

EN BANC

[A.M. NO. P-03-1739, April 07, 2006]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
AUSTRIA-MARTINEZ, NORMALYN P. NACURAY, CLERK III,
OFFICE OF THE CLERK OF COURT, REGIONAL TRIAL COURT,
MANILA, PROMULGATED: RESPONDENT.**

DECISION

PER CURIAM:

The instant case stems from the result of the financial audit conducted in the Office of the Clerk of Court, Regional Trial Court (RTC), Manila, on April 22, 2003.^[1] The audit was prompted by a report of the incumbent Clerk of Court, Atty. Jennifer H. dela Cruz-Buendia, that one of the clerks assigned to receive payments had tampered with the entries in the duplicate copies of the Court's official receipts.^[2]

The Office of the Court Administrator (OCA) summarized the factual antecedents as follows:

"The anomaly was discovered when during the period of leave of absence of respondent, a representative of the Summit Guarranty and Insurance Co. requested for the certification of OR No. 17792985 dated April 15, 2003 amounting to P40,000.00. Comparing the original receipt with the duplicate copy on file shows a discrepancy in the amounts reflected therein. The duplicate show the amount of P20,000.00 or P20,000.00 less than what is reflected in the original copy of the official receipt.

"Considering that respondent was assigned as cashier from October 4, 1999 up to the time of the audit, the financial audit team concentrated on the collections made during the period July 1999-April 2003. It was discovered that majority of the tamperings occurred during the period of November 2002 [to] April 2003, with a few ones in October 1999, November 2000 and May and July 2001. All the ORs used during those period were issued only by respondent.

"Aside from the financial audit, the team also conducted an interrogation among the staff of the OCC including the respondent. During the interrogation, respondent admitted that she altered the amount paid to her by understating the same in the duplicate copy of the OR, which is the copy submitted to the Supreme Court. The figures indicated therein are the same figures reported as collections and are the basis of deposits made with the Landbank of the Philippines. Respondent, however, reflected the correct amount paid in the original of the receipt which is given to the payor and in the triplicate copy which is retained by the OCC for record and authentication purposes.

"Based on the available documents, the audit yielded the following results:

"JUDICIARY DEVELOPMENT FUND:

MONTH/YEAR	AMOUNT PER REPORT /ABSTRACT	AMOUNT PER TRIPLICATE COPY OF O.R.	DIFFERENCE/S HORTAGE
October 1999	P 215.00	P 226.00	P 11.00
May 2001	1, 490.95	1, 577.15	86.20
July	168.00	224.00	56.00
November 2002	884.00	25, 002.00	24, 118.00
December	94, 255.08	212, 463.07	118, 207.99
January 2003	23,901.00	177,849.00	153,948.00
February	23, 210.00	140, 923.29	117, 713.29
March	14, 900.00	193, 510.00	178, 610.00
April	47, [9]72.20*	146,201.20	98,229.00
TOTAL	P 206,996.23	P 897,975.71	P 690,979.48

* Duplicate copies of [the] ORs were available at the time of the audit.

GENERAL FUND:

MONTH/YEAR	AMOUNT PER REPORT /ABSTRACT	AMOUNT PER TRIPLICATE COPY OF O.R.	DIFFERENCE/S HORTAGE
October 1999	P 37.00	P 128.00	P 91.00
November 2000	2.00	3.00	1.00
November 2002	32.00	5, 464.00	5, 432.00
December	23, 954.26	81, 580.26	57, 626.00
January 2003	2, 044.00	7, 216.00	5, 172.00
February	5, 250.00	12, 992.81	7, 742.81
March	1, 290.00	2, 440.00	1, 150.00
April	6, 489.80*	13, 289.80	6, 800.00
TOTAL	P39, 099.06	P123, 113.87	P 84, 014.81

* Duplicate [copies of the ORs were] available at the time of the audit.

