

EN BANC

[A.M. No. P-05-1938, November 07, 2017]

**THE OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, V.
MR. CRISPIN C. EGIPTO, JR., CLERK OF COURT IV, MUNICIPAL
TRIAL COURT IN CITIES, PAGADIAN CITY, RESPONDENT.**

D E C I S I O N**PER CURIAM:**

The custody and handling of funds and other assets by Judiciary officers and employees entrusted therewith are both a responsibility and an accountability that must be faithfully discharged. Any act or omission in relation thereto may be condignly sanctioned according to the attendant circumstances. Where the failure to deposit daily collections is committed by a clerk of court previously sanctioned for the same omission, the sanction is dismissal from the service and forfeiture of all retirement benefits (except earned leave credits), with prejudice to re-employment in the Government, including government-owned and government-controlled corporations.

The Case

This administrative case stemmed from the Cash Examination Report dated June 27, 2005 submitted by Marry Rose D. Eleno, State Auditor IV of the Commission on Audit (COA), relative to the cash and accounts for the period from October 10, 2003 to February 21, 2005 of respondent Crispin C. Egipto, Jr. (Egipto), Clerk of Court IV, of the Municipal Trial Court in Cities (MTCC) of Pagadian City.^[1]

The Cash Examination Report disclosed that:

- 1) There was a cash shortage of Ninety Eight Thousand Six Hundred Fifty-Two Pesos and Eighty-One Centavos (P98,652.81) as of February 21, 2005;

FUND	AMOUNT OF SHORTAGE
GENERAL FUND	P13,961.25
JUDIACIARY (sic) DEVELOPMENT FUND	13,070.23
LEGAL RESEARCH FUND	38.00
VICTIM'S COMPENSATION FUND	20.00
FIDUCIARY FUND	71,563.33
TOTAL	P98,652.81

- 2) Collections were not deposited intact daily as required under Section 21 of the New Government Accounting System (NGAS) Manual;
- 3) There was a difference of **P64,896.41** between the Bank balance and the Accountable Officer's (AOs) Statement of the Unwithdrawn Fiduciary Fund (FF);
- 4) Non-reconciliation of Cashbook and Subsidiary Ledger (SL) balances at least quarterly; and
- 5) Disbursement vouchers were not used/prepared and Original or Certified True Copy of Official Receipts (ORs) for the receipt of bail bonds were not submitted in support of Fiduciary Fund withdrawals.^[2]

On December 12, 2005, the Court, upon the recommendation of the Office of the Court Administrator (OCA),^[3] resolved to:

- (a) **DIRECT** respondent Crispin C. Egipto, Jr. to **EXPLAIN** in writing within a period of ten (10) days from notice why no disciplinary action shall be taken against him: (1) for incurring the cash shortage in the amount of Ninety Eight Thousand Six Hundred Fifty-Two Pesos and Eighty-One Centavos (P98,652.81) as noted by State Auditor IV Marry Rose D. Eleno, COA, Regional Office No. IX, Zamboanga City; and (2) for repeating the same offense as reported in the Financial Audit Report dated January 21, 2004 and as disclosed by COA State Auditor in the Cash Examination Report conducted on February 21, 2005;
- (b) **RELIEVE** respondent Crispin C. Egipto, Jr. as Accountable Officer/Collecting Officer (financial matters) of the same court, pending resolution of this administrative matter;
- (c) **DIRECT** respondent Antonina L. Yorpo, same court to **EXPLAIN** within ten (10) days from notice, whether or not she contributed to the act of malfeasance reported by the said COA State Auditor which resulted to the cash shortage of Ninety Eight Thousand Six Hundred Fifty-Two Pesos and 81/100 (P98,652.81) covering the interim period October 10, 2003 to February 21, 2005; and
- (d) **DIRECT** Hon. Aniceto B. Galon, Jr., Executive Judge, Municipal Trial Court in Cities, Pagadian City, Zamboanga Del Sur to (1) **DESIGNATE IMMEDIATELY** a new Accountable Officer to the same court; and (2) **SUBMIT** to this Court an evaluation report based on the matter reported by State Auditor IV Marry Rose D. Eleno, COA Regional Office No. IX, Zamboanga City, in her Cash Examination Report conducted on February 21, 2005 on the cash and accounts of the herein respondent

Crispin C. Egipto, Jr. within ten (10) days from notice hereof.

[4]

In his terse single-page explanation,^[5] Egipto admitted having incurred the shortages as reported by COA State Auditor Eleno, but explained that he had not been able to remit his collections because of his financial difficulties and personal problems caused by the murder of his son and the hospitalization of his daughter; that he had been exerting effort to raise the funds with which to reconstitute his cash shortages; and that he would promptly inform the Court of the restitution once the funds were raised.

On her part,^[6] Antonina L. Yorpo denied having contributed to the malfeasance found and reported by COA State Auditor Eleno. She insisted that she had refrained from having cash on hand as early as August 1, 2002; that she had only prepared deposit slips and withdrawal slips per the instruction of Egipto; and that, to the best of her knowledge, her cash reports had accurately and correctly represented the cash position of the Office of the Clerk of Court of the MTCC of Pagadian City.

In its June 5, 2006 resolution,^[7] the Court referred the comments and explanations of Egipto and Yorpo to the OCA for evaluation, report and recommendation.

In its report dated November 6, 2006,^[8] the OCA observed that Egipto, being an accountable officer, deserved to be administratively sanctioned for his failure to remit his collections on time; that such failure to remit constituted gross neglect of duty, dishonesty and grave misconduct prejudicial to the best interest of the service; and that Yorpo's explanation was satisfactory and warranted her being relieved from administrative sanction. Accordingly, the OCA recommended therein as follows:

1. Respondent Crispin C. Egipto, Jr., Clerk of Court IV, MTCC, Pagadian City **BE DISMISSED** from service with forfeiture of all benefits except accrued leave credits, if any;
2. Respondent Crispin C. Egipto, Jr. **BE REQUIRED TO RESTITUTE** his cash shortages amounting to Ninety Eight Thousand Six Hundred Fifty-Two Pesos and Eighty-One Centavos (P98,652.81);
3. The release of the money value of respondent's leave credits **BE HELD IN ABEYANCE** pending compliance with the directive to reconstitute the aforesaid cash shortages;
4. Respondent Antonina Yorpo **BE RELEASED** from any liability and that her name **BE DROPPED** as one of the respondents in this administrative case;
5. Hon. Alandrex M. Betoya, Executive Judge, MTCC, Pagadian City, Zamboanga del Sur, **BE DIRECTED** to:
 - a) **DESIGNATE** an honest and competent personnel as Officer-in-Charge in the OCC-MTCC, Pagadian City; and
 - b) **STRICTLY MONITOR** the financial transactions of Accountable Officers and ensure strict adherence with the circulars and issuances of the Court particularly in the handling of judiciary funds.^[9]