



**Republic of the Philippines
Supreme Court
Baguio City**

EN BANC

**OFFICE OF THE COURT
ADMINISTRATOR,**

Complainant,

A.M. No. P-12-3092

(Formerly A.M. No. 12-7-54-MTC)

- versus -

**REMEDIOS R. VIESCA,
CLERK OF COURT II,
MUNICIPAL TRIAL COURT
OF SAN ANTONIO, NUEVA
ECIJA,**

Respondent.

Present:

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

Promulgated:

April 14, 2015

X-----X

DECISION

PER CURIAM:

Before the Court is a Memorandum¹ dated June 20, 2012 filed by the Audit Team of the Financial Management Office (FMO) of complainant Office of the Court Administrator (OCA) against respondent Remedios R. Viesca (Viesca), Clerk of Court II of the Municipal Trial Court of San

* No part.

** On official leave.

*** On official leave.

¹ *Rollo*, pp. 19-29. Signed by Audit Team Leader Romulo E. Tamanu, Jr., and Members Ma.Irene R. Malonzo, Dennis B. Cantano, and Caroline S. Nierva.

Antonio, Nueva Ecija (MTC), charging her of Gross Neglect of Duty and Grave Misconduct, for her failure to submit her monthly financial reports and remit numerous judiciary collections to the Revenue Section, Accounting Division, FMO, OCA.

The Facts

In the Memorandum dated June 20, 2012, the Audit Team alleged that since 2000, Viesca had failed to submit her monthly financial reports to the FMO, despite constant notices and warnings from the latter's Accounting Division that her continued failure to do so would result in the withholding of her salaries. This notwithstanding, Viesca still failed to submit the required monthly financial reports for the following funds, namely: (a) Judiciary Development Fund (JDF) from June 2000 to February 2001 and November 2004 to date; (b) Fiduciary Fund from April 2000 to date; (c) General Fund for October 2000 and October 2002; and (d) Special Allowance for the Judiciary (SAJ) from November 2004 to date. Hence, the Accounting Division, FMO, OCA sought the withholding of Viesca's salaries which was approved by the Court effective May 28, 2004.² Still, Viesca continued to ignore the Court's directives commanding her to submit the aforesaid financial reports. Eventually and pursuant to the request of the FMO, an Audit Team was constituted to conduct a financial audit on the books of the MTC.³

Thereafter, the Audit Team recommended, *inter alia*, that: (a) their Memorandum be docketed as an administrative complaint against Viesca for Gross Neglect of Duty and Grave Misconduct; (b) Viesca be suspended from office pending resolution of the administrative matter; (c) Viesca be directed to explain why no administrative case should be filed against her; and (d) Viesca be directed to pay the JDF the amount of ₱198,704.40 representing unearned interest computed at 6% per annum.⁴

It found that Viesca failed to deposit her judiciary collections regularly, resulting in computed shortages in the aggregate amount of ₱529,738.50,⁵ albeit already restituted. Despite the restitution, the Audit

² See Approved Memorandum dated May 10, 2004; *id.* at 31.

³ *Id.* at 19-20.

⁴ *Id.* at 27-28.

⁵ The computed shortages, as well as the dates of their restitutions, are as follows (see *id.* at 23):

COMPUTED SHORTAGES		RESTITUTIONS		
Fund	Amount	Date Deposited	Amount Deposited	Balance of Accountability
Fiduciary Fund	₱269,710.00	December 1, 2011	₱269,710.00	₱0.00
Judiciary Development Fund	₱109,087.80	December 1, 2011	₱109,087.80	₱0.00
General Fund	₱18,759.70	March 19, 2012	₱18,759.75	₱(0.05)

Team nevertheless believed that Viesca misappropriated for herself the aforesaid shortages, citing her own statement wherein she said that “[a]ng collection po, ‘di na naging maganda kasi po ma’am kasi po ‘di na ko nakapagremit, nagagamit ko na po komo nakahold po ‘yung sweldo ko.”⁶ In this relation, the Audit Team also concluded that Viesca’s failure to remit the said amounts, coupled with her belated restitution thereof, had effectively deprived the Court of interests which may have been earned had such amounts been deposited in a bank.⁷ Hence, the Audit Team recommended that Viesca be held liable in the amount of ₱198,704.40⁸ representing unearned interest.⁹

Further, the Audit Team found that Viesca violated OCA Circular No. 32-93¹⁰ and 113-2004¹¹ for her non-submission of the monthly financial reports despite repeated notices to do so, which resulted in the withholding of her salaries. In this regard, the Audit Team noted that when they asked Viesca why she failed to comply with the FMO’s directives, she gave no definite answer and even admitted that she had used her collections because her salaries were withheld.¹²

On September 17, 2012, the Court issued a Resolution¹³ adopting the recommendations of the Audit Team.

