EN BANC

[A.M. No. P-25-246 (Formerly JIB FPI No. 23-276-P). July 29, 2025]

OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. RANULFO R. BALANO, FORMER CLERK OF COURT II, MUNICIPAL TRIAL COURT, TANAUAN, LEYTE, AND MARIA JUDITH S. DUMILON, FORMER COURT STENOGRAPHER I AND OFFICER-IN-CHARGE, MUNICIPAL TRIAL COURT, TANAUAN, LEYTE, RESPONDENTS.

D E C I S I O N

PER CURIAM:

The Case

This is an administrative complaint[1] initiated by the Office of the Court Administrator (OCA) against respondents Ranulfo R. Balano (Balano), former Clerk of Court II, and Maria Judith S. Dumilon (Dumilon),* former Court Stenographer I/Officer-in-Charge, both of the Municipal Trial Court (MTC), Tanauan, Leyte, for gross misconduct constituting violations of the Code of Conduct for Court Personnel, serious dishonesty, and gross neglect of duty in the performance or non-performance of official functions under Section 14 of A.M. No. 21-08-09-SC.[2] The OCA's financial audit revealed shortages in the cash collections of Balano and Dumilon.

Antecedents

On October 24 to 28, 2016, the OCA conducted an audit of the financial transactions of then Clerk of Court II Balano for the period of March l, 2013 to October 23, 2016. This audit was conducted due to his non-submission of financial monthly reports for various months in 2013 and 2014. Records showed that as early as October 15, 2014, a memorandum was sent to Balano, directing him to explain his failure to submit the required monthly report of collections, deposits, and withdrawals despite due notice.[3] As he did not submit an answer, the OCA recommended that his salary be withheld, and that he be relieved from his position as Clerk of Court II through a Memorandum[4] dated January 26, 2015.

In its Financial Audit Report,[5] the audit team disclosed that Balano incurred shortages amounting to PHP 663,895.40. These shortages were found to have accrued from the

Fiduciary Fund, Sheriffs Trust Fund, Judiciary Development Fund, Special Allowance for the Judiciary Fund, and Mediation Fund, to wit:[6]

Funds	Accountabilities	Restitution	Balance
Fiduciary Fund	PHP 473,861.00	PHP 286,000.00	PHP 187,861.00
Sheriff's Fund Trust	[PHP] 64,278.00	[PHP] 0.00	[PHP] 64,278.00
Judiciary Development Fund	[PHP] 34,086.40	[PHP] 34,086.40	[PHP] 0.00
Special Allowance for the Judiciary Fund	[PHP] 51,670.00	[PHP] 51,670.00	[PHP] 0.00
Mediation Fund	[PHP] 40,000.00	[PHP] 0.00	[PHP] 40,000.00
Total	PHP 663,895.40	PHP 371,756.40	PHP 292,139.00
Less: Restitution dated August 1, 2018			[PHP] 292,139.00
Balance of Accountability as of September 30, 2016			PHP 0.00

The audit team likewise reported on Balano's delay in the deposit of his collections from the same accounts.[7]

Records disclosed that Balano paid his shortages by installments on November 9 and 10, 2016 and August 1, 2018.[8]

On the other hand, on October 10 to 21, 2022, the OCA did an audit pertaining to the financial transactions of then Court Stenographer I/Officer-in-Charge Dumilon for the period October 24, 2016 to July 18, 2022. This audit was undertaken due to her forthcoming compulsory retirement on October 25, 2022.[9]

The audit revealed that Dumilon incurred shortages in the total amount of PHP 382,866.07, which were accrued from the Fiduciary Fund, Sheriff's Trust Fund, General Fund-new, and Mediation Fund, viz.:[10]

Funds	Accountabilities	Restitution	Balance
Fiduciary Fund	PHP 306,300.00	PHP 306,300.00	PHP 0.00
Sheriff's Fund Trust	PHP 2,600.00	PHP 3,000.00	Over PHP 400.00
General Fund-New	PHP 71,466.07	PHP 72,860.00	Over PHP 1,393.93
Mediation Fund	PHP 2,500.00	PHP 2,500.00	PHP 0.00
Total	PHP 382,866.07	PHP 384,660.00	Over PHP 1,793.93

