer	Amount Restituted	Date of Restitution
Ms. Abba Marie B. Del Rosario	₱ 200,000.00	12/07/18
	500,000.00	12/13/18
	100,000.00	01/11/19
	950,000.00	01/23/19
	155,000.00	02/20/19
	51,500.00	04/23/19
Atty. Aisa B. Musa-Barrat	100,000.00	12/13/18
	190,000.00	01/09/19
TOTAL	₱2,246,500.00	

4. With regard to the Sheriff's Trust Fund (STF), the Financial Audit Team found that a total amount of ₱6,000.00 was withdrawn by Atty. Zalsos-Uychiat on April 15, 2016 without matching collection. No supporting document for said STF withdrawals was attached to the file copies of the court's monthly financial reports.
5. As to the JDF Collections, Atty. Zalsos-Uychiat failed to remit a total amount of ₱11,849.00 covering the period of January 1 to 20, 2017.

On the other hand, Atty. Musa-Barrat under-remitted the amount of ₱1,443.80. Nevertheless, she restituted the amount of ₱1,475.80 on January 9, 2019 and January 29, 2020. The Financial Audit Team observed that Atty. Musa-Barrat incurred delay in the remittance of the JDF collections.

6. With regard to SAJF collections, Atty. Zalsos-Uychiat failed to remit the amounts covering the period of January 1 to 20, 2017, or a total of ₱14,296.00.

Ms. Perocho had an unremitted amount of ₱91.00 but was able to retribute the same.

Atty. Musa-Barrat failed to remit on time the amount of ₱1,862.60. She restituted ₱1,662.60 on January 9, 2019 and ₱200.00 on February 14, 2020.

7. For General Fund – New (GF-New), Atty. Zalsos-Uychiat failed to remit the total amount of ₱19,832.00.
8. Atty. Zalsos-Uychiat has an outstanding balance of ₱500.00 for unremitted MF collections.

Atty. Musa-Barrat failed to remit the amount of ₱1,500.00 but was able to retribute the same on January 10, 2019.

9. An examination of the collections for the LRF and the LRA revealed shortages of ₱3,282.41 and ₱3,790.00, respectively. Ms. Perocho restituted ₱790.00 to the LRA on January 31, 2020. On the other hand, Atty. Musa-Barrat remitted ₱1,000.00 on January 10, 2019.
10. In fine, the unrestituted accountabilities of Atty. Zalsos-Uychiat and Ms. Perocho are broken down as follows:

Fund	Atty. Zalsos-Uychiat	Ms. Perocho	Total
FF	PHP 672,000.60	PHP 105,000.00	PHP 777,000.00
STF	10,240.00	0.00	10,240.00
JDF	11,849.00	0.00	11,849.00
SAJF	14,296.00	0.00	14,296.00
GF-New	19,832.00	0.00	19,832.00
MF	500.00	0.00	500.00
LRF	3,282.41	0.00	3,282.41
LRA	2,000.00	0.00	2,000.00
Total	PHP 734,000.01	PHP 105,000.00	PHP 839,000.01

The Financial Audit Team found that with regard to the missing amount of ₱672,000.60 from the FF that was initially attributed to Atty. Zalsos-Uychiat, ₱648,000.00 was actually unaccounted for due to the machinations of Ms. Abba Marie B. Del Rosario (Ms. Del Rosario).

11. Further, the Financial Audit Team also made the following findings:
 - a. The court incurred delay in the submission of the monthly financial reports for December 2017 to September 2018 to the Accounting Division, Financial Management Office (FMO), OCA;

- b. The court failed to maintain an official cash book for each fund for the recording of financial transactions;
- c. Fines imposed in drug cases and as penalty for the crime committed were receipted and remitted to the FF account instead of the Dangerous Drugs Board (DDB) and GF-New accounts, respectively, pursuant to OCA Circular No. 26-2018 dated 13 February 2018; and
- d. The Victim's Compensation Fund (VCF) of Five Pesos (₱5.00) was not collected in civil cases filed in court, in violation of Section 20 of Amended Administrative Circular No. 35-2004.

Thereafter, an exit conference was conducted by the Financial Audit Team in order to apprise the accountable officers of its findings, as well as allow them to explain the numerous irregularities in the handling of judiciary funds that were unearthed following the extensive examination of the court *a quo*'s books of accounts.