LEGAL RESEARCH FUND:

MONTH/YEAR	AMOUNT PER REPORT /ABSTRACT	AMOUNT PER TRIPLICATE COPY OF O.R.	DIFFERENCE/S HORTAGE
November 2002	10.00	280.10	270.10
December	1, 159.31	2, 540.61	1, 381.30
January 2003	135.20	553.80	418.60
February	94.80	349.37	254.57
March	77.50	192.50	115.00
April	326.99	666.99	340.00
TOTAL	P 1, 803.80	P 4, 583.37	P 2, 779.57

GRAND TOTAL	P 247, 899.00	P 1, 025, 672.95	P 777, 773.86
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"In a Letter dated April 30, 2003, Atty. Buendia furnished the OCA a copy of the Information dated April 23, 2003 filed against respondent Nacuray, docketed as Criminal Case No. 03-213348, entitled 'People of the Philippines vs. Normalyn Nacuray y Palmar' for Malversation of Public Funds through Falsification of Public Document. [It was] reported that 'the act alluded to against Nacuray in the criminal case is but a part of the anomalies discovered by the Financial Audit Team.' Per the Court's Resolution dated October 20, 2003, the said letter, together with all its attachments, was incorporated with the records of the present case.

"In an earlier Resolution dated August 18, 2003, the Court, among others, directed respondent to explain the shortages in her collections amounting to Seven Hundred Seventy Seven Thousand Seven Hundred Seventy-Three Pesos and 86/100 (P777,773.86); and to reconstitute the said computed shortage within thirty (30) days from notice. She was also suspended from the service until further orders from the Court.

"In another Resolution dated July 26, 2004 the Court noted that respondent failed to comply with the August 18, 2003 directive, hence, the Court resolved to (a) impose upon respondent a fine of P1,000.00 payable to the Court within ten (10) days from notice or a penalty of imprisonment of five (5) days if said fine is not paid within said period; and (b) require said respondent to comply with the resolution of August 18, 2003 by explaining the shortages in her collections and to reconstitute the said computed shortages, also within ten (10) days from notice. A copy of this resolution was sent to respondent at No. 540 J. Rizal, Mandaluyong City or at No. 632 B. Coronado St., Hulo, Mandaluyong City but was returned unserved with postmaster's notation 'RTS-unknown at address, moved.'"^[3]

The OCA found respondent guilty of dishonesty and gross misconduct for falsifying the official receipts and the monthly report of collections, deposits and withdrawals;

and for misappropriating public funds. For these offenses, the following sanctions were recommended:

"1. Respondent Normalyn P. Nacuray be found GUILTY of dishonesty and gross misconduct and be DISMISSED from the service with prejudice to reemployment in any government agency, including government owned and controlled corporations, all her withheld salaries, allowances and benefits, if any, be ordered FORFEITED;

"2. Respondent be DIRECTED to restitute the amount of Seven Hundred Seventy Seven Thousand Seven Hundred Seventy-Three Pesos and 86/100 (P777,773.86);

"3. The Employees Leave Division, Office of the Administrative Services - OCA be DIRECTED to compute the balance of respondent's earned leave credits and forward the same to the Finance Division, Fiscal Management Office-OCA, which shall compute the money value of the same, the amount, as well as other benefits the respondent may be entitled to, to be included as restitution of the computed shortages;

"4. The Legal Office be DIRECTED to file criminal charges against the respondent before the appropriate court; and

"5. It appearing that Judge Jesusa P. Maningas of MeTC, Branch 24, Manila has not yet complied with the August 18, 2003 Resolution of the Court in the instant case, she be DIRECTED again to SUBMIT, within ten (10) days from notice, the official receipts issued during her incumbency as Clerk of Court of the RTC, Manila for the periods listed hereunder:

<u>FUND</u>	<u>PERIOD</u>
JDF	October 11 - November 20, 2002
FF	October 10 - November 20, 2002
GF	October 12 - November 27, 2002."

[4]

This Court fully agrees with the OCA that respondent Normalyn Nacuray should be dismissed from the service.

No position demands greater moral righteousness and uprightness from its holder than a judicial office.^[5] Those connected with the dispensation of justice, from the highest official to the lowliest clerk, carry a heavy burden of responsibility.^[6] As frontliners in the administration of justice, they should live up to the strictest standards of honesty and integrity. They must bear in mind that the image of a court of justice is necessarily mirrored in the conduct, official or otherwise, of the men and women who work there.^[7]

There is no question with respect to the guilt of respondent, because she herself admitted that she had falsified the official receipts; and the monthly report of collections, deposits and withdrawals. During an interrogation conducted by the audit team, she simply reasoned that financial difficulties had led her to misappropriate the court's funds; and explained that she did so by understating the