

## **EN BANC**

**[ A.M. No. P-10-2872 [Formerly A.M. No. 10-10-118-MTC], February 24, 2015 ]**

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.  
CLERK OF COURT EMMANUELA A. REYES, MUNICIPAL TRIAL  
COURT, BANI, PANGASINAN, RESPONDENT.**

### **D E C I S I O N**

#### **PER CURIAM:**

This pertains to the administrative complaint against Emmanuela A. Reyes, Clerk of Court II, Municipal Trial Court (*MTC*), Bani, Pangasinan for her non-submission of financial reports to the Court, non-reporting and non-deposit of collections, delayed remittance of collections, unauthorized withdrawal, and non-explanation of the incurred shortages and undeposited collections.

The facts of the present case are as follows:

On June 16, 2009, the Office of the Court Administrator (*OCA*) issued a Memorandum relative to the examination conducted on Reyes's books of accounts covering the period of June 15, 2004 until March 31, 2009. It directed Reyes to explain in writing why she should not be held administratively liable for the delayed remittances of collections of the Judiciary Development Fund (*JDF*), Fiduciary Fund (*FF*), Special Allowance for the Judiciary Fund (*SAJF*), Sheriff's Trust Fund (*STF*), and Mediation Fund (*MF*) for the years 2004 to 2009. Interests earned on Fiduciary deposits which were withdrawn from the Fiduciary Fund Account were likewise not deposited promptly to the proper fund account on the day they were withdrawn. Reyes reasoned out that since no one called her attention, she had presumed that there was nothing wrong as long as the court's collections were intact in her possession. Also, the Landbank branch in Alaminos City is fourteen (14) kilometers away such that she would only go to the bank if she needed to withdraw from the court's Fiduciary Fund Account. As to the interests on Fiduciary deposits, Reyes did not present any explanation.

The audit team then evaluated said explanation and it found that the delayed remittances resulted to loss of interests that should have otherwise been earned had the collections been deposited promptly to their respective fund accounts. Lack of provision for transportation expenses is a lame excuse for non-remittance of collections, since personal money spent for a valid undertaking would be subject to reimbursement. Reyes should also have immediately remitted the aforesaid interests to the proper fund account on the day they were withdrawn. After a thorough review and evaluation of the case, the *OCA* recommended that Reyes be directed to pay a fine of P5,000.00 for the interest that should have been earned and deposit the same to the *SAJF* Account. Reyes was likewise sternly warned that a repetition of her failure to promptly remit the court's collections to their respective

fund accounts in the future would be dealt with more severely.<sup>[1]</sup>

For failing to submit the court's monthly financial reports to the Revenue Section, Accounting Division, Financial Management Office (*FMO*), OCA, Reyes's salaries were withheld in February 2009. These were, however, subsequently released in November 2010 upon her compliance with the directives of said office.

Thereafter, Reyes was directed to comment to another OCA Memorandum dated April 16, 2012 with regard to the audit team's examination of her books of accounts for April 1, 2009 to October 31, 2011 and December 2, 2011 to January 6, 2012. Reyes was required to explain the shortages she incurred amounting to P217,869.40, partial unremitted collections of P112,175.00, unauthorized withdrawal of P82,755.00 from the Municipal Treasurer's Office (*MTO*) of Bani in May 2005, late issuances of several Official Receipts in December 2011, and delayed remittances of collections of the JDF, FF, SAJF, General Fund (*GF*), STF, and MF for the years 2009 to 2011. She was also directed to deposit the total amount of P217,869.40 but she was only able to settle P35,110.00, still leaving a deficit of P182,759.40. As to the unauthorized withdrawal of P82,755.00, Reyes explained that she withdrew the amount upon instruction of Emmanuel R. Odero, former Sheriff IV of the Alaminos RTC and Officer-in-Charge, in order for the latter to remit the same to the SC Account. But when she gave the money to Odero, the official receipt was also left with him. For the late issuances of receipts, Reyes merely blamed this to the confusion and harried minds brought about by the holidays. However, she failed to justify the incurred shortages and delayed remittances of collections.

From the audit report and investigation, the OCA recommended that Reyes be dismissed from the service for gross neglect of duty, dishonesty and grave misconduct, with forfeiture of all benefits except accrued leave credits, and with prejudice to re-employment in the government service, including government-owned and controlled corporations. It also ordered her to deposit any remaining balance of the shortages and penalties within one (1) month from receipt of the Court's Resolution, after the money value of her leave credits shall have been applied to her accountabilities. Further, it imposed a fine of P5,000.00 for the non-remittance and delayed deposit of court collections, and a penalty of P1,437.28 for the loss of interest that should have been earned had the collections been immediately remitted.<sup>[2]</sup>

### ***The Court's Ruling***

The Court affirms the findings and recommendations of the OCA. Reyes should thus be held administratively liable for gross neglect of duty, dishonesty, and grave misconduct.

After her salaries were released, Reyes was not only late in her deposits, she had also ceased remitting her collections beginning July 2011 and resumed her non-submission of financial reports to the FMO, OCA. If not for the emergency audit of her accounts at the Bani MTC on January 9, 2012, her continuous abuse of authority as an accountable officer of the court would have gone unnoticed. Reyes also failed to present any proof that the court ordered her to withdraw the amount of P82,755.00 from the Bani MTO in May 2005.