



Republic of the Philippines
Supreme Court
Manila

EN BANC

HON. IRENE B. BANZUELA-
DIDULO,

Complainant,

A.M. No. P-22-063 (formerly
OCA IPI NO. 18-4860-P)

- versus -

MA. LORDA M. SANTIZO,
CLERK OF COURT II,
MUNICIPAL TRIAL COURT,
SAN JOAQUIN, ILOILO,

Respondent.

RE: REQUEST FOR THE
IMMEDIATE RELIEF OF MA.
LORDA M. SANTIZO, CLERK
OF COURT II, MUNICIPAL
TRIAL COURT, SAN
JOAQUIN, ILOILO

A.M. No. 18-09-85-MTC

Present:

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

Promulgated:

February 7, 2023

* No part.

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D E C I S I O N**KHO, JR., J.:**

Before the Court are two consolidated administrative matters against Ma. Lorda M. Santizo (Santizo), Clerk of Court II, Municipal Trial Court (MTC) of San Joaquin, Iloilo for mismanagement of court funds.

The Facts

Santizo was the Clerk of Court of the Municipal Trial Court (MTC) of San Joaquin, Iloilo from December 1, 2005 until September 8, 2016 when she was relieved from her authority to receive, collect, and withdraw any court funds due to her failure to submit her monthly financial reports despite due notice.¹ As a result, a financial audit was conducted covering the period April 1, 2007 to July 31, 2016 revealing the following shortages incurred by Santizo:²

| | |
|---|-------------------|
| Fiduciary Fund (FF) | ₱49,000.00 |
| Judiciary Development Fund (JDF) | 15,353.40 |
| Special Allowance for the Judiciary Fund (SAJF) | 22,209.40 |
| Mediation Fund (MF) | 8,000.00 |
| TOTAL | ₱94,562.80 |

While Santizo was able to reconstitute the computed shortages, she was nonetheless ordered to pay interests amounting to ₱5,046.64 for the delayed deposit of her judiciary collections.³

Subsequently, pursuant to the Memorandum⁴ dated October 27, 2017 prepared by the Office of the Court Administrator (OCA), Santizo was reinstated to her position as Clerk of Court and her authority to receive, collect, and withdraw court funds were resumed after she submitted all her deficient financial reports. Santizo was, however, sternly warned to be more circumspect in the performance of her duties and that a repetition of the same or similar infractions in the future will be dealt with more severely.⁵

Barely five (5) months after Santizo's reinstatement as Clerk of Court, however, complainant Hon. Irene B. Banzuela-Didulo (complainant),

¹ See Memorandum dated September 8, 2016 signed by Court Administrator Jose Midas P. Marquez (now a member of the Court); *rollo* (A.M. No. P-22-063), p. 4. See also *id.* at 206.

² *Id.* at 196.

³ *Id.* at 197 and 207.

⁴ *Id.* at 7.

⁵ *Id.* at 207.

Presiding Judge of MTC, San Joaquin, Iloilo, discovered that Santizo again committed several violations involving mismanagement of court funds. This prompted complainant to file a letter-complaint⁶ dated August 30, 2018 requesting the Court for the immediate relief of Santizo as Clerk of Court, including her authority to receive, collect, and withdraw court funds, specifically charging Santizo with the following:

1. Receiving Cash Bond of [P]2,000.00 on May 9, 2018 and depositing it only on June 4, 2018 x x x, wherein she once again violated the rule that Fiduciary Funds must be deposited within 24 hours from receipt;
2. Collecting a fine of [P]2,000.00 per Order of the court dated January 8, 2018 in Criminal Case No. 1836 x x x, and depositing it only on August 8, 2018 or seven (7) months after x x x;
3. Collecting a fine of [P]2,000.00 from the accused per Order of the [c]ourt dated April 6, 2018 in Criminal Case No. 1842 x x x, without issuing any official receipt;
4. In a Decision dated March 16, 2018, the undersigned judge ordered for the release of the cash bond posted in the amount of [P]24,000.00 to accused Raymundo P. Cordero, who is also the bondsman, by reason of his acquittal from the crime charged [in Crim. Case No. 1780]. On April 10, 2018, Ms. Santizo withdrew the amount of [P]24,000.00 in the Judiciary Fund x x x. On April 11, 2018, Ms. Santizo issued two Acknowledgment Receipts for Crim. Case No. 1789, both bearing OR No. 5752810; one in the amount of P24,000.00 x x x and the other in the amount of [P]12,000.00 x x x. Both acknowledgement receipts were signed by Raymundo Cordero, bondsman. When asked as to the reason why there were two receipts with varying amounts, Ms. Santizo admitted that she FALSIFIED the signature of Raymundo Cordero in the document stating [P]12,000.00 since she was already panicky considering that there will be an audit to be conducted by [the] COA and she allegedly could not find the first receipt she issued bearing the amount of [P]24,000.00. Hence, there were marked discrepancies in the two purported signatures of the bondsman;
5. In a Memorandum dated October 21, 2016, the undersigned directed Ms. Santizo to explain within then (10) days from receipt as to why she failed to give the amounts she collected from the defendant to plaintiff Milagros Sibonga in Civil Case No. 250 constituting payments of rent pursuant to [the] court's decision dated March 19, 2014 x x x.⁷

Complainant prayed for: (i) the immediate relief of the Santizo's authority to receive, collect, and withdraw court funds; and (ii) the designation of Court Stenographer Ruby S. Segunla as Officer-in-Charge of the Office of the Clerk of Court in place of Santizo. Complainant likewise recommended that Santizo be suspended from office pending the investigation of the case, and ultimately be dismissed from the service.⁸ The case was docketed as **OCA**

⁶ Id. at 2-3.