In her Explanation/Comment¹⁴ dated October 23, 2012, Viesca maintained that she never misappropriated the collections entrusted to her

Special Allowance for the Judiciary Fund	₱84,206.00	March 16, 2012	₱84,206.00	₱0.00
Mediation Fund	₱47,000.00	March 16, 2012	₱47,000.00	₱0.00
Legal Research Fund	₱620.00	December 29, 2011	₱620.00	₱0.00
Victim’s Compensation Fund	₱355.00	December 29, 2011	₱355.00	₱0.00
TOTAL	₱529,738.50		₱529,738.55	₱(0.05)

⁶ Id. at 25. See also id. at 45.

⁷ Id. at 25-26.

⁸ The aggregate unearned interest is broken down as follows (See id. at 26):

FUND	UNEARNED INTEREST
Judiciary Development Fund	₱27,194.23
Special Allowance for the Judiciary Fund	₱27,815.09
Mediation Fund	₱4,743.00
General Fund	₱11,451.16
Fiduciary Fund	₱127,500.92
TOTAL UNEARNED INTEREST	₱198,704.40

⁹ Id. at 26.

¹⁰ Entitled “COLLECTION OF LEGAL FEES AND SUBMISSION OF MONTHLY REPORT OF COLLECTIONS” (July 9, 1993).

¹¹ Entitled “SUBMISSION OF MONTHLY REPORTS OF COLLECTIONS AND DEPOSITS” (October 1, 2004).

¹² *Rollo*, p. 26.

¹³ Id. at 14-16.

¹⁴ Id. at 7-13.

for her own personal use.¹⁵ She averred, among others, that she was fully aware of her duties and responsibilities as Clerk of Court and that her only mistake was to authorize her co-Clerk of Court, the late Erlinda Hernandez (Hernandez), to receive collections on her behalf. According to Viesca, she found out that Hernandez was the one who misappropriated the collections as she used it for her cancer treatment.¹⁶

The OCA's Report and Recommendation

In a Memorandum¹⁷ dated January 16, 2014, the OCA found Viesca administratively liable for Gross Neglect of Duty and Grave Misconduct for non-remittance of her judiciary collections, and accordingly, recommended her immediate dismissal from service, with (a) forfeiture of retirement benefits except accrued leave credits, and (b) perpetual disqualification in government service including government-owned and controlled corporations.¹⁸

The OCA found that contrary to Viesca's claim that Hernandez used the unremitted collections for her cancer treatments, audit records show that the bulk of the unremitted collections was incurred during the period from 2005 to 2011, or even after Hernandez's demise on April 24, 2006. Hence, the OCA concluded that Viesca should be held primarily liable for gross neglect of duty for violating the strict mandate of Court-issued circulars on the timely deposits of judiciary collections.¹⁹

Finally, the OCA did not give credence to Viesca's assertion that while she indeed committed a delay in the remittance of her judiciary collections, she never misappropriated any amount thereof, holding that her mere failure to remit the same on time already constitutes *prima facie* evidence that she appropriated such collections for her personal gains.²⁰

The Issue Before the Court

The essential issue in this case is whether or not Viesca should be held administratively liable for Gross Neglect of Duty and Grave Misconduct.

The Court's Ruling

The Court concurs with the OCA's findings and recommendation, with the modification holding Viesca also administratively liable for Serious Dishonesty.

¹⁵ Id. at 12.

¹⁶ Id. at 9-10.

¹⁷ Id. at 1-5. Signed by Court Administrator Jose Midas P. Marquez, Deputy Court Administrator Jenny Lind R. Aldecoa-Delorino, and Court Management Office Chief Marina B. Ching.

¹⁸ Id. at 5.

¹⁹ Id. at 3.

²⁰ Id. at 4.

Clerks of Court – like Viesca – are the chief administrative officers of their respective courts; with regard to the collection of legal fees, they perform a delicate function as judicial officers entrusted with the correct and effective implementation of regulations thereon. Even the undue delay in the remittances of amounts collected by them at the very least constitutes misfeasance.²¹ As custodians of court funds and revenues, Clerks of Court have the duty to immediately deposit the various funds received by them to the authorized government depositories for they are not supposed to keep funds in their custody.²² Such functions are highlighted by OCA Circular Nos. 50-95²³ and 113-2004²⁴ and Administrative Circular No. 35-2004²⁵

²¹ *Re: Report on Financial Audit Conducted at MCTC, Santiago-San Esteban, Ilocos Sur*, A.M. No. P-11-2950, January 17, 2012, 663 SCRA 117, 128, citing *OCA v. Fortaleza*, 434 Phil 511, 522 (2002).

