

## EN BANC

**[ A.M. No. P-12-3092 (Formerly A.M. No. 12-7-54-MTC), April 14, 2015 ]**

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.  
REMEDIOS R. VIESCA, CLERK OF COURT II, MUNICIPAL TRIAL  
COURT OF SAN ANTONIO, NUEVA ECIJA, RESPONDENT.**

### DECISION

#### PER CURIAM:

Before the Court is a Memorandum<sup>[1]</sup> 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 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.<sup>[2]</sup> 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.<sup>[3]</sup>

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 P198,704.40 representing unearned interest computed at 6% per annum.

<sup>[4]</sup>

It found that Viesca failed to deposit her judiciary collections regularly, resulting in computed shortages in the aggregate amount of P529,738.50,<sup>[5]</sup> albeit already

restituted. Despite the restitution, the Audit 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 kasipo 'di na ko naka-pagremit, nagagamit ko na po komo nakaholdpo 'yung sweldo ko."<sup>[6]</sup> 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.<sup>[7]</sup> Hence, the Audit Team recommended that Viesca be held liable in the amount of P198,704.40<sup>[8]</sup> representing unearned interest.<sup>[9]</sup>

Further, the Audit Team found that Viesca violated OCA Circular No. 32-93<sup>[10]</sup> and 113-2004<sup>[11]</sup> 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.<sup>[12]</sup>

On September 17, 2012, the Court issued a Resolution<sup>[13]</sup> adopting the recommendations of the Audit Team.

In her Explanation/Comment<sup>[14]</sup> dated October 23, 2012, Viesca maintained that she never misappropriated the collections entrusted to her for her own personal use.<sup>[15]</sup> 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.<sup>[16]</sup>

### **The OCA's Report and Recommendation**

In a Memorandum<sup>[17]</sup> 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.<sup>[18]</sup>

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.<sup>[19]</sup>

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.<sup>[20]</sup>

### **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.

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.<sup>[21]</sup> 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.<sup>[22]</sup> Such functions are highlighted by OCA Circular Nos. 50-95<sup>[23]</sup> and 113-2004<sup>[24]</sup> and Administrative Circular No. 35-2004<sup>[25]</sup> 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*<sup>[26]</sup> 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. Fueconcillo* [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.

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**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 (P23,712.53) for the Judiciary Development Fund; 2) Fifty-eight

Thousand Two Hundred Eighty-five Pesos and Eighty Centavos (P58,285.80) for the Special Allowance for the Judiciary; and 3) Five Thousand Pesos (P5,000.00) for the Mediation Fund (MF), totaling to Eighty-six Thousand Nine Hundred Ninety-eight Pesos and Thirty-three Centavos (P86,998.33) **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.**<sup>[27]</sup> (Emphases and underscoring supplied)

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.<sup>[28]</sup>

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.<sup>[29]</sup>

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.<sup>[30]</sup>

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.<sup>[31]</sup>

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.<sup>[32]</sup> Viesca's restitution of the 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.<sup>[33]</sup>

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.<sup>[34]</sup> 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.<sup>[35]</sup>

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.<sup>[36]</sup>

**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.

**SO ORDERED.**

*Sereno, C. J., (Chairperson), Carpio, Brion, Peralta, Bersamin, Del Castillo, Perez, Mendoza, Reyes, Perlas-Bernabe, Leonen, and Jardeleza, JJ., concur.*

*Velasco, Jr., J., no part.*

*Leonardo-De Castro, and Villarama, Jr., JJ., on official leave.*

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## NOTICE OF JUDGMENT

Sirs/Mesdames:

Please take notice that on April 14, 2015 a Decision/Resolution, copy attached herewith, was rendered by the Supreme Court in the above-entitled case, the original of which was received by this Office on June 26, 2015 at 2:15 p.m.

Very truly yours,  
(SGD.)