Balance of Accountability as of October 21, 2022	PHP 0.00

Further, the financial monthly report revealed that Dumilon delayed the deposit of her cash collections or remitted the same on an irregular basis, and that she failed to report certain withdrawals.[11]

Based on the records, Dumilon restituted the cash shortages on October 10, 11 and 21, 2022.[12]

Through a memorandum letter dated January 17, 2017 issued by then Court Administrator Jose Midas P. Marquez,* Balano was apprised of the findings and observations gathered from the audit.[13] It was five years later that Balano filed his Comment[14] dated October 17, 2022. He admitted that he failed to fully deposit the judiciary funds but attributed this lapse to the alleged absence of guidance on proper procedures. He further claimed that he was unable to reconcile their financial records due to the destruction of pertinent documents during the onslaught of super typhoon Yolanda. Additionally, he pleaded for understanding and forgiveness, especially since he simultaneously assumed the work of court interpreter.[15]

Likewise, Dumilon was directed by the audit team to explain why she failed to remit her collections on time.[16] Under Letter dated November 10, 2022, Dumilon cited the COVID-19 pandemic as the reason for failing to timely deposit her cash collections. Also since she was already a senior citizen and travel in the whole country was restricted, she opted to limit her travel for health reasons.[17] She also asked for indulgence in the delay of her explanation as she was hospitalized for more than a week due to stroke, which left her paralyzed.[18]

The explanations/excuses offered by the respondents failed to convince the OCA financial audit team. Consequently, it recommended that respondents be charged with gross neglect of duty in the performance or non-performance of official functions under Section 14(d) of A.M. No. 21-08-09-SC, serious dishonesty under Section 14(c) thereof, and gross misconduct constituting violations of the Code of Conduct for Court Personnel under Section 14(a) of the same administrative matter.[19]

In its Memorandum[20] dated June 20, 2023, the OCA adopted the findings of the financial audit team and recommended that the matter be docketed as a regular administrative complaint against respondents and that they be meted the appropriate penalties.[21]

Report and Recommendation of the Judicial Integrity Board

In its 1st Indorsement[22] dated October 10, 2023, the Judicial Integrity Board (JIB) directed Dumilon to file her comment on the OCA Memorandum. The directive to

comment was reiterated in a Letter[23] dated February 2, 2024. But even to date, Dumilon has not filed her comment.

On the other hand, in his Comment[24] dated November 6, 2023, Balano admitted that he committed gross neglect of duty in the performance of his official duty but denied the charges of gross misconduct and dishonesty. At the same time, however, he admitted that he sometimes used the judicial funds for the sustenance of his family. He asserted that when he was previously audited in his capacity as Officer-in-Charge, there were no adverse findings because the funds were duly accounted for. He expressed remorse and implored the understanding and compassion of the Court,[25] invoking the case of *In Re: Report of COA on the Shortage of the Accountabilities of Clerk of Court Lilia S. Buena, MTCC, Naga City*.[26]

In his Report and Recommendation[27] dated January 6, 2025, Atty. Eduardo C. Tolentino, Acting Executive Director of the JIB, found that respondents breached the trust reposed in them as collecting officers of the Judiciary. The act of misappropriating the collections for themselves amounted to serious dishonesty and gross misconduct constituting violation of the Code of Conduct for Court Personnel. In the same token, the delayed deposit of collections in violation of OCA Circular No. 50-95 and Administrative Circular No. 35-2004 constituted gross neglect of duty in the performance of official function. Additionally, he recommended to hold Dumilon accountable for PHP 71,041.33 representing unrealized interests resulting from the delayed deposits,[28] viz.:

> **IN VIEW OF THE FOREGOING**, it is respectfully submitted for the consideration of the Honorable Board that the following recommendations be made to the Supreme Court:
>
> 1. The complaint be **RE-DOCKETED**;
>
> 2. Respondent **RANULFO R. BALANO**, former Clerk of Court II, Municipal Trial Court, Tanauan, Leyte, be found **GUILTY** of gross misconduct constituting violations of the Code of Conduct for Court Personnel, serious dishonesty and gross neglect of duty. He be ordered to suffer the penalty of **FORFEITURE** of all retirement benefits except accrued leave credits and **DISQUALIFICATION** from reinstatement or appointment to any public office, including government-owned or-controlled corporations;
>
> 3. Respondent **MARIA JUDITH S. DUMILON**, former Court Stenographer I and Officer-In-Charge, Municipal Trial Court, Tanauan, Leyte, be found **GUILTY** of gross misconduct constituting violations of the Code of Conduct for Court Personnel, serious dishonesty and gross neglect of duty. She be ordered to suffer the penalty of **FORFEITURE** of all retirement

benefits except accrued leave credits and **DISQUALIFICATION** from reinstatement or appointment to any public office, including government-owned or-controlled corporations;

4. Respondent Dumilon be ordered to **RESTITUTE** the amount of **Seventy-One Thousand Forty-One Pesos and Thirty-Three Centavos (PHP 71,041.33)** representing unrealized interest; and

5. The Office of the Court Administrator be **DIRECTED** to initiate the appropriate criminal proceedings against the respondents.[29] (Emphasis in the original)

In a Resolution[30] dated May 21, 2025, the JIB Proper adopted the Report and Recommendation of the Office of the Executive Director.

Our Ruling

The Court's jurisdiction over the administrative disciplinary proceedings subsists even after respondents' separation from the service

The Court retained jurisdiction over the cases notwithstanding the resignation of Balano and retirement of Dumilon.

Clerk of Court Balano

To recall, as early as October 15, 2014, a Memorandum[31] was sent to Balano directing him to explain his continuous failure to submit the required financial monthly reports. Balano did not submit an answer which caused his salaries to be withheld. Consequently, the audit on his financial transactions was conducted on October 24 to 28, 2016.

To emphasize, the inquiry into Balano's non-submission of required monthly reports triggered the disciplinary proceedings against him. In fact, the withholding of his salary was made pending the resolution of this administrative matter. The succeeding examination of his financial transactions supports this. That he resigned subsequent thereto, or on November 28, 2016, is of no moment. The jurisdiction of the Court over the proceedings against him subsists until his liability, if any, is resolved.

It is a well-settled rule that resignation is not a way out for a court personnel who is facing administrative sanctions to evade administrative liability.[32] The Court emphasized that precipitate resignation of a government employee shall not render moot the administrative case against him or her and will not preclude the finding of any administrative liability to which he or she shall be answerable.[33]

Officer-in-Charge Dumilon

With respect to Dumilon, the audit commenced on October 10, 2022, during her incumbency. Her compulsory retirement on October 25, 2022 is immaterial as the investigation on her accountability commenced while she was still in active service and continued even after her retirement. Thus, the Court has retained jurisdiction over her person and the audit, its results, and her consequent liability therefor.

Indeed, the Court has repeatedly exercised residual jurisdiction over retired members of the judiciary. In *Failure to Disclose Cases Submitted for Decision and Pending Motions of Judge Tirso F. Banquerigo*,[34] the Court found of little consequence the fact that the audit and resulting administrative case against respondent therein had been lodged after his retirement. In *Office of the Court Administrator v. Atty. Paredes*,[35] the Court held a former clerk of court administratively liable for discrepancies discovered in an audit conducted after his retirement. And in *Moncada v. Cervantes*,[36] the Court ruled it irrelevant that the complaint was filed after the retirement of respondent therein because the administrative case was in relation to his duties. Certainly, the Court cannot allow retirement to be an impediment for imposing upon erring public officers the fitting administrative sanction.[37] To rule otherwise would diminish the Court's power to uphold the exacting and stringent standards of judicial conduct expected of every member of the Philippine judiciary.[38]

Administrative Liability
of respondents

Public office is a public trust. Verily, a higher standard is set for public officers, more so, the officers of the court. They are charged with the administration of justice, seen as guardians of rights and looked upon as representatives of the judiciary. Therefore, it is incumbent upon them to strictly implement the law and the rules at al I times, with sustained vigor and fidelity.