Explanation of Ms. Del Rosario

In her letter dated December 13, 2018, Ms. Del Rosario explained that she made the erasures, tampering and non-issuance of ORs due to the unavailability of court receipts for several months in 2015. She likewise admitted that she failed to issue ORs for some bonds because of her failure to replenish the funds therefor. She also asserted that she was not well acquainted with the process of issuance of receipts.

Explanation of Atty. Zalsos-Uychiat

Atty. Zalsos-Uychiat executed an Affidavit dated December 13, 2018, claiming that she had no knowledge of the irregular practices in the court *a quo* as well as her surprise that the Financial Audit Team arrived at such findings. She asserted that she delegated all fiscal matters to Ms. Del Rosario, believing in good faith that the latter was performing such functions properly. As proof of her innocence, Atty. Zalsos-Uychiat provided screenshots of Ms. Del Rosario's text messages confessing to the irregularities that were discovered by the Financial Audit Team.

Explanation of Atty. Musa-Barrat

Atty. Musa-Barrat explained that because she was new to her job, she was not able to submit the monthly reports on time. She alleged that on her first day as Clerk of Court a bond in the amount of ₱200,000.00 was posted

by an accused, which amount she was not able to deposit because the bank closed early. She kept the said amount in her bag for safekeeping but the same was stolen when she had dinner in a fastfood restaurant in Iligan City. She was unable to restitute the said amount on time because it took months before she received her initial salary. As to her other lapses, Atty. Musa-Barrat acknowledged the same and sought the Court's forgiveness.

On July 1, 2020, the OCA issued a Memorandum² adopting the findings of the Financial Audit Team and recommending the following disciplinary actions to be taken:

1. [T]his report be **DOCKETED** as a regular administrative matter against the following personnel:
 - a. **Ms. ABBA MARIE B. DEL ROSARIO**, Court Interpreter I, RTC, Tubod, Lanao del Norte, for receiving collections without issuing official receipts (ORs) as an acknowledgment of payments, tampering of the triplicate and duplicate copies of ORs, using **one (1) OR** for **two (2)** different transactions, falsifying of data collections in the Undertaking of Cash Bond Deposits, lapping of collections and remittances, and non-remittance and non-reporting of collections;
 - b. **Atty. MARIA PAZ TERESA V. ZALSOS-UYCHIAT**, former Clerk of Court VI, RTC, Tubod, Lanao del Norte, for failure to exercise reasonable diligence, prudence and due care in the performance of her duties which resulted to the shortages in the judiciary fund; and
 - c. **Atty. AISA B. MUSA-BARRAT**, incumbent Clerk of Court VI, RTC, Tubod, Lanao del Norte, for failure to remit the court collections and submit the monthly financial reports on time, record the financial transactions in the respective book of accounts, exercise prudence in the handling of court's ORs and to take necessary and reasonable measure that could have prevented the loss and misuse of court receipts and the occurrence of unremitted collections.

x x x x

5. **Ms. ABBA MARIE B. DEL ROSARIO**, Court Interpreter I, RTC, Tubod, Lanao del Norte, be **METED** the penalty of dismissal from the service with forfeiture of her retirement benefits considering that the infractions committed involve dishonesty, grave misconduct and gross neglect of duty;
6. **Atty. MARIA PAZ TERESA V. ZALSOS-UYCHIAT**, former Clerk of Court VI, RTC, Tubod, Lanao del Norte, be **FINED** in the amount of **Thirty Thousand Pesos (PHP 30,000.00)**, considering that the

² Id. at 391-401.

infractions committed constitute simple neglect of duty;

7. **Atty. AISA B. MUSA-BARRAT**, incumbent Clerk of Court VI, RTC, Tubod, Lanao del Norte, be **METED** the penalty of suspension without pay considering that her offenses involve neglect of duty, with stern warning that a repetition of the same or similar act shall be dealt with more severely;

X X X X

The Ruling of the Court

Upon appointment to a public office, an officer or employee is required to take his or her oath of office whereby he or she solemnly swears to support and defend the Constitution, bear true faith and allegiance to the same; obey the laws, legal orders and decrees promulgated by the duly constituted authorities; and faithfully discharge to the best of his or her ability the duties of the position he or she will hold.³ Thus, the Constitution stresses that a public office is a public trust and public officers must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest lives.⁴

At the outset, a review of the nature of the offenses involved in this administrative matter is in order.