⁷ Id.

⁸ Id. at 2.

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IPI No. 18-4860-P (now A.M. No. P-22-063, entitled *Judge Irene B. Banzuela-Didulo v. Clerk of Court II Lorda M. Santizo*).

In a Memorandum⁹ dated September 7, 2018, the OCA found merit in complainant's letter-complaint, and accordingly, recommended, among others, that: (i) Santizo be relieved from her position as Clerk of Court and that her authority to receive, collect, and withdraw any court fund be suspended effective immediately; and (ii) the Court Management Office (CMO), OCA be directed to assemble a team that will conduct a financial audit of the MTC to determine the full extent of Santizo's mismanagement of funds.

In a Resolution¹⁰ dated September 25, 2018, the Court adopted the OCA's recommendations, and the case was docketed as **A.M. No. 18-09-85-MTC** (entitled *Re: Request for the Immediate relief of Ma. Lorda M. Santizo, Clerk of Court II, Municipal Trial Court, San Joaquin, Iloilo*).

In her Comment¹¹ dated November 12, 2018 (in OCA IPI No. 18-4860-P [now A.M. No. P-22-063]), Santizo declared that she had been an employee of the court for twenty (20) years already and that she was never charged administratively, save for the instant complaint, in the performance of her duties as such.¹² She likewise averred that:¹³

1. There were no serious finding whatsoever that she had money accountabilities or misappropriated the Supreme Court funds in connection with her function as Clerk of Court;
2. With respect to the ₱2,000.00 cash bond received on May 9, 2018 and deposited only on June 4, 2018, the depositary bank of the MTC of San Joaquin, Iloilo is the Land Bank of the Philippines (LBP) branch located in Miagao, Iloilo which is about 20 kilometers away. Thus, she could not always immediately and readily deposit the small amounts collected. Nonetheless, she was able to deposit the said ₱2,000.00 cash bond on June 4, 2018;
3. With respect to the ₱2,000.00 she received on January 8, 2018 but deposited only on August 8, 2018, she inadvertently forgot about it;
4. She did not collect ₱2,000.00 from the accused in Criminal Case No. 1842;

⁹ See *rollo* (A.M. No. 18-09-85-MTC), pp. 2-3.

¹⁰ *Id.* at 36-37.

¹¹ *Rollo* (A.M. No. P-22-063), pp. 64-69.

¹² See *id.* at 68 and 186.

¹³ See *id.* at 64-67 and 186-188.

5. She has no knowledge about the acknowledgement receipt for ₱12,000.00 as it was never part of the official records and that she never admitted to having falsified Raymundo Cordero's signature. In fact, Raymundo Cordero has already received the cash bond of ₱24,000.00;
6. With respect to the amounts collected from the defendant in Civil Case No. 250, there was no order issued by the court for its release to plaintiff Milagros Sibonga, hence, she could not release the same.

In her Reply (To Respondent's Comment)¹⁴ dated November 20, 2018, complainant refuted Santizo's averments that there were no serious findings against her with regard to her money accountabilities, as well as misappropriation of court funds. Complainant further argued that Santizo would not have been relieved of her authority to receive, collect, and withdraw court funds under her custody if the latter's claims were true.¹⁵

The CMO Audit Team's Audit Report (A.M. No. 18-09-85-MTC)

Subsequently, in an **Audit Report**¹⁶ dated **February 7, 2019** issued pursuant to the financial audit conducted following the Court's September 25, 2018 Resolution, the Fiscal Monitoring Division (FMC), CMO Audit Team confirmed the findings in the previously conducted financial audit covering the period April 1, 2007 to July 31, 2016.¹⁷ Moreover, the Audit Report revealed the following findings:

1. Irregular Use and Cancellation of Official Receipts (OR)

- a. **OR Nos. 5752801 – 5752800** – as of the last audit cut-off date, 31 July 2016, the said OR series were used for FF collections, however, OR No. 5752837 was issued on 11 October 2017 for GF-New collections representing [Santizo's] payment for the unearned interest on her delayed deposits imposed by the Court. After the issuance of OR No. 5752837, OR Nos. 5752838 – 5752850 were deceitfully cancelled;
- b. **OR Nos. 5752051 – 5752100** – used for the court's MF collections, however, OR Nos. 5752092 – 5752094 were issued for STF collections covering the period 5 to 9 August 2016 and after using the same for MF and STF, the remaining OR Nos. 5752095 – 5752100 were arbitrarily cancelled; and

¹⁴ Id. at 85-88.

¹⁵ See id. at 85-86 and 188.

¹⁶ See Memorandum in Re: Report on the Financial Audit Conducted in the Municipal Trial Court, San Joaquin, Iloilo dated February 7, 2019; id. at 206-220.

¹⁷ See id. at 196.

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- c. **OR Nos. 1934451 – 1934500** – used for STF collections beginning 20 June 2013 to present, however, STF collected from Multi-Purpose Cooperative covering the period 5 to 9 August 2016 were received using the MF Official Receipts series (OR No. 5752092 – 5752094).