²² *Id.*, citing *OCA v. Atty. Galo*, 373 Phil. 483, 491 (1999).

²³ Entitled “COURT FIDUCIARY FUNDS” (November 1, 1995), pertinent portions of which provide:

(4) All collections from bailbonds, rental deposits, and other fiduciary collections shall be deposited within twenty[-]four (24) hours by the Clerk of [C]ourt concerned, upon receipt thereof, with the Land Bank of the Philippines [LBP].

x x x x

(9) Within two (2) weeks after the end of each quarter, all Clerks of Court are hereby required to submit to the Chief Accountant of the Supreme Court, copy furnished the Office of the Court Administrator, a quarterly report indicating the outstanding balance maintained with the depository bank or local treasurer, and the date, nature and amount of all deposits and withdrawals made within such period.

x x x x

²⁴ OCA Circular No. 113-2004 provides:

1. The Monthly Reports of Collections and Deposits for the Judiciary Development Fund (JDF), Special Allowance for the Judiciary (SAJ) and Fiduciary Fund (FF) shall be:

x x x x

1.3. Sent not later than the 10th day of each succeeding month to [The Chief Accountant, Accounting Division, Financial Management Office, Office of the Court Administrator, Supreme Court of the Philippines, Taft Avenue, Ermita, Manila]

x x x x

Henceforth, all Clerks of Court shall only submit monthly reports for the three (3) funds, namely: JDF, SAJ, and FF.

²⁵ Entitled “GUIDELINES IN THE ALLOCATION OF THE LEGAL FEES COLLECTED UNDER RULE 141 OF THE RULES OF COURT, AS AMENDED, BETWEEN THE SPECIAL ALLOWANCE FOR THE JUDICIARY FUND AND THE JUDICIARY DEVELOPMENT FUND” (August 12, 2004), pertinent portions of which provide:

PROCEDURAL GUIDELINES

I. Judiciary Development Fund

x x x x

3. Systems and Procedures. –

x x x x

c) *In the RTC, MeTC, MTCC, MTC, MCTC, SDC and SCC.* – The daily collections for the Fund in these courts shall be deposited everyday with the nearest LBP branch in the savings account opened by said courts for the account of the Judiciary Development Fund. x x x.

x x x x

II. Special Allowance for the Judiciary Fund

x x x x

which mandate Clerks of Court to timely deposit judiciary collections as well as to submit monthly financial reports on the same. In this regard, jurisprudence in *OCA v. Acampado*²⁶ provides that the failure of Clerks of Court to perform the aforementioned duties 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, *viz.*:

Clerks of Court are the custodians of the courts' "funds and revenues, records, properties, and premises." They are "liable for any loss, shortage, destruction or impairment" of those entrusted to them. **Any shortages in the amounts to be remitted and the delay in the actual remittance "constitute gross neglect of duty for which the clerk of court shall be held administratively liable."**

Respondent Acampado committed gross neglect of duty and grave misconduct when she failed to turn over the funds of the Judiciary that were placed in her custody within the period required by law. We said in *OCA v. Fueconillo* [585 Phil. 223 (2008)] **that undue delay by itself in remitting collections, keeping the amounts, and spending it for the respondent's "family consumption, and fraudulently withdrawing amounts from the judiciary funds, collectively constitute gross misconduct and gross neglect of duty.** Such behaviour should not be tolerated as it denigrates this Court's image and integrity.

X X X X

Respondent Acampado's actions of misappropriating Judiciary funds and incurring cash shortages in the amounts of 1) Twenty-three Thousand Seven Hundred Twelve Pesos and Fifty-three Centavos (□23,712.53) for the Judiciary Development Fund; 2) Fifty-eight Thousand Two Hundred Eighty-five Pesos and Eighty Centavos (□58,285.80) for the Special Allowance for the Judiciary; and 3) Five Thousand Pesos (□5,000.00) for the Mediation Fund (MF), totaling to Eighty-six Thousand Nine Hundred Ninety-eight Pesos and Thirty-three Centavos (□86,998.33) **are serious acts of dishonesty that betrayed the institution tasked to uphold justice and integrity for all.** Moreover, respondent Acampado's act of repeatedly falsifying bank deposit slips is patent dishonesty that should not be tolerated by this Court. **Restitution of the missing amounts will not relieve respondent Acampado of her liability.**²⁷ (Emphases and underscoring supplied)

3) Systems and Procedures:

X X X X

- c) *In the RTC, MeTC, MTCC, MTC, MCTC, SDC and SCC.* – The daily collections for the special allowance for the judiciary fund in these courts shall be deposited everyday with the nearest lbp branch in the savings account opened by the court for the account of the SAJ. x x x.