Misconduct is a transgression of some established and definite rule of action, more particularly, unlawful behavior or gross negligence by the public officer.⁵ It is intentional wrongdoing or deliberate violation of a rule of law or standard of behavior.⁶ To warrant dismissal from the service, the misconduct must be grave, serious, important, weighty, momentous, and not trifling.⁷ In grave misconduct, as distinguished from simple misconduct, the elements of corruption, clear intent to violate the law or flagrant disregard of established rules, must be manifest and established by substantial evidence.⁸

Dishonesty, as an administrative offense, is defined as the concealment or distortion of truth in a matter of fact relevant to one's office or connected with the performance of his duties.⁹ It implies a disposition to lie, cheat, deceive, or defraud; untrustworthiness; lack of integrity; lack of honesty,

³ *City Mayor of Zamboanga v. Court of Appeals*, G.R. No. 80270, February 27, 1990.

⁴ *Duque III v. Veloso*, G.R. No. 196201, June 19, 2012.

⁵ *Office of the Ombudsman v. De Zosa*, G.R. No. 205433, January 21, 2015.

⁶ *Daplas v. Department of Finance*, G.R. No. 221153, April 17, 2017.

⁷ *Commission on Elections v. Mamalinta*, G.R. No. 226622, March 14, 2017.

⁸ *Office of the Ombudsman-Visayas v. Castro*, G.R. No. 172637, April 22, 2015.

⁹ *Field Investigation Office v. Piano*, G.R. No. 215042, November 20, 2017.

probity, or integrity in principle; and lack of fairness and straightforwardness.¹⁰ Dishonesty, like bad faith, is not simply bad judgment or negligence, but a question of intention. In ascertaining the intention of a person charged with dishonesty, consideration must be taken not only of the facts and circumstances giving rise to the act committed by the respondent, but also of his state of mind at the time the offense was committed, the time he might have had at his disposal for the purpose of meditating on the consequences of his act, and the degree of reasoning he could have had at that moment.¹¹ Gross dishonesty on the part of an employee of the Judiciary is a very serious offense that must be severely punished.¹²

Lastly, neglect of duty can be classified into simple neglect and gross neglect. Simple neglect of duty means the failure of an employee or official to give proper attention to a task expected of him or her, signifying a “disregard of a duty resulting from carelessness or indifference.”¹³ On the other hand, gross neglect of duty is defined as “[n]egligence characterized by want of even slight care, or by acting or omitting to act in a situation where there is a duty to act, not inadvertently but willfully and intentionally, with a conscious indifference to the consequences, insofar as other persons may be affected. It is the omission of that care that even inattentive and thoughtless men never fail to give to their own property.”¹⁴ Gross neglect of duty denotes a flagrant and culpable refusal or unwillingness of a person to perform a duty.¹⁵

In accordance with Rule 10, Section 46 of the Revised Rules on Administrative Cases in the Civil Service (RRACCS), the penalty for the offenses of grave misconduct,¹⁶ gross or serious dishonesty,¹⁷ and gross neglect of duty¹⁸ is dismissal from the service, even for first time offenders, and carries with it the forfeiture of retirement benefits, except accrued leave benefits, and the perpetual disqualification for reemployment in the government service.¹⁹ As to simple neglect of duty, it is a less grave offense punishable by suspension from office for one (1) month and one (1) day to six (6) months for the first offense, and dismissal for the second offense under Section 46 (D) of the RRACCS.²⁰

¹⁰ *Balabas v. Monayao*, G.R. No. 190524, February 17, 2014.

¹¹ *Sabio v. Field Investigation Office, Office of the Ombudsman*, G.R. No. 229882, February 13, 2018.

¹² *Concerned Citizen v. Catena*, A.M.OCA IPI No. 02-1321-P, July 16, 2013.

¹³ *Office of the Ombudsman v. De Leon*, G.R. No. 154083, February 17, 2013.

¹⁴ *Office of the Ombudsman v. Espina*, G.R. No. 213500, March 15, 2017.

¹⁵ *Philippine Retirement Authority v. Rupa*, G.R. No. 140519, August 21, 2001.

¹⁶ *Office of the Ombudsman v. Castillo*, G.R. No. 221848, August 30, 2016.

¹⁷ *Concerned Citizen v. Catena*, supra.

¹⁸ *Land Bank of the Philippines v. San Juan, Jr.*, G.R. No. 186279, April 2, 2013.

¹⁹ *Report on the Financial Audit Conducted in the Municipal Trial Court in Cities, Tagum City, Davao del Norte*, A.M. OCA IPI No. 09-3138-P, October 22, 2013.