2. Tampering of Official Receipts

- a. **OR No. 0507551** – Triplicate copy of the OR showed that it was issued for SAJF collection amounting to Forty Pesos and Forty Centavos (PHP40.40) and the same was reported in the SAJF cashbook as SAJF collection for the month of March 2016 for the same amount; however, the original copy of OR No. 0507551 disclosed it was issued on 13 October 2015 as cash bond of Mr. Felipe Saturno for Criminal Case No. 1825 amounting to Twelve Thousand Pesos (PHP 12,000.00); and
- b. **OR NO. 5752810** – Original copy of the OR showed that it was issued on 25 January 2010 for the cash bond posted by Mr. Raymundo P. Cordero for Criminal Case No. 1789 amounting to Twenty-Four Thousand Pesos (PHP 24,000.00). The same OR was marked **CANCELLED** but per Order dated 25 January 2010 of Hon. Susan Medina-Alcantara, the said OR was issued for the cash bond of accused Cordero as basis for his release from detention. In addition, the same OR was referred to when the amount of Twenty-Four Thousand Pesos (PHP 24,000.00) was refunded to accused Cordero on 11 April 2018 per decision dated 16 March 2018.¹⁸

The Audit Team recommended that: (a) *the Legal Office, OCA be directed to file criminal case against Santizo for Gross Neglect of Duty, Dishonesty, and Conduct Unbecoming of a Clerk of Court for tampering Fiduciary Fund's official receipts and appropriating the collected cash bonds for her personal use; and (b) a Hold Departure Order (HDO) be issued against Santizo to prevent her from leaving the country.*¹⁹

In a Resolution²⁰ dated March 19, 2019, the Court adopted both recommendations and consequently, (i) directed the Legal Office, OCA to file a criminal case against Santizo, and (ii) issued an HDO²¹ of even date. Thereafter, pursuant to said Resolution, the Court Administrator filed a criminal complaint²² against Santizo before the Office of the Ombudsman for Malversation of Public Funds under Article 217; Falsification of Public/Official Documents under Article 171; and Qualified Theft under Article 310, in relation to Article 308, all of the Revised Penal Code. Notably, the Ombudsman found probable cause to indict Santizo for two (2) counts of Malversation of Public Funds or Property and three (3) counts of Falsification

¹⁸ Id. at 216.

¹⁹ Id. at 219-220.

²⁰ *Rollo* (A.M. No. 18-09-85-MTC), pp. 89-90.

²¹ Id. at 91-93.

²² Id. at 105-110.

by Public Officer in a Resolution²³ dated May 12, 2021. The charge of Qualified Theft, however, was dismissed for want of probable cause.²⁴

Meanwhile, complainant filed supplemental letter-complaints²⁵ dated February 12, 2019 and May 7, 2019, while Santizo submitted a Comment²⁶ dated September 4, 2019. Complainant then filed a Reply²⁷ while Santizo filed a Comment²⁸ thereto. It also appeared that Santizo tendered her resignation on March 28, 2019, effective April 1, 2019. However, **as verified by the OCA, there are no records of any acceptance or approval of Santizo's resignation.**²⁹

The JIB's Report (A.M. No. P-22-063 [formerly OCA IPI No. 18-4860-P])

In a Report³⁰ dated May 25, 2022, the Judicial Integrity Board (JIB) found substantial evidence to hold Santizo administratively liable for Serious Dishonesty, Gross Neglect of Duty, and Gross Misconduct and consequently, recommended that: (i) the Report be consolidated with A.M. No. 18-09-85-MTC; (ii) the instant administrative case against Santizo be re-docketed as a regular administrative matter; (iii) Santizo be found guilty of Serious Dishonesty, Gross Neglect of Duty, and Gross Misconduct; and (iv) the penalty of forfeiture of all or part of her benefits as the Supreme Court may determine, and disqualification from reinstatement or appointment to any public office, including government-owned or controlled corporations be

²³ Id. at 212-225.

²⁴ Id. at 224.

²⁵ *Rollo* (A.M. No. P-22-063), pp. 104-105 and 128-129, respectively.

In the February 12, 2019 letter-complaint, complainant alleged that the accused in Crim. Case No. 1786 posted a bond on August 4, 2009 under OR No. 5752805. It turned, however, that Santizo issued OR No. 5752805 only on December 2, 2009, not August 4, 2009 as indicated in the MTC's Order approving the cash bond. Thereafter, Santizo cancelled the OR without any reasons stated therein and without issuing another OR in lieu of the cancelled one. In the MTC's Statement of Unwithdrawn Fiduciary Fund as of October 31, 2018, said cash bond transaction is not included.

Meanwhile, in the May 7, 2019 letter-complaint, complainant claimed that a certain Fely F. Matchan went to the MTC on March 26, 2019 presenting an Order dated December 28, 2017 from Hon. Maria Florencia B. Formes-Baculo, Regional Trial Court of Calamba, Laguna, Branch 54, permanently dismissing her case for Libel and directing the clerk of court to release the cash bond which said accused filed before complainant's court on February 6, 2015. When complainant asked for copy of the OR, Matchan stated that Santizo told her (Matchan) that that she will just keep the OR for safekeeping. Upon verification, it turned out that the green (duplicate) copy of OR No. 5752823 as expressly stated in the dismissal Order was issued in the name of another accused, Ricardo Saquibal Iniego on December 19, 2013. Upon her request, the RTC branch Clerk of Court furnished her with verified copies of the OR of the cash bond, affidavit of undertaking of the accused, and Order granting the cash bond, which showed that the white copy of OR No. 5752823 Santizo issued for Fely Matchan is the same as the OR issued to Ricardo Saquibal Iniego, albeit with a different date, *i.e.*, February 6, 2013.

²⁶ Id. at 139-143.

²⁷ Dated September 16, 2019; *id.* at 156-158. Complainant attached the Affidavit of Fely Matchan; *id.* at 159.

²⁸ Dated October 1, 2019; *id.* at 173-178.