X X X X

²⁶ A.M. Nos. P-13-3116 and P-13-3112, November 12, 2013, 709 SCRA 254.

²⁷ *Id.* at 270-272; citations omitted.

As compared to Simple Neglect of Duty which is defined as the failure of an employee to give proper attention to a required task or to discharge a duty due to carelessness or indifference, 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.²⁸

Misconduct, on the other hand, is a 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.²⁹

Finally, Dishonesty is defined as a disposition to lie, cheat, deceive, or defraud; unworthiness; lack of integrity; lack of honesty, probity or integrity in principle; lack of fairness and straightforwardness; disposition to defraud, deceive, or betray.³⁰

Needless to say, these constitute conduct prejudicial to the best interest of the service as they violate the norm of public accountability and diminish – or tend to diminish – the people's faith in the Judiciary.³¹

In this case, Viesca herself admitted that she was fully aware of the duties and responsibilities attendant to her position as Clerk of Court, being, as mentioned, the one in-charge of the collection of legal fees with the duty to timely deposit judiciary collections as well as to submit monthly financial reports for the same. Despite such knowledge, she still failed to comply with the foregoing directives by failing to timely remit her judiciary collections and submit monthly reports pertaining thereto, resulting in computed shortages as found by the Audit Team. Worse, Viesca admitted to the misappropriation of such shortages for her own personal use, offering the unacceptable excuse that her salaries had been withheld on account of her failure to submit the required financial reports.³² Viesca's restitution of the

²⁸ See *Court of Appeals v. Manabat, Jr.*, A.M. No. CA-11-24-P, November 16, 2011, 660 SCRA 159, 165; citations omitted.

²⁹ See *OCA v. Amor*, A.M. No. RTJ-08-2140, October 7, 2014, citing *Echano, Jr. v. Toledo*, G.R. No. 173930, September 15, 2010, 630 SCRA 532, 535, further citing *Bureau of Internal Revenue v. Organo*, 468 Phil. 111, 118 (2004).

³⁰ *Rojas, Jr. v. Mina*, A.M. No. P-10-2867, June 19, 2012, 673 SCRA 592, 599, citing *Japson v. Civil Service Commission*, G.R. No. 189479, April 12, 2011, 648 SCRA 532, 543-544.

³¹ See *Buenaventura v. Mabalot*, A.M. Nos. P-09-2726 and P-10-2884, August 28, 2013, 704 SCRA 1, 19-20; citations omitted.

³² See *rollo*, p. 25.

aforesaid shortages did not operate to exculpate her of any administrative liability, since as correctly pointed out by the OCA, her belated remittance of the judiciary collections had effectively deprived the Court of interest such amounts would have earned if they were deposited in a bank.³³

Under the Revised Rules of Administrative Cases in the Civil Service (RRACCS), Gross Neglect of Duty, Grave Misconduct, and Serious Dishonesty are grave offenses which merit the penalty of dismissal from service even for the first offense.³⁴ Corollary thereto, such penalty carries with it the following administrative disabilities: (a) cancellation of civil service eligibility; (b) forfeiture of retirement and other benefits, except accrued leave credits, if any; (c) perpetual disqualification from re-employment in any government agency or instrumentality, including any government-owned and controlled corporation or government financial institution; and (d) bar from taking civil service examinations.³⁵

It must be emphasized that those in the Judiciary serve as sentinels of justice, and any act of impropriety on their part immeasurably affects the honor and dignity of the Judiciary and the people's confidence in it. The Institution demands the best possible individuals in the service and it had never and will never tolerate nor condone any conduct which would violate the norms of public accountability, and diminish, or even tend to diminish, the faith of the people in the justice system. In this light, the Court will not hesitate to rid its ranks of undesirables who undermine its efforts towards an effective and efficient administration of justice, thus tainting its image in the eyes of the public.³⁶

WHEREFORE, respondent Remedios R. Viesca, Clerk of Court II of the Municipal Trial Court of San Antonio, Nueva Ecija, is found **GUILTY** of Gross Neglect of Duty, Grave Misconduct, and Serious Dishonesty, and is thus, **DISMISSED** from the service. Accordingly, her civil service eligibility is **CANCELLED**, and her retirement and other benefits, except accrued leave credits which she had already claimed, are hereby **FORFEITED**. Further, she is **PERPETUALLY DISQUALIFIED** from re-employment in any government agency or instrumentality, including any government-owned and controlled corporation or government financial institution, and **BARRED** from taking the civil service examinations.