Time and again, clerks of court have been reminded that as custodians of court funds and revenues, they are circumscribed with a heavy responsibility.[39] They have the irrefutable duty to immediately deposit the various funds they received to the authorized government depositaries and not to keep the same in their custody.[40] Their functions are imbued with public interest that any act which would compromise, or tend to compromise, that degree of diligence and competence expected of them in the exercise of their functions would destroy public accountability and effectively weaken the faith of the people in the justice system.[41]

The undisputed records show that respondents failed to abide by their duties as custodians of the funds of the judiciary. Balano was found to have delayed, on several occasions, the deposit of his cash collections, and incurred shortages in the total amount of PHP 663,895.40 in various judicial accounts. On the other hand, Dumilon made intermittent remittances of her court collections which deprived the government of unrealized interests of PHP 71,041.33, incurred shortages amounting to PHP

382,866.07 in several judicial accounts, and did not report certain withdrawals in her financial monthly reports.

Notably, Balano's invocation of *Marasigan v. Buena*[42] is misplaced. The circumstances surrounding *Buena* are sharply different from the present case. In *Buena*, the clerk of court cited 27 long and faithful years of public service, active and voluntary work in her parish and in a ministry dedicated to helping orphans and the aged. She also provided the Court with an attestation from a parish priest of her renewed commitment "to serve the Father, the Son and the Holy Spirit." Notably, she was found to have used the subject funds to finance the hospital treatment of her son after the latter was accidentally hit by a stray bullet of a police officer during a hold-up incident. Taking into consideration her demonstrated repentance, immediate full restitution and sincere effort to reform her life, the Court had resolved that the extreme penalty of dismissal with its accessory penalties was too harsh and thus deemed Buena to have resigned from service without prejudice to re-employment in any branch, instrumentality or agency of the government, including government-owned and controlled corporations.[43]

Here, Balano himself stated that he previously occupied several positions in the court, even as officer-in-charge, where he was audited without any issue as he regularly deposited and accounted the judiciary funds. This suggests that Balano was knowledgeable in court processes and in handling court funds. But he conveniently chose to feign lack of knowledge of these processes in the present case so he could evade responsibility and get away from the consequences of his dishonest action.[44] If this is not bad faith, what is?

Too, Balano admitted to using the funds for his own sustenance and that of his family because his salary was withheld for his failure to submit the required monthly financial reports. He attributed this omission to super typhoon Yolanda destroying court records, including the required financial reports. Nevertheless, when the OCA directed him to show cause why his salaries should not be withheld, he failed to submit his answer.[45] This is another indication of his lack of candor and respect for the lawful orders of the Court.

Similarly, Dumilon's explanation is unsatisfactory. Travel restrictions due to the pandemic or one's advanced age cannot be invoked as justification for mishandling· of court funds or delayed remittance of the same. Public officers entrusted with the custody of public funds are expected to exercise the highest degree of responsibility and efficiency, regardless of personal circumstances or external conditions.

Too, the dates when Dumilon returned the missing funds in tranches suggest that the return was done strategically to conceal the shortages. Most of the funds were returned days before the audit, while a smaller portion was restored immediately after her accountabilities were established by the audit team.

In any event, restitution of the missing amounts does not operate to free respondents from the consequences of their wrongdoings.[46] Jurisprudence is replete with rulings

that not even the full payment of the collection shortages will exempt the accountable officers from liability.[47] In as much as an affidavit of desistance or withdrawal of complaint will not divest this Court of its jurisdiction to investigate and discipline its employees, neither will settlement of accountability exculpate respondents here from liability. To be sure, the only issue in an administrative case is whether the employees of the judiciary have breached the norms and standards of the courts.[48] No other office in the government service requires a greater level of moral righteousness and uprightness than the judiciary.[49]

Undeniably, the actions of respondents go against the higher standard imposed upon officers of the court. Feeble excuses cannot be made to justify the heavy infractions committed against public service. No number of unfortunate events can justify violating the law or jeopardizing the honor and dignity of the Judiciary and the faith of the people in the justice system. Respondents should have availed of other avenues to overcome the challenges they faced. As it was though, they chose to betray the trust imposed upon them by the court, the public and the law.