²⁹ See *id.* at 180 and 196.

³⁰ *Id.* at 184-205. Penned by JIB Chairperson Justice Romeo J. Callejo, Sr. (Ret.), with Vice Chairperson Justice Angelina Sandoval-Gutierrez (Ret.), First Regular Member Justice Sesinando E. Villon (Ret.), and Second Regular Member Justice Rodolfo A. Ponferrada (Ret.) concurring.

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imposed against Santizo, provided that the forfeiture of benefits shall in no case include accrued leave credits, if any.³¹

Citing OCA Circular Nos. 50-95 and 13-92,³² as well as SC Administrative Circular No. 05-93,³³ the JIB held that as Clerk of Court, Santizo has the duty to immediately deposit the various funds received by her to the authorized government depositories for she is not supposed to keep funds in her custody. The failure to perform said duties resulting in loss, shortage, destruction, or impairment of the same exposes her to administrative liability.³⁴

In this case, the JIB highlighted the following acts/omissions of Santizo for which she should be held administratively liable warranting dismissal from the service: (a) unwarranted delay in the deposit of judiciary collections; (b) irregular use and cancellation of OR; (c) tampering of OR and other court documents; and (d) misappropriation of court funds.³⁵

Considering, however, that the penalty of dismissal from service can no longer be imposed due to Santizo's supervening resignation, the JIB recommended that the penalty of 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 be imposed against the former, provided that the forfeiture of benefits shall in no case include accrued leave credits, if any, pursuant to Section 18, Rule 140, as amended, of the Rules of Court.³⁶

In a Resolution³⁷ dated August 9, 2022, the Court, adopting the JIB's recommendation, ordered the re-docketing of OCA IPI No. 18-4860-P as A.M. No. P-22-063 and consolidating the same with A.M. No. 18-09-85-SC-MTC.

³¹ Id. at 203-204.

³² The JIB particularly cited the following provision (id. at 200):

All collections from bailbonds, rental deposits, and other fiduciary collections shall be deposited within twenty-four hours by the Clerk of Court concerned, upon receipt thereof, with the Land Bank of the Philippines.

³³ The JIB cited the following portion thereof (id.):

c. In the RTC, SDC, MeTC, MTCC, MTC, MCTC, and SCC. – the daily collections for the Fund in these courts shall be deposited every day with the local or nearest LBP branch “For the account of the Judiciary Development Fund, Supreme Court, Manila – SAVINGS ACCOUNT NO. 159-01163-1”; or if depositing daily is not possible, deposits for the fund shall be every second and third Fridays and at the end of every month, *provided, however*, that whenever collections for the Fund reach [P]500.00, the same shall be deposited immediately even before the days before indicated.

Where there is no LBP branch at the station of the judge concerned, the collections shall be sent by postal money order payable to the Chief Accountant of the Supreme Court, at the latest before 3:00 P.M. of that particular week.

³⁴ See id. at 199-200.

³⁵ Id. at 202.

³⁶ Id. at 202-203.

³⁷ Id. at 230-231.

The Issue Before the Court

The issue for the Court's resolution is whether or not respondent should be held administratively liable.

The Court's Ruling

The Court adopts the findings and recommendations of the OCA and the JIB with certain modifications, as will be explained below.

I.

At the outset, it is important to note that on February 22, 2022, the Court *En Banc* unanimously approved A.M. No. 21-08-09-SC, entitled "*Further Amendments to Rule 140 of the Rules of Court*." On April 3, 2022, the publication requirement thereof had already been complied with;³⁸ hence, Rule 140, as further amended (the Rules), is already effective.

In this relation, Section 24 of the Rules explicitly provides that it will apply to all pending and future administrative disciplinary cases involving Members, officials, employees, and personnel of the Judiciary, to wit:

SECTION 24. *Retroactive Effect.* — **All the foregoing provisions shall be applied to all pending and future administrative cases involving the discipline of Members, officials, employees, and personnel of the Judiciary**, without prejudice to the internal rules of the Committee on Ethics and Ethical Standards of the Supreme Court insofar as complaints against Members of the Supreme Court are concerned. (Emphasis and underscoring supplied)

In view of the foregoing, the Court shall resolve this case under the framework of the Rules.

II.

At the outset, it is well to reiterate that public office is a public trust. No less than the Constitution itself ordains that public officers and employees must always be accountable to the people, serve them with utmost responsibility, integrity, loyalty and efficiency, act with patriotism and justice, and lead modest lives. Indeed, this Court has consistently held that those

³⁸ See OCA Circular No. 82-2022 dated April 7, 2022 signed by Court Administrator Raul Bautista Villanueva. Section 26 of the Rules reads:

SECTION 26. *Effectivity Clause.* — These Rules shall take effect following their publication in the Official Gazette or **in two newspapers of national circulation**. (Emphasis and underscoring supplied)

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charged with the dispensation of justice, from justices and judges to the lowliest clerks, should be circumscribed with the heavy burden of responsibility. Not only must their conduct be characterized by propriety and decorum at all times but, above all else, it must be beyond suspicion.³⁹

The Code of Conduct for Court Personnel⁴⁰ prescribes the norms of conduct which are specific to personnel employed in the Judiciary. These norms were specifically adopted and prescribed due to “the special nature of [court personnel’s] duties and responsibilities.”⁴¹ Under Section 5, Canon I thereof, court personnel are required to “**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.**” Section 1, Canon IV, on the other hand, mandates court personnel to “**at all times perform official duties properly and with diligence**” and “**commit themselves exclusively to the business and responsibilities of their office during working hours.**” Meanwhile, Section 3, Canon IV prohibits court personnel from “**alter[ing], falsify[ing], destroy[ing] or mutilat[ing] any record within their control**” except in case of “**amendment, correction or expungement of records or documents pursuant to a court order.**”