²⁰ *Olympia-Geronilla v. Montemayor, Jr.*, A.M. No. P-17-3676, June 5, 2017.

With these parameters in mind, We now proceed to the administrative liabilities of Ms. Del Rosario, Atty. Zalsos-Uychiat and Atty. Musa-Barrat.

The Court modifies the findings and recommendations of the OCA.

Liability of Ms. Del Rosario

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.²¹ It is for this reason that court circulars and other relevant rules for proper documentation such as by submission to the court of reports of collections of all funds and proper issuance of receipts, among others, were designed.²² Clerks of Court and those acting in this capacity – such as Ms. Del Rosario who was delegated to manage the fiscal matters of the court *a quo* – 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.²³ As such, even the mere delay by the Clerks of Court or cash clerks in remitting the funds collected is considered as gross neglect of duty or as grave misconduct.²⁴

In delaying the remittance of court collections without advancing any valid or legal justification, and in tampering and falsifying official receipts to make it appear that court payments received were issued the proper receipts, Ms. Del Rosario committed gross dishonesty, grave misconduct and gross neglect of duty. Moreover, her acts may subject her to criminal liability. Verily, her grave misdemeanors justify her severance from the service.²⁵

Liability of Atty. Zalsos-Uychiat

We disagree with the OCA's assessment that Atty. Zalsos-Uychiat is guilty only of simple neglect of duty. Her transgression constitutes gross neglect of duty.

As the former Clerk of Court of the *court a quo*, Atty. Zalsos-Uychiat performed a delicate function as the designated custodian of the court's funds,

²¹ *Office of the Court Administrator v. Lometillo*, A.M. No. P-09-2637, March 29, 2011.

²² *Office of the Court Administrator v. Guian*, A.M. No. P-07-2293, July 15, 2015.

²³ *Office of the Court Administrator v. Dionisio*, A.M. No. P-16-3485, August 1, 2016.

²⁴ *Office of the Court Administrator v. Zerrudo*, A.M. No. P-11-3006, October 23, 2013.

²⁵ *Office of the Court Administrator v. Nacuray*, A.M. No. P-03-1379, April 7, 2006.

revenues, records, properties, and premises.²⁶ She had the primary responsibility to immediately deposit the funds received by her office with the authorized government depositories.²⁷ She likewise exercised general administrative supervision over all of the court personnel under her charge.²⁸

The fact that Atty. Zalsos-Uychiat delegated the fiscal matters of the court *a quo* to Ms. Del Rosario does not exonerate her from administrative liability for the numerous grave irregularities that were committed under her watch. As Clerk of Court, it was incumbent upon Atty. Zalsos-Uychiat, at the barest minimum, to ensure that Ms. Del Rosario was properly carrying out her tasks. Her lackadaisical management, indifference to the financial status of the court *a quo*, and overall failure to exercise the required degree of supervision over Ms. Del Rosario ineluctably enabled the latter to sustain her fraudulent machinations for more or less three years. Her theatrical declaration that she was “shocked, surprised, and flabbergasted”²⁹ by the scale of the loss of judiciary funds only lends credence to the proportionate magnitude of her negligence.

Atty. Zalsos-Uychiat is, ultimately, “liable for any loss, shortage, destruction or impairment of those entrusted”³⁰ to her as Clerk of Court. Indeed, it is settled that any shortages in the amounts remitted and any delays incurred in the actual remittance of collections shall constitute gross neglect of duty for which the clerks of court concerned shall be held administratively liable.³¹ This principle squarely applies to the instant administrative matter.

In view of her resignation on January 31, 2017, the penalty of dismissal can no longer be imposed against Atty. Zalsos-Uychiat. This, however, does not free her from administrative liability. As the Court declared in a case:

Neglect of duty is the failure to give one’s attention to a task expected of him. Gross neglect is such neglect that, from the gravity of the case or the frequency of instances, becomes so serious in its character as to endanger or threaten the public welfare. The term does not necessarily include willful neglect or intentional official wrongdoing. Those responsible for such act or omission cannot escape the disciplinary power of this Court. The imposable penalty for gross neglect of duty is dismissal from the service.

Ordoñez resigned effective May 4, 2009, purportedly to migrate to Canada. His resignation would not extricate him from the consequences of his gross neglect of duty, because the Court has not allowed resignation to be an escape or an easy way out to evade administrative liability or

²⁶ *Re: Report on the Financial Audit Conducted at the Municipal Trial Court, Baliuag, Bulacan*, A.M. No. P-15-3298, February 4, 2015.

