

## EN BANC

**[ A.M. No. P-02-1625 (FORMERLY A.M. NO. 02-6-144-MCTC), August 04, 2010 ]**

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.  
MARINA GARCIA PACHECO, CLERK OF COURT, MUNICIPAL  
CIRCUIT TRIAL COURT, PAETE, LAGUNA, RESPONDENT.**

### D E C I S I O N

**PER CURIAM:**

This administrative case stems from an audit conducted by the Financial Audit Team, Office of the Court Administrator (FAT-OCA) in the Municipal Circuit Trial Court (MCTC) of Paete-Pakil-Pangil, Laguna on April 4, 2002 during the incumbency of respondent Marina Garcia Pacheco, Clerk of Court II therein.

The audit was prompted by a letter<sup>[1]</sup> from Christopher M. Aguilar, Utility Worker I of the court, alleging, among others, that Pacheco tampered with the duplicate and triplicate copies of court receipts; and that she failed to issue receipts for collected fines and forfeited bonds.

The initial report<sup>[2]</sup> of the FAT-OCA confirmed the veracity of Mr. Aguilar's allegations. The data under the *payor* and *amount* categories in the original copy of several receipts were not truthfully reflected in the triplicate copy, viz:

ORIGINAL COPY				TRIPLICATE COPY	
Date	Payor	Amount	O.R. No.	Payor	Amount
9-28-2000	Potenciano de Guia, et al	P6,500.00	10514485	Imelda Reynoso	P20.00
9-28-2000	Imelda Reynoso	P1,200.00	10514483	Potenciano de Guia	P20.00
12-1-2000	Jeffrey Gagaring	P600.00	10514597	Edwin Batislog	P20.00
9-14-2000	Rolando Martinez, Romil Lizano, Antonio Dimaranan & Judy Araneta	P2,000.00	10514431	Violeta Mendoza	P20.00
11-28-2000	Lydia Ramos	P300.00	10514591	No name (DUPLICATE)	P20.00
11-6-	Alberto	P300.00	10514543	Azucena	P20.00

2000	Cawasa		Nine	
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Respondent also failed to issue receipts for the following collected fines and forfeited bonds:

<b>CRIMINAL CASE #</b>	<b>CASE TITLE</b>	<b>DATE OF SENTENCE</b>	<b>AMOUNT OF FINE/BOND FORFEITED</b>
3376	People vs. Viola C. Ferol	October 25, 2001	P 10,000.00
4692	People vs. Pedro Rarela, Letty Patana, Abe Galay	Feb. 08, 2002	P1,500.00 x 3=P4,500.00 P100 x 3= <u>300.00</u> P4,800.00

The report further revealed that Pacheco deposited court collections with the Rural Bank of Paete, Inc. instead of the Land Bank of the Philippines (LBP). It was also discovered that there was a discrepancy between the amount of bank deposits (P611,816.01) and withdrawals made (P581,816.01).

Adopting the OCA's recommendations in its Memorandum<sup>[3]</sup> dated June 7, 2002, the Court resolved to place respondent Pacheco on preventive suspension, and direct her to comment on the FAT-OCA report.<sup>[4]</sup>

In her Comment/Compliance<sup>[5]</sup> dated September 30, 2002, Pacheco explained that she deposited court collections with the Rural Bank of Paete because it is the bank nearest to the MCTC, and she was informed that LBP is the authorized depository bank of courts only on January 2002. She declared that she was able to transfer the court funds to LBP only on May 25, 2002 due to heavy workload.

Respondent blamed the bank for the inconsistency between the total amount of deposits and total amount of withdrawals. Respondent admitted that she tampered with the duplicate and triplicate copies of the receipts she issued. However, she alleged that the money derived from the tampered receipts was spent for the court's renovation. She stressed that she did not use court funds for her personal gain, and that she even used her personal money to pay for the renovation.

Lastly, respondent maintained that she issued receipts for forfeited cash bonds and fines. In support thereof, she appended photocopies of the said receipts.<sup>[6]</sup>

In a Resolution<sup>[7]</sup> dated November 18, 2002, the Court referred the administrative matter to the OCA for evaluation, report and recommendation.

Due to the insufficiency of necessary documents to establish Pacheco's exact financial accountabilities, the Fiscal Management Division, Court Management Office, OCA (FMD-CMO-OCA) conducted a re-examination of the cash and the accounts of MCTC, Paete, Laguna on April 21-25, 2008.

On June 12, 2008, the FMD-CMO-OCA submitted its report<sup>[8]</sup> disclosing that during her term, respondent Pacheco incurred cash shortages amounting to P169, 878.58, computed and detailed in this manner:

**"Judiciary Development Fund (JDF)**

Total Collections for the period from April 1985  
to August 31, 2002 396,495.65

Less: Total Remittances for 378,226.65  
the same period

**Balance of 18,269.00**

**Accountability/Under-  
remittance**

**Clerk of Court General  
Fund (COGF)**

Total Collections for the  
period from  
October 1995 to August 31, 70,241.14  
2002

Less: Total Remittances for 70,161.14  
the same period

**Balance of 80.00**

**Accountability/Under-  
remittance**

Due to the unavailability of Ms. Pacheco's financial documents for the period April 1985 to December 2000, her accountability for the Judiciary Development Fund and Clerk of Court General Fund for the same period was arrived at based the entries/postings in the Subsidiary Ledger (SL) of the Revenue Section, Accounting Division, Office of the Court Administrator.