Concomitantly, OCA Circular Nos. 50-95 and 13-92 provide that “[a]ll collections from bailbonds, rental deposits, and other fiduciary collections shall be deposited within twenty-four hours by the Clerk of Court concerned, upon receipt thereof, with the Land Bank of the Philippines.”⁴² SC Administrative Circular No. 05-93 reiterates the foregoing mandate as well as provides for exceptions thereto in certain circumstances, viz:

c. In the RTC, SDC, MeTC, MTCC, MTC, MCTC, and SCC. — The daily collections for the Fund in these courts shall be deposited every day with the local or nearest LBP branch “For the account of the Judiciary Development Fund, Supreme Court, Manila – SAVINGS ACCOUNT NO. 159-01163-1”; or if depositing daily is not possible, deposits for the Fund shall be every second and third Fridays and at the end of every month, provided, however, that whenever collections for the Fund reach [P]500.00, the same shall be deposited immediately even before the days before indicated.

Where there is no *LBP* branch at the station of the judge concerned, the collections shall be sent by postal money order payable to the Chief Accountant of the Supreme Court, at the latest before 3:00 P.M. of that particular week.⁴³ (Emphases and underscoring supplied)

³⁹ See *The Office of the Court Administrator v. Gesultura*, 707 Phil. 318, 325 (2013) [Per J. Leonen, *En Banc*].

⁴⁰ A.M. No. 03-06-13-SC, effective June 1, 2004.

⁴¹ See 5th Whereas clause in A.M. No. 03-06-13-SC. See also *Office of the Court Administrator v. Acampado*, 721 Phil. 12, 25 (2013) [Per Curiam, *En Banc*].

⁴² *Rollo* (A.M. No. P-22-063), p. 200.

⁴³ *Id.*

On this score, it is well to emphasize 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. 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.”⁴⁴ Clerks of Court, such as Santizo, perform a delicate function as the designated custodians of the court’s funds, revenues, records, properties, and premises.⁴⁵ Hence, they are expected to possess a high degree of discipline and efficiency in the performance of these functions⁴⁶ failing in which, they shall be liable for any loss, shortage, destruction or impairment of such funds and property.⁴⁷

In *Office of the Court Administrator v. Del Rosario*,⁴⁸ the Court held that the act of “delaying the remittance of court collections without advancing any valid or legal justification, and x x x tampering and falsifying official receipts to make it appear that court payments received were issued the proper receipts” constituted “gross dishonesty, grave misconduct and gross neglect of duty.”⁴⁹ Similarly in *Re: Financial Audit on the Books of Account of Ms. Delantar*,⁵⁰ the Court ruled that the failure to remit the funds in due time and the act of misappropriating judiciary funds constitute gross dishonesty and gross misconduct.⁵¹ Likewise in *Office of the Court Administrator v. Recio*,⁵² the Court held that “[t]he failure to remit the funds in due time constitutes gross dishonesty and gross misconduct.”⁵³ Finally, in *The Office of the Court Administrator v. Acampado*,⁵⁴ the Court held that the failure of a Clerk of Court to correctly and effectively implement the regulations with respect to the collection of legal fees and the immediate deposit of the various amounts received by them exposes them to administrative liability for Gross Neglect of Duty, Grave Misconduct, and also Serious Dishonesty, if it is shown that there was misappropriation of such collections.⁵⁵

In this case, the CMO Audit Team (in its February 7, 2019 Audit Report) recommended the filing of criminal charges against Santizo after finding her liable for gross neglect of duty, dishonesty, and conduct unbecoming of a Clerk of Court for tampering the Fiduciary Fund’s official receipts and appropriating the collected cash bonds for her personal use. For

⁴⁴ See *Office of the Court Administrator v. Del Rosario*, A.M. No. P-20-4071, September 15, 2020 [*Per Curiam, En Banc*].

⁴⁵ See *Office of the Court Administrator v. Elumbaring*, 673 Phil. 84, 91 (2011) [*Per Curiam, En Banc*]. See also *Concerned Citizen v. Gabral, Jr.*, 514 Phil. 209, 216 (2005) [*Per Curiam, Second Division*].

⁴⁶ *Concerned Citizen v. Gabral, Jr.*, id.

⁴⁷ *Office of the Court Administrator v. Elumbaring*, supra at 91-92. See also *Re: Financial Audit on the Books of Account of Ms. Delantar*, 520 Phil. 434, 442 (2006).

⁴⁸ A.M. No. P-20-4071, September 15, 2020 [*Per Curiam, En Banc*].

⁴⁹ See id.

⁵⁰ 520 Phil. 434 (2006) [*Per Curiam, En Banc*].

⁵¹ See id. at 441-442.

⁵² 665 Phil. 13 (2011) [*Per Curiam, En Banc*].

⁵³ Id. at 34.

⁵⁴ 721 Phil. 12 (2013) [*Per Curiam, En Banc*].

⁵⁵ See id. at 24-33. See also *Office of the Court Administrator v. Umblas*, 815 Phil. 27, 35-37 (2017).

its part, the JIB (in its May 25, 2022 Report) found Santizo liable for Serious Dishonesty, Gross Neglect of Duty, and Gross Misconduct for: (a) unwarranted delay in the deposit of judiciary collections; (b) irregular use and cancellation of OR; (c) tampering of OR and other court documents; and (d) misappropriation of court funds.