²⁷ *Office of the Court Administrator v. Zuñiga*, A.M. No. P-10-2800, November 18, 2014.

²⁸ *Office of the Court Administrator v. Atty. Buencamino*, A.M. No. P-05-2051, January 21, 2014.

²⁹ Affidavit dated December 13, 2018.

³⁰ *Office of the Court Administrator v. Acampado*, A.M. Nos. P-13-3116 & P-13-3112, November 12, 2013.

³¹ *Office of the Court Administrator v. Egipto, Jr.*, A.M. No. P-05-1938, November 7, 2017.

administrative sanction. Ordoñez remains administratively liable, but his resignation prevents his dismissal from the service. A fine can be imposed, instead, and its amount is subject to the sound discretion of the Court. Section 56 (e) of Rule IV of the Revised Uniform Rules provides that fine as a penalty shall be in an amount not exceeding the salary for six months had the respondent not resigned, the rate for which is that obtaining at the time of his resignation. The fine shall be deducted from any accrued leave credits, with the respondent being personally liable for any deficiency that should be directly payable to this Court. He is further declared disqualified from any future government service.³²

Prescinding from the foregoing pronouncement, We hereby impose a fine equivalent to Atty. Zalsos-Uychiat's salary for six (6) months in lieu of dismissal from the service. In addition, she is disqualified in perpetuity from holding any future public office.

Liability of Atty. Musa-Barrat

Based on the foregoing discussions on the responsibilities of clerks of court with regard to the safeguarding of judiciary funds, Atty. Musa-Barrat's failure to remit court collections within the prescribed period also constitutes gross neglect of duty. Nevertheless, in *Judge Arganosa-Maniego v. Salinas*,³³ the Court held that:

However, in several administrative cases, the Court has refrained from imposing the actual penalties in the presence of mitigating factors. Factors such as the respondent's length of service, the respondent's acknowledgement of his or her infractions and feeling of remorse, family circumstances, humanitarian and equitable considerations, respondent's advanced age, among other things, have had varying significance in the Court's determination of the impossible penalty.³⁴

Conformably with the above pronouncement, dismissal is too harsh a penalty for Atty. Musa-Barrat. Unlike Ms. Del Rosario and Atty. Zalsos-Uychiat, she sincerely acknowledged her shortcomings, exhibiting genuine remorse and vowing to learn from this undesirable experience. We deem it proper to impose upon her the penalty of suspension for a period of one (1) year without pay, with a stern warning that a repetition of the same or similar acts in the future will be dealt with more severely.

³² *Alleged Loss of Various Boxes of Copy Paper During their Transfer from the Property Division, Office of Administrative Services (OAS), to the Various Rooms of the Philippine Judicial Academy*, A.M. No. 2008-23-SC, September 30, 2014.

³³ A.M. No. P-07-2400, June 23, 2009.

³⁴ *Id.* at 346-347.

A final note. Time and again, this Court has made the pronouncement that any act which falls short of the exacting standards for public office, especially on the part of those expected to preserve the image of the judiciary, shall not be countenanced.³⁵ Accordingly, “[t]he behavior of all employees and officials involved in the administration of justice, from judges to the most junior clerks, is circumscribed with a heavy responsibility. Their conduct must be guided by strict propriety and decorum at all times in order to merit and maintain the public’s respect for and trust in the judiciary. Needless to say, all court personnel must conduct themselves in a manner exemplifying integrity, honesty and uprightness.”³⁶ As front liners in the administration of justice, court personnel should live up to the strictest standards of honesty and integrity in the public service, and in this light, are always expected to act in a manner free from reproach. Any conduct, act, or omission that may diminish the people’s faith in the Judiciary should not be tolerated.³⁷

WHEREFORE, judgment is hereby rendered as follows:

1. **Ms. ABBA MARIE B. DEL ROSARIO** is found **GUILTY** of gross dishonesty, grave misconduct and gross neglect of duty. She is ordered **DISMISSED** from the service, effective immediately. All benefits – except accrued leave credits, if any – are hereby **FORFEITED**. She is **DISQUALIFIED** from reemployment in any branch or instrumentality of the government, including government-owned and controlled corporations. Furthermore, she is **ORDERED** to reconstitute the shortage in the Fiduciary Fund amounting to **Six Hundred Forty-Eight Thousand Pesos (P648,000.00)**, with a copy of the machine validated deposit slip as proof of restitution. She is **DIRECTED** to **SUBMIT** the following within fifteen (15) days from receipt of notice to FMD, CMO, OCA:

- a. Pertinent documents to validate the unidentified withdrawal from the High Yielding Savings Account (HYSA) on 20 August 2009 amounting to **One Hundred Five Thousand Pesos (P105,000.00)**, otherwise, this will be added to the shortages of **P648,000.00** and reconstitute the same; and
- b. One (1) booklet of missing ORs with serial numbers **8677451 – 8677500**, otherwise, **CAUSE** the posting of Notice of Loss of the said booklet at least for a period of **one (1) month** in **three (3)** conspicuous places in Tubod, Lanao del Norte and the publication of the same in the newspaper of local circulation for at least **two (2)** days.

³⁵ *Judge Loyao, Jr. v. Manatad*, A.M. No. P-99-1308, May 4, 2000.

³⁶ *Judge Santos, Jr. v. Mangahas*, A.M. No. P-09-2720, April 17, 2012.

³⁷ *Hon. Zarate-Fernandez v. Lovendino*, A.M. No. P-16-3530, March 6, 2018.

It is likewise **ORDERED** that:

- a. Any future withdrawal of cash bond/s pertaining to the collections for the period **2014 to January 2017**, not included in the list of un-receipted and unremitted collections for the said period or in the Statement of Un-withdrawn FF **as of 30 September 2018** be **CHARGED** to Ms. Del Rosario;
- b. Any unpaid accountabilities of Ms. Del Rosario be **CHARGED** against her available terminal leave pay and other benefits;
- c. The **Employees Leave Division, Office of Administrative Services, OCA** be **DIRECTED** to **COMPUTE** the balance of earned leave credits of Ms. Del Rosario and **FURNISH** the Financial Management Office (FMO), OCA with the Certificate of Leave Credits, computerized service record and Notice of Salary Adjustment; and
- d. The FMO, OCA be **DIRECTED** to **APPLY** the monetary value of the accrued leave credits and other benefits of Ms. Del Rosario against her unpaid accountabilities, dispensing with the usual documentary requirements.

2. **Atty. MARIA PAZ TERESA V. ZALSOS-UYCHIAT** is found **GUILTY** of gross neglect of duty. She is **ORDERED** to pay a **FINE** equivalent to her salary for six (6) months, computed at the salary rate of her former position at the time of her resignation. She is further declared **DISQUALIFIED** from reemployment in any branch or instrumentality of the government, including government-owned and controlled corporations. She is **ORDERED** to reconstitute the shortages in the Fiduciary Fund, Sheriff's Trust Fund, Judiciary Development Fund, Special Allowance for the Judiciary Fund, General Fund – New, Mediation Fund, Legal Research Fund, and Land Registration Authority Fund in the total amount of **Eighty-Six Thousand Pesos and 1/100 (₱86,000.01)**, with a copy of the machine validated deposit slips as proofs of restitution.

3. **Atty. AISA B. MUSA-BARRAT** is found **GUILTY** of gross neglect of duty. She is **SUSPENDED** for a period of one (1) year without pay with a stern warning that a repetition of the same or similar acts in the future will be dealt with more severely. She is ordered to **SUBMIT** the **two (2)** booklets of missing ORs with serial numbers **6538201-6538300**, otherwise, **CAUSE** the posting of Notice of Loss of the said booklets at least for a period of **one (1)** month in **three (3)** conspicuous places in Tubod, Lanao del Norte and the publication of the same in the newspaper of local circulation for at least **two (2)** days. She is likewise ordered to **PAY** and **DEPOSIT** the amount of

Twenty Thousand Three Hundred Twenty Pesos and Eighty-Nine Centavos (₱20,320.89) representing unearned interests for her delayed remittances in the Fiduciary Fund, Judiciary Development Fund and Special Allowance for the Judiciary Fund computed at **six percent (6%) per annum**, to the following accounts:

Fund		Amount
FF	PHP	19,012.44
JDF		504.20
SAJF		804.25
Total	PHP	20,320.89

4. The following accountable officers corresponding to their respective periods of accountabilities are hereby **CLEARED** from any financial accountabilities for handling the judiciary funds insofar as the RTC, Tubod, Lanao del Norte is concerned, subject to the condition of the General Auditing Office General Circular No. 52 dated 23 December 1957, that *“if later on, an official or employee who has been cleared is later discovered still accountable for cash and/or property, the clearance, thus previously issued, will not relieve him/her of said accountability,”* to wit:

ACCOUNTABLE OFFICER	POSITION	ACCOUNTABILITY PERIOD
Atty. Ivy F. Duque	Former Clerk of Court VI	01/01/04 – 10/07/08
Ms. Florence O. Perocho	Officer-in-Charge/ Court Legal Researcher II	01/28/09 – 08/31/10 01/23/17 – 11/30/17

5. **Ms. FLORENCE O. PEROCHO**, incumbent OIC/Court Legal Researcher II, RTC, Tubod, Lanao del Norte, is **ORDERED** to:

- a. **CONDUCT** an inventory of cases listed in the Unwithdrawn Sheriff's Trust Fund (STF) and indicate therein the status of the cases whether already dismissed/decided; and **NOTIFY** the respective plaintiffs/payors to claim their refunds for any remaining amount in their STF deposits within thirty (30) days from receipt of notice, otherwise, it shall be forfeited in favor of the government. The amount forfeited shall be held in abeyance until further notice from the Court;
- b. **REQUIRE** the Sheriff and Process Server of this court to utilize/accomplish the suggested Forms for STF cash advances, liquidations and reimbursements (pending the Court's issuance of an STF Circular), to wit:

- b.1 For Cash Advances:
 - b.1.a. Disbursement Voucher;
 - b.1.b. Statement of Estimated Transportation and Travel Expenses (SETTE); and
 - b.1.c. Itinerary of Travel;
- b.2. For Liquidations:
 - b.2.a. Statement of Liquidation;
 - b.2.b. Itinerary of Travel; and
 - b.2.c. Certificate of Travel Completed; and
- b.3. For Reimbursements (only in cases which need immediate service and the process of cash advance would cause delay or in the absence of the approving officer);
 - b.3.a. Disbursement Voucher;
 - b.3.b. Itinerary Travel;
 - b.3.c. Certificate of Travel Completed; and
 - b.3.d. SETTE.
- c. **STRICTLY FOLLOW** the procedures in the refund of the STF:
 - c.1. after judgment has been rendered by the court, the Clerk of Court shall notify the plaintiff or petitioner in writing of any remaining amount from the deposit made by the latter;
 - c.2. the refund shall be effected only upon surrender by the plaintiff/petitioner of the original copy of the OR and upon order of the judge directing the payment of refund; and
 - c.3. upon receipt of the balance of the STF deposit, the plaintiff/petitioner shall acknowledge receipt of the refund.
- d. **CLOSE** the following FF account[s] with the Land Bank of the Philippines (LBP), Tubod, Lanao del Norte branch and **FURNISH** the FMD, CMO, OCA proof of compliance thereof, to wit:
 - d.1. existing current account No. 0802-1180-66 and **OPEN** another account, an interest-bearing current account; and
 - d.2. High Yield Savings Account No. 0801-1096-91 and **TRANSFER** the balance of deposits to the newly opened interest-bearing current account.

- e. **WITHDRAW** the following amounts from the FF current account and **FURNISH** the FMD, CMO, OCA proof of compliance thereof, to wit:
 - e.1. **Twenty-Four Thousand Six Hundred Sixty-One Pesos and Thirteen Centavos (₱24,661.13)** representing the unwithdrawn interest earned on FF deposits and **REMIT** the same to the General Fund-New (GF-New) account with proper receipt;
 - e.2. **Two Hundred Thirty-One Thousand Six Hundred Eighty-Nine Pesos (₱231,689.00)** representing the amount of STF collections deposited in the FF account and **DEPOSIT** the same to the STF account.
- f. **INFORM** the FMD, CMO, OCA of any future withdrawal of cash bond/s not included in the list of un-receipted and unremitted collections of in the Statement of Unwithdrawn FF;
- g. **ACCOUNT** and **WITHDRAW** all collection of fines deposited in the FF account and **REMIT** the same to the following accounts with proper receipt, to wit:
 - g.1. Fines imposed as penalty in drug cases to the Dangerous Drugs Board account; and
 - g.2. Fines imposed as penalty for the crime committed to the GF-New account.
- h. **ATTACH** complete supporting documents in the file copies of STF monthly reports for future audit references;
- i. **ENSURE** the issuance of OR upon receipt of payment of cash bond/s;
- j. **REQUEST** official cash books from the Property Division, OAS, OCA for the recording of financial transactions for each fund;
- k. **MAINTAIN** a sound internal control for the safekeeping of all accountable forms and financial records;
- l. **REQUEST** ORs from the Department of Justice (DOJ) for collection of fees for the Victim's Compensation Fund (VCF) upon filing of complaints in civil actions pursuant to Section 20 of the Amended Administrative Circular No. 35-2004 dated **20 August 2004**;