Gross misconduct constitutes a violation of serious nature, involving the elements of corruption, clear intent to violate the law or flagrant disregard of established rules that must be manifest and established by substantial evidence.[50] Equally important, serious dishonesty has been defined as the concealment or distortion of truth, which shows lack of integrity or a disposition to defraud, cheat, deceive, or betray and an intent to violate the truth.[51]

For misappropriating funds from several judiciary accounts, respondents are liable for gross misconduct constituting violation of the Code of Conduct for Court Personnel and serious dishonesty.[52]

Meanwhile, gross neglect of duty refers to negligence characterized by the want of even slight care, or by acting or omitting to act in a situation where there is a duty to act, not inadvertently but willfully and intentionally, with a conscious indifference to the consequences, insofar as other persons may be affected.[53]

For delaying the deposit or remittance of their cash collections, respondents violated OCA Circular No. 13-92,[54] Section B(4) of OCA Circular No. 50-95,[55] Administrative Circular No. 35-2004,[56] and the 2002 Revised Manual for Clerks of Court.[57] These issuances ordain that money collections must be deposited with the nearest depository bank within 24 hours from receipt thereof. Respondents' blatant disregard of this directive constitutes gross neglect of duty in the performance of official functions.[58]

Penalty

Under Rule 140, Section 14(a), (c), and (d) of the Rules of Court as amended by A.M. No. 21-08-09-SC,[59] gross misconduct, serious dishonesty, and gross neglect of duty in

the performance of official functions are all classified as serious offenses. Section 17(1) of the same Rule, as amended, prescribes the sanctions for a serious charge, as follows:

> SECTION 17. Sanctions. –
>
> (1) If the respondent is guilty of a serious charge, any of the following sanctions shall be imposed:
>
> > (a) Dismissal from service, forfeiture of all or part of the benefits as the Supreme Court may determine, and disqualification from reinstatement or appointment to any public office, including government-owned-or-controlled corporations. Provided, however, that the forfeiture of benefits shall in no case include accrued leave credits;
> >
> > (b) Suspension from office without salary and other benefits for more than six (6) months but not exceeding one (1) year; or
> >
> > (c) A fine of more than P100,000.00 but not exceeding P200,000.00[.][60]

Meanwhile, Section 21 of the same Rule, as amended, prescribes the penalty for multiple offenses arising from a single act, viz.:

> SECTION 21. *Penalty for Multiple Offenses.* – . . . .
>
> . . . .
>
> On the other hand, if a single act/omission constitutes more than one (1) offense, the respondent shall still be found liable for all such offenses, but shall, nonetheless, only be meted with the appropriate penalty for the most serious offense.[61]

Relevantly, Rule 140, Section 18 of the Rules of Court, as amended, provides that if the respondent is found liable for an offense which merits the imposition of the penalty of dismissal from service but the same can no longer be imposed due to the respondent's supervening resignation, retirement, or other modes of separation from service, he or she may be meted with the following penalties in lieu of dismissal:

> (a) Forfeiture of all or part of the benefits as the Supreme Court may determine, and disqualification from reinstatement or appointment to any public office, including government-owned or -controlled corporations. Provided, however, that the forfeiture of benefits shall in no case include accrued leave credits; and/or
>
> (b) Fine of more than PHP 100,000.00 but not exceeding PHP 200,000.00. [62]

Thus, for the serious infractions of gross misconduct, serious dishonesty, and gross neglect of duty in the performance of official functions, the Court imposes the ultimate penalty of dismissal on both respondents. But since the penalty of dismissal is no longer possible, the Court deems it proper to impose upon respondents a fine of PHP 101,000.00 each, with forfeiture of their retirement benefits, excluding earned leave credits, and disqualification from employment in any branch or instrumentality of the government, including government-owned or-controlled corporations.[63]

With respect to Dumilon's liability for her delayed deposit of her court collections, we also sustain the recommendation of JIB directing her to restitute the amount of PHP 71,041.33, representing unrealized interests that should have gone to the coffers of the government.