In light of the foregoing, the Court finds no reason to deviate from these findings which are well supported by substantial evidence.⁵⁶ Consequently, the Court holds Santizo administratively liable for Gross Misconduct, Serious Dishonesty, and Gross Neglect of Duty, all of which constitute serious charges under Section 14 (a), (c), and (d) of the Rules.

To be sure, “dishonesty is the disposition to lie, cheat, deceive or defraud; untrustworthiness; lack of integrity; lack of honesty, probity or integrity in principle; lack of fairness and straightforwardness; disposition to defraud, deceive or betray.”⁵⁷ Misconduct, on the other hand, is defined as the “transgression of some established and definite rule of action, more particularly, unlawful behavior or gross negligence by the public officer. To warrant dismissal from the service, the misconduct must be grave, serious, important, weighty, momentous, and not trifling. The misconduct must imply wrongful intention and not a mere error of judgment and must also have a direct relation to and be connected with the performance of the public officer’s official duties amounting either to maladministration or willful, intentional neglect, or failure to discharge the duties of the office. In order to differentiate gross misconduct from simple misconduct, the elements of corruption, clear intent to violate the law, or flagrant disregard of established rule, must be manifest in the former.”⁵⁸ Finally, “Gross Neglect of Duty is characterized by want of even the slightest care, or by conscious indifference to the consequences, or by flagrant and palpable breach of duty.”⁵⁹

Here, Santizo’s act of delaying the remittance of court collections without advancing any valid or legal justification, tampering official receipts, and appropriating the collected cash bonds for her personal use, and irregularly using and cancelling official receipts evidently violate Canon I, Section 5, and Canon IV, Sections 1 and 3 of the Code of Conduct of Court Personnel constituting Gross Misconduct. In fact, her failure to timely deposit the funds collected by her to the MTC’s designated LBP branch likewise constitute a violation of OCA Circular Nos. 50-95 and 13-92, as well as SC Administrative Circular No. 05-93.

⁵⁶ See *Office of the Court Administrator v. Umblas*, id. at 35; citation omitted, where the Court held:

In order to sustain a finding of administrative culpability under the foregoing offenses, only the quantum of proof of substantial evidence is required, or that amount of relevant evidence which a reasonable mind might accept as adequate to support a conclusion.

⁵⁷ *Office of the Court Administrator v. Dequito*, 799 Phil. 607, 615 (2016) [*Per Curiam, En Banc*].

⁵⁸ *Commission on Elections v. Mamalinta*, 807 Phil. 304, 311 (2017) [Per J. Perlas-Bernabe, *En Banc*].

⁵⁹ Id. at 311-312.

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In the same vein, Santizo's act of repeatedly tampering with official receipts, irregularly using and cancelling official receipts, as well as appropriating the collected cash bonds for her personal use, unquestionably demonstrates a propensity to lie, cheat, deceive, and defraud. Verily, these acts manifestly reveal a lack of honesty and probity on Santizo's part constituting Serious Dishonesty.

Lastly, Santizo's repeated delay in remitting court collections despite the very clear guidelines and mandates provided under OCA Circular Nos. 50-95 and 13-92, as well as SC Administrative Circular No. 05-93 and her habitual irregular use and cancellation of official receipts without sufficient justification, exhibits a flagrant and palpable breach of duty. Clearly, such conscious indifference to the consequences of her actions manifested by the continued recurrence thereof constitutes Gross Neglect of Duty warranting administrative sanctions.

In this regard, it is well to note that this is not the first time that Santizo had been found to be remiss in the performance of her duties as Clerk of Court. Indeed, as the records show, the financial audit conducted covering the period April 1, 2007 to July 31, 2016 revealed shortages in her collections, deficiency in her financial reports, and delay in the deposit of her judiciary collections. While she was not then held administratively liable but was merely sternly warned, these acts strengthen the Court's finding of administrative liability on her part.

Aside from "Gross Misconduct," "Serious Dishonesty," and "Gross Neglect of Duty," Santizo should also be found administratively liable for the serious charge of "Commission of a Crime Involving Moral Turpitude," a serious charge under Section 14 (f) of the Rules. In the annotation to Section 14 (f) of the Rules, the Court explained this charge as follows:

The 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS) has the counterpart offense of "Conviction of a crime involving moral turpitude." Here, the term "conviction" is changed to "commission" because the former tends to imply that a final conviction before the criminal courts is required before a respondent may be charged with this offense. **The Court has discussed that "to sustain a finding of administrative culpability, only substantial evidence is required. The present case is an administrative case, not a criminal case, against respondent. Therefore, the quantum of proof required is only substantial evidence, or that amount of relevant evidence which a reasonable mind might accept as adequate to support a conclusion. Evidence to support a conviction in a criminal case is not necessary, and the dismissal of the criminal case against the respondent in an administrative case is not a ground for the dismissal of the administrative case. We emphasize the well-settled rule that a criminal case is different from an administrative case and each must be disposed of according to the facts and the law applicable to each case."** (*OCA v. Lopez*, 654 Phil. 602 [2011], *En Banc*)

As such, **if there is already substantial evidence to support the finding that a respondent has committed a crime involving moral turpitude, then it should be enough to find him administratively liable for this offense.** Besides, the new Section 1 (1) explicitly provides that mere institution of a criminal action against a respondent is sufficient basis to institute *motu proprio* proceedings against him or her. (Emphases and underscoring supplied)