- m. **REGULARLY REMIT** the Legal Research Fund and Land Registration Authority collections and **SUBMIT** the corresponding reports to their respective agencies pursuant to P.D. 1856 and P.D. 1529, respectively;
- n. **STRICTLY ADHERE** to and **FOLLOW** the issuances of the Court on the proper handling and reporting of judiciary funds particularly the prescribed period within which to remit the court collections and submit the monthly financial reports; and
- o. **KEEP ABREAST** of the Court circulars on the proper collection and allocation of legal fees.

6. **Hon. RICHIE GAY T. MENDOZA**, Presiding Judge, RTC, Tubod, Lanao del Norte is **ORDERED** to:

- a. **STRICTLY SUPERVISE** and **MONITOR** the financial transactions of **Ms. FLORENCE O. PEROCHO**, OIC/Court Legal Researcher II, RTC, Tubod, Lanao del Norte, to ensure strict compliance with the circulars and other issuances of the Court regarding the proper handling of judiciary funds, otherwise, she may be held liable for the infractions which may be committed by the employees under her supervision; and
- b. **PREPARE** a uniform fare matrix to simplify and expedite the disbursement and liquidation of transportation and travel expenses to be incurred by the Sheriff and Process Server in the service of summons, subpoenas and other court processes to standardize the expenses to be deducted from the court's STF collections in compliance with OCA Circular No. **263-2018** dated **27 December 2018** and **FURNISH** the FMD, CMO, OCA with the same for file and record purposes.


7. The Property Division, OAS, OCA is **ORDERED** to provide, as soon as possible, the RTC, Tubod, Lanao del Norte, official cash books for JDF, SAJF, FF, STF, GF-New and Mediation Fund; and

8. The Office of the Court Administrator is **ORDERED** to coordinate with the prosecution arm of the government to ensure the expeditious prosecution of Ms. Del Rosario's criminal liability, and to update its audit until the present.


SO ORDERED.



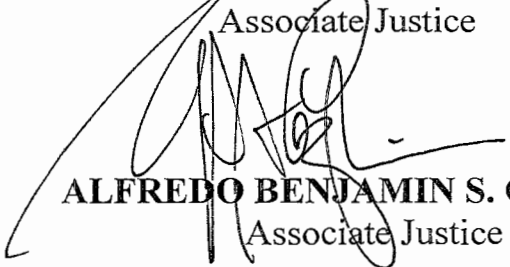
DIOSDADO M. PERALTA
Chief Justice




ESTELA M. PERLAS-BERNABE
Associate Justice



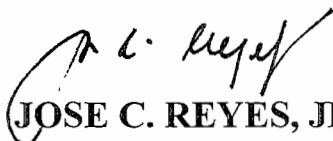
MARVIC M.V.F. LEONEN
Associate Justice



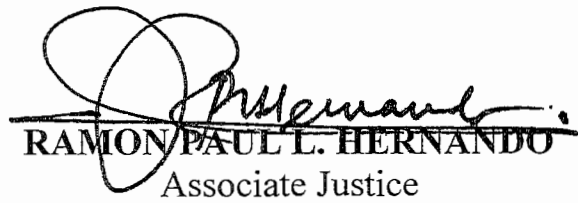
ALFREDO BENJAMIN S. CAGUIOA
Associate Justice



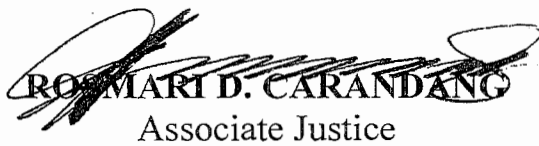
ALEXANDER G. GESMUNDO
Associate Justice




JOSE C. REYES, JR.
Associate Justice



RAMON PAUL L. HERNANDO
Associate Justice



ROMARI D. CARANDANG
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



EDGARDO L. DELOS SANTOS
Associate Justice



SAMUEL H. GAERLAN
Associate Justice

(On leave)
PRISCILLA J. BALTAZAR-PADILLA
Associate Justice