ACCORDINGLY, the Court finds respondents Ranulfo R. Balano, former Clerk of Court II, and Maria Judith S. Dumilon, former Court Stenographer I/Officer-in-Charge, both of the Municipal Trial Court, Tanauan, Leyte, liable for gross misconduct constituting violations of the Code of Conduct for Court Personnel, serious dishonesty, and gross neglect of duty in the performance of official functions.

All benefits and privileges due them, excluding earned leave credits, if any, are **FORFEITED**. They are **PERPETUALLY DISQUALIFIED** from re-employment in any government instrumentality, including government-owned or-controlled corporations. They are ordered to **PAY** a fine in the amount of PHP 101,000.00 each.

The Court directs: (1) the Employees Leave Division, Office of Administrative Services, Office of the Court Administrator, to determine the balance of Maria Judith S. Dumilon's earned leave credits; and (2) the Finance Division, Fiscal Management Office, Office of the Court Administrator, to compute and process the monetary value of her earned leave credits, dispensing with the usual documentary requirements, and apply the amount thereof to the amount of PHP 71,041.33 representing unrealized interest. The remaining balance, if any, shall be released to Maria Judith S. Dumilon, subject to the usual clearances and other documentary requirements.

The Court orders Maria Judith S. Dumilon to restitute any remaining shortages in case the monetary value of her earned leave credits and/or other benefits is not sufficient to cover her total accountability.

The Court directs the Legal Office, Office of the Court Administrator to file the appropriate criminal action against respondents Ranulfo R. Balano and Maria Judith S. Dumilon.

This Decision is without prejudice to the filing of any criminal and/or civil cases against respondents. Let a copy of this Decision be attached to their records with this Court and furnished the Civil Service Commission.

SO ORDERED.

Gesmundo, C.J., Leonen, SAJ., Hernando, Lazaro-Javier, Inting, Zalameda, Gaerlan, Rosario, J. Lopez, Dimaampao, and *Kho, Jr., JJ.*, concur.

Caguioa,[*] *J.*, on official business.

Marquez[**] and *Villanueva,*[****] *JJ.*, no part.

Singh,[***] *J.*, on leave.

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[*] On official business.

[**] With prior participation as former Court Administrator.

[***] On leave

[****] With prior participation as former Court Administrator.

[1] *Rollo*, pp. 3-34.

[*] Also referred to as Judith S. Dumilon in some parts of the *rollo*.

[2] Further Amendments of Rule 140 of the Rules of Court.

[3] *Rollo*, pp. 69.

[4] *Id.* at 69-70.

[5] *Id.* at 9-34.

[6] *Id.* at 22.

[7] *Id.* at 24.

[8] *Id.* at 92.

[9] *Id.* at 9-10.

[10] *Id.* at 25.

[11] *Id.*

[12] *Id.* at 94-95.

[*] Now Member of this Court.

[13] *Id.* at 23.

[14] *Rollo*, p. 72.

[15] *Id.*

[16] *Id.* at 25.

[17] *Id.*

[18] *Id.* at 25-26.

[19] *Id.* at 29.

[20] *Id.* at 3-8.

[21] *Id.* at 3.

[22] *Id.* at 89.

[23] *Id.* at 90.

[24] *Id.* at 78-83.

[25] *Id.* at 78-80.

[26] 348 Phil. 1 (1998) [*Per Curiam, En Banc*].

[27] *Rollo*, pp. 91-101.

[28] *Id.* at 99.

[29] *Id.* at 100-101. The January 6, 2025 Report and Recommendation in JIB FPI No. 23-276-P was submitted by Acting Executive Director Eduardo C. Tolentino of the Judicial Integrity Board, Supreme Court, Manila.