Here, the Court finds substantial evidence to find Santizo administratively liable of such serious charge, considering the pendency of the criminal charges of two (2) counts of Malversation of Public Funds or Property and three (3) counts of Falsification by Public Officer against her. Case law has defined moral turpitude “as an act of baseness, vileness, or the depravity in the performance of private and social duties that man owes to his fellow man or to society in general.”⁶⁰ In *Office of the Court Administrator v. Ruiz*,⁶¹ the Court noted that falsification of public documents has been categorized by jurisprudence as a crime involving moral turpitude. Malversation is a crime that involves the embezzlement of public funds or property. Considering the nature thereof, the Court considered the crime of malversation as immoral in itself, a conduct clearly contrary to the accepted standards of justice, honesty, and good morals and as such, also constitutes a crime involving moral turpitude.⁶²

Finally, and as already discussed, Santizo’s failure to timely deposit the funds collected by her to the MTC’s designated LBP branch likewise constitute a violation of OCA Circular Nos. 50-95 and 13-92, as well as SC Administrative Circular No. 05-93. To the Court, this constitutes the less serious charge of “Violation of Supreme Court Rules, Directives, and Circulars that Establish an Internal Policy, Rule of Procedure or Protocol” under Section 15 (e) of the Rules.

III.

Santizo’s administrative liability for “Gross Misconduct,” “Serious Dishonesty,” “Gross Neglect of Duty,” “Commission of a Crime Involving Moral Turpitude,” and “Violation of Supreme Court Rules, Directives, and Circulars that Establish an Internal Policy, Rule of Procedure or Protocol” having been established, the Court now goes into the imposable penalties on her.

In light of the numerous charges to which Santizo is found administratively liable, Section 21 of the Rules squarely find application herein, to wit:

⁶⁰ See *Office of the Court Administrator v. Ruiz*, 780 Phil. 133, 152 (2016) [*Per Curiam, En Banc*]; *Office of the Court Administrator v. San Andres*, 274 Phil. 990, 996 (1991) [Per J. Medialdea, First Division].

⁶¹ 780 Phil. 133 (2016).

⁶² See *id.* at 152.

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 [P]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 in no case include accrued leave credits.

On the other hand, if a single act/omission constitutes more than one (1) offense, the respondent shall still be found liable for all such offenses, but shall, nonetheless, only be meted with the appropriate penalty for the most serious offense. (Emphasis and underscoring supplied)

A circumspect review of the records reveals that Santizo's administrative liability stems from a series of acts relating to her duties as clerk of court. However, the Court is of the view that it is the totality of these acts that constitute the charges that she is found administratively liable for, and the same could not be reasonably separated from one another. Hence, Santizo's various acts/omissions should be viewed as a single collective act insofar as Section 21 of the Rules is concerned; hence, she should be meted with a singular penalty pursuant to the second paragraph of this provision. In this regard, the Court's annotation insofar as the second paragraph of Section 21 of the Rules is enlightening, to wit:

The second paragraph recognizes that certain acts or omissions may constitute multiple offenses. In this regard, the respondent must be pronounced liable for all such offenses, but only a singular penalty shall be imposed on him or her. This is in keeping with the notion that one act/omission must only give rise to one penalty.

To illustrate, suppose a respondent's singular act constitutes two (2) distinct offenses, namely: (1) gross misconduct, which is a serious charge; and (2) unauthorized practice of law, which is a less serious charge. In this instance, the Supreme Court shall pronounce his administrative liability for both offenses, but shall only impose the penalty for gross misconduct, as it is the graver offense.

Since Santizo is found administratively liable for four (4) serious charges and one (1) less serious charge, namely, Gross Misconduct, Serious Dishonesty, Gross Neglect of Duty, Commission of a Crime Involving Moral Turpitude, and Violation of Supreme Court Rules, Directives, and Circulars that Establish an Internal Policy, Rule of Procedure or Protocol, respectively, then she should be meted with the penalty for a serious charge as provided under Section 17 (1) of the Rules, as follows:

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SECTION 17. *Sanctions.* —

(1) If the respondent is guilty of a serious charge, any of the following sanctions shall be imposed:

- (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 [P]100,000.00 but not exceeding [P]200,000.00.

Based on the prevailing circumstances of this case that involves liability for four serious charges and one less serious charge committed in the discharge of her official duties as a clerk of court, it is only proper that Santizo be meted with the penalty as stated in Section 17 (1) (a), *i.e.*, dismissal from the service with its accessory penalties.

Nonetheless, it bears highlighting that Santizo tendered her resignation on March 28, 2019, effective April 1, 2019.⁶³ While the records do not categorically confirm whether said resignation was accepted or approved, **further verification with the OCA revealed that the same was officially accepted in a letter⁶⁴ dated September 26, 2019,** “without prejudice to the continuation of the proceedings of [her] pending administrative cases docketed as OCA IPI No. 18-4860-P and A.M. No. 18-09-85-MTC.” In situations such as Santizo’s where the respondent has already separated from the service, Section 18 of the Rules provides for the appropriate penalty in lieu of dismissal, to wit:

SECTION 18. *Penalty in Lieu of Dismissal on Account of Supervening Resignation, Retirement, or other Modes of Separation of Service.* — **If the respondent is found liable for an offense which merits the imposition of the penalty of dismissal from service but the same can no longer be imposed due to the respondent’s supervening resignation, retirement, or other modes of separation from service except for death, he or she may be meted with the following penalties in lieu of dismissal:**

- (a) 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

⁶³ See *rollo* (A.M. No. P-22-063), pp. 180 and 196.