³³ See *OCA v. Nini*, A.M. No. P-11-3002, April 12, 2012, 669 SCRA 95, 106, citing *In-House Financial Audit, Conducted in the Books of Accounts of Khalil B. Dipatuan, RTC-Malibang, Lanao Del Sur*, 578 Phil. 387, 392 (2008).

³⁴ See Section 46 of the RRACCS.

³⁵ Section 52 (a) of the RRACCS provides:

Section 52. Administrative Disabilities Inherent in Certain Penalties.

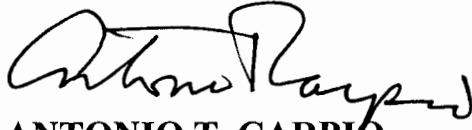
- a. The penalty of dismissal shall carry with it cancellation of eligibility, forfeiture of retirement benefits, perpetual disqualification from holding public office and bar from taking civil service examinations.

³⁶ See *OCA v. Judge Amor*, supra note 29, citing *Judge Lagado v. Leonido*, A.M. No. P-14-3222, August 12, 2014.

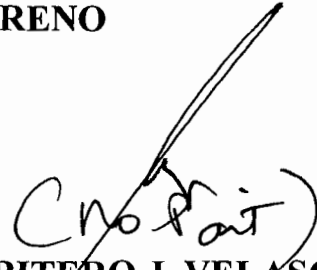
SO ORDERED.



MARIA LOURDES P. A. SERENO
Chief Justice
Chairperson



ANTONIO T. CARPIO
Associate Justice

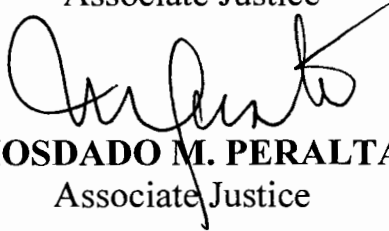


PRESBITERO J. VELASCO, JR.
Associate Justice

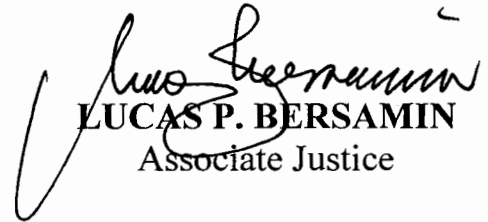
On Official Leave
TERESITA J. LEONARDO-DE CASTRO
Associate Justice



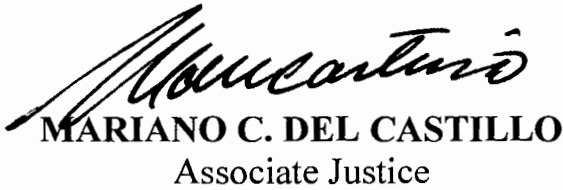
ARTURO D. BRION
Associate Justice



DIOSDADO M. PERALTA
Associate Justice




LUCAS P. BERSAMIN
Associate Justice



MARIANO C. DEL CASTILLO
Associate Justice

On Official Leave
MARTIN S. VILLARAMA, JR.
Associate Justice



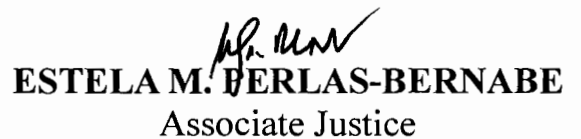
JOSE PORTUGAL PEREZ
Associate Justice



JOSE CATRAL MENDOZA
Associate Justice



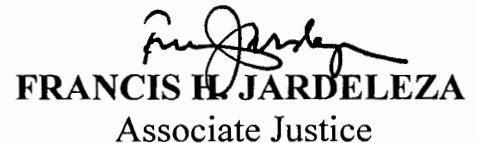
BIENVENIDO L. REYES
Associate Justice



ESTELA M. PERLAS-BERNABE
Associate Justice



MARVIC M.V.F. LEONEN
Associate Justice



FRANCIS H. JARDELEZA
Associate Justice