Of the total of P18,269.00 financial accountability in the JDF, P10,780.00 came from the tampered Official Receipts. Except for the "**date[,]**" all other entries in the original receipt issued by Ms. Pacheco were not truthfully reflected in the duplicate and the triplicate copies in violation of OCA Circular No. 22-94 which provides that the DUPLICATE and TRIPLICATE copies of the receipt will be carbon reproductions in all respects of whatever may have been written in the ORIGINAL. Ms. Pacheco resorted to this practice to conceal whatever collections she had misappropriated.

**Fiduciary Fund (FF)**

Total Collections for the  
period from  
April 1994 to August 31, P1,205,985.62  
2002

Less: Total 934,395.62  
Withdrawals for the  
same period

Balance of Unwithdrawn FF as of 8/31/02	271,590.00
Deduct: Adjusted bank balance as of 8/31/02:	
Bank Balance as of 8/31/02	89,126.74
Less: Unwithdrawn Interests as of 8/31/02	<u>24,066.32</u>
	<u>65,060.42</u>
<b>Balance of</b>	<b>206,529.58</b>
<b>Accountability/Cash Shortage</b>	
Deduct: Deposits made by Ms. Pacheco on May 30, 2003	<u>55,000.00</u>
<b>Final</b>	<b><u>151,529.58</u></b>
<b>Accountability/Cash Shortage</b>	

As of August 31, 2002, a cash shortage of **P206,529.58** was uncovered in Ms. Pacheco's FF account. However, this was reduced to **P151,529.58** when Ms. Pacheco deposited **P55,000.00** to the court's FF account in the Land Bank of the Philippines, Siniloan, Laguna Branch on May 30, 2003."

In the interviews of the MCTC employees, it was found that contrary to Pacheco's claim, the expenses for court renovations were sourced from local funds and not from court collections. Sixteen (16) official receipts allocated for the Fiduciary Fund turned out to be missing and unaccounted for. Finally, the report affirmed that Pacheco indeed issued receipts for fines and forfeited bonds, and the amounts thereof were deposited to the proper accounts.

On October 20, 2008, based on a Memorandum<sup>[9]</sup> submitted by the OCA, the Court issued a Resolution<sup>[10]</sup> directing respondent Pacheco to reconstitute the cash shortages she incurred during her term by depositing the following amounts in their respective accounts:

<u>Amount</u>	<u>Funds/Account</u>
P18, 269.00	Judiciary Development Fund
80.00	Clerk of Court General Fund
<u>151,529.58</u>	Fiduciary Fund
<b>P169, 878.58</b>	<b>TOTAL</b>

Respondent was likewise ordered to account for the missing official receipts with serial numbers 7989468, 7989478, 7989479, 7989482, 7989491, 7989492, 7989497, 10514053, 10514055, 10514056, 10514060, 10514062, 10514063, 10514064, 10514067 and 10514070.

The OCA was directed to file the appropriate criminal charges against Ms. Pacheco. To prevent her from leaving the country without settling the shortages, a Hold Departure Order was issued by the Court.<sup>[11]</sup>

On November 28, 2008, Pacheco filed a *Motion for Reconsideration as to the Computation of Shortages/Missing Official Receipts*<sup>[12]</sup> claiming that her final accountability should only be P95,529.28. She averred that the FMD-CMO-OCA's computation failed to deduct the withdrawals made by Acting Clerk of Court Carmen Regalado on September 24, 2002, March 18,

2003, February 18, 2003, October 4, 2003 and January 7, 2003 amounting to P57,000.00. She also asked for a period of six (6) months within which to reconstitute her cash shortages and to locate the missing receipts.<sup>[13]</sup>

The motion was referred to the OCA for evaluation, report and recommendation. In its report<sup>[14]</sup> dated March 20, 2009, the FMD-CMO-OCA maintained its original finding on the amount of respondent's cash shortages.

In a Memorandum<sup>[15]</sup> for Associate Justice Leonardo A. Quisumbing dated May 11, 2009, then Court Administrator Jose P. Perez<sup>[16]</sup> recommended the denial of respondent's motion for recomputation, as well as her plea for additional time.

In the same memorandum, Court Administrator Perez found respondent guilty of gross neglect of duty for her failure to ensure that all documents were properly filed, and all funds entrusted to her were well accounted for. Thus, the OCA recommended respondent's dismissal from service.

On June 10, 2009, the Court issued a Resolution<sup>[17]</sup> denying respondent's motion for recomputation and plea for additional time. The parties were asked to manifest if they were willing to submit the matter for resolution based on pleadings and documents on record. On June 17, 2009, respondent submitted her Manifestation<sup>[18]</sup> expressing her willingness to submit the matter for resolution based on pleadings filed.

The Court agrees with the OCA that respondent should be dismissed from the service.

No position demands greater moral righteousness and uprightness from its holder than a judicial office.<sup>[19]</sup> Those connected with the dispensation of justice, from the highest official to the lowliest clerk, carry a heavy burden of responsibility.<sup>[20]</sup> As front liners in the administration of justice, they should live up to the strictest standards of honesty and integrity.<sup>[21]</sup> The Court has been tireless in reminding employees involved in the administration of justice to faithfully adhere to their mandated duties and responsibilities. Whether committed by the highest judicial official or by the lowest member of the workforce, any act of impropriety can seriously erode the people's confidence in the Judiciary. As such, failure to live up to their avowed duty constitutes a transgression of the trust reposed on them as court officers and inevitably leads to the exercise of disciplinary authority.<sup>[22]</sup>