⁶⁴ Signed by then Court Administrator (now a Member of this Court) Jose Midas P. Marquez; *rollo* (A.M. No. 18-09-85-MTC), p. 205.

forfeiture of benefits shall in no case include accrued leave credits; and/or

- (b) Fine as stated in Section 17 (1) (c) of this Rule. (Emphases supplied)

Consequently, in view of her intervening resignation from the service which therefore bars the imposition of the ultimate penalty of dismissal, the Court hereby imposes upon her the following penalty pursuant to Section 18 of the Rules:

- (1) 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; and

- (2) a fine of ₱101,000.00, pursuant to Section 17 (1) (c) of the Rules.⁶⁵

A final point. "Time and time again, this Court has stressed that those charged with the dispensation of justice – from the presiding judge to the lowliest clerk – are circumscribed with a heavy burden of responsibility. Their conduct, at all times, must not only be characterized by propriety and decorum, but above all else, must be beyond suspicion. Every employee should be an example of integrity, uprightness and honesty. Thus, this Court has not hesitated to impose the ultimate penalty on those who have fallen short of their accountabilities,"⁶⁶ as the Court now does in this case.


ACCORDINGLY, Ma. Lorda M. Santizo (Santizo), Clerk of Court II, Municipal Trial Court, San Joaquin, Iloilo is found **GUILTY** of the administrative offenses of Gross Misconduct, Serious Dishonesty, Gross Neglect of Duty, Commission of a Crime Involving Moral Turpitude, and Violation of Supreme Court Rules, Directives, and Circulars that Establish an Internal Policy, Rule of Procedure or Protocol. She is hereby meted the following penalties: (1) **FORFEITURE** of all or part of the benefits as the Court may determine, *provided, however*, that the forfeiture of benefits shall in no case include accrued leave credits; (2) **DISQUALIFICATION** from reinstatement or appointment to any public office, including government-owned or -controlled corporations; and (3) a **FINE** of ₱101,000.00.

Let copies of this Decision be furnished the Office of the Court Administrator to be attached to Santizo's records.

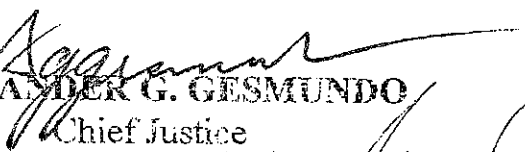
⁶⁵ "A fine of more than P100,000.00 but not exceeding P200,000.00."

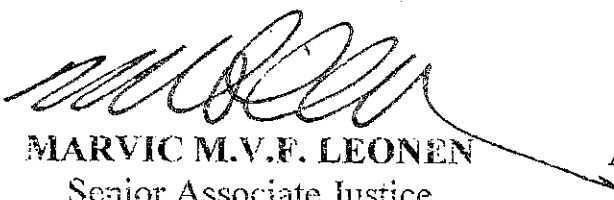
⁶⁶ *The Office of the Court Administrator v. Elumbaring*, supra note 42, at 94-95.

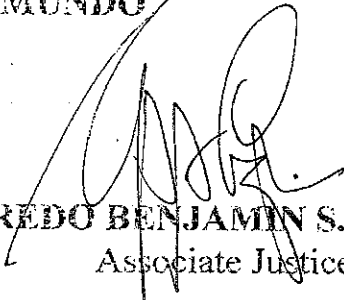
SO ORDERED.



ANTONIO T. KHO, JR.
Associate Justice

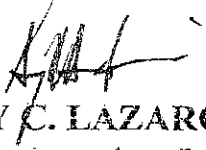
WE CONCUR:


ALEXANDER G. GESMUNDO
Chief Justice

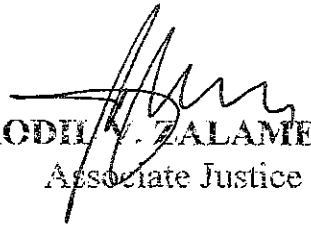

MARVIC M.V.F. LEONEN
Senior Associate Justice


ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

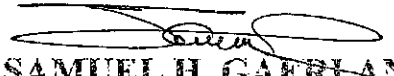

RAMON PAUL L. HERNANDO
Associate Justice



AMY C. LAZARO-JAVIER
Associate Justice



HENRI JEAN PAUL B. INTING
Associate Justice

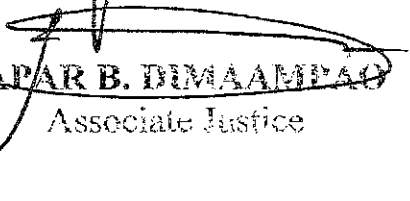

RODIL V. ZALAMEDA
Associate Justice


MARIO V. LOPEZ
Associate Justice

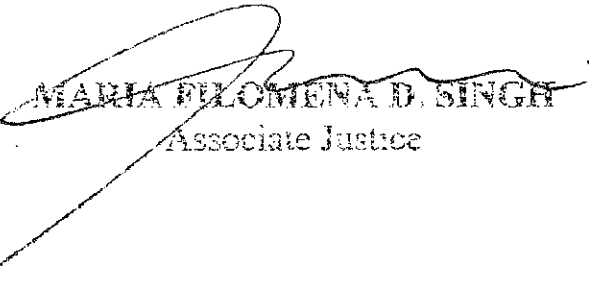

SAMUEL H. GAERLAN
Associate Justice


RICARDO R. ROSARIO
Associate Justice


JOSEPH V. LOPEZ
Associate Justice


APAR B. DIMAAPAO
Associate Justice

No Part
JOSE MIDAS P. MARQUEZ
Associate Justice


MARIA FILOMENA D. SINGH
Associate Justice