[30] *Id.* at 102. The May 21, 2025 Resolution in JIB FPI No. 23-276-P was signed by Acting Chairperson Justice Angelina Sandoval-Gutierrez (Ret.) and Justice Cielito N. Mindaro-Grulla (Ret.) of the Judicial Integrity Board, Supreme Court, Manila.

[31] *Id.* at 69.

[32] **Clerk of Court Rivera v. Geroche**, 919 Phil. 66, 80 (2022) [*Per Curiam, En Banc*].

[33] *Id.* at 79-80.

[34] 890 Phil. 380, 389 (2020) [Per J. Zalameda, *En Banc*].

[35] 549 Phil. 879 (2007) [Per J. Corona, First Division].

[36] 529 Phil. 1, 8 (2006) [Per J. Tinga, Third Division].

[37] **Failure to Disclose Cases Submitted for Decision and Pending Motions of Judge Banquerigo**, 890 Phil. 380, 389 (2020) [Per J. Zalameda, *En Banc*].

[38] **Office of the Court Administrator v. Hon. Lorenzo F. Balo, A.M. No. RTJ-23-027**, October 3, 2023 (Notice) [Per J. Gaerlan, *En Banc*].

[39] **Office of the Court Administrator v. Bacani**, 701 Phil. 470, 481 (2013) [*Per Curiam, En Banc*].

[40] **Ngo v. Atty. Frades**, 913 Phil. 601, 609 (2021) [*Per Curiam, En Banc*].

[41] **Office of the Court Administrator v. Atty. Esmenda**, 941 Phil. 166, 173 (2023) [*Per Curiam, En Banc*].

[42] 348 Phil. 1 (1998) [*Per Curiam, En Banc*].

[43] *Id.* at 12-13.

[44] *Rollo*, pp. 78-79.

[45] *Id.* at 23.

[46] **Re: Financial Report on the Audit Conducted in the Municipal Circuit Trial Court, Apalit-San Simon, Pampanga**, 574 Phil. 218, 236 (2008) [*Per Curiam, En Banc*].

[47] **Office of the Court Administrator v. Arroza**, 907 Phil. 335, 339 (2021) [Per J. Inting, Third Division]; **Office of the Court Administrator v. Viesca**, 758 Phil. 16, 28 (2015) [*Per Curiam, En Banc*]; **Office of the Court Administrator v. Musngi**, 691 Phil. 117, 123 (2012) [*Per Curium, En Banc*].

[48] **Public Assistance and Corruption Prevention Office v. Paumig**, 844 Phil. 440, 451 (2018) [Per J. Tijam, *En Banc*].

[49] **Office of the Court Administrator v. Fortuleza**, 932 Phil. 733, 742 (2023) [*Per Curium, En Banc*].

[50] **Office of the Court Administrator v. Del Rosario**, 884 Phil. 18, 29 (2020) [*Per Curiam, En Banc*].

[51] **Re: Alleged Dishonesty and Falsification of Civil Service Eligibility of Mr. Samuel R. Ruñez, Jr.**, 869 Phil. 554, 559 (2020) [*Per Curiam, En Banc*].

[52] **Judge Banzuela-Didulo v. Santizo**, 935 Phil. 496, 511 (2023) [Per J. Kho, Jr., *En Banc*]; **Office of the Court Administrator v. Acampado**, 721 Phil. 12, 25 (2013) [*Per Curiam, En Banc*]; **Re: Financial Audit on the Books of Account of Ms. Delantar**, 520 Phil. 434, 442 (2006) [*Per Curiam, En Banc*]; *See* **Office of the Court Administrator v. Remedios R. Viesca**, 758 Phil. 16, 25 (2015) [*Per Curiam, En Banc*].

[53] **Re: Complaint of Aero Engr. Reci against Marquez and Bahia relative to Crim. Case No. 05-236956**, 805 Phil. 290, 292 (2017) [Per J. Perlas-Bernabe, *En Banc*].

[54] Titled "Court Fiduciary Funds," March 1, 1992.

[55] Titled "Court Fiduciary Funds," October 11, 1995.

[56] Issued on August 20, 2004.

[57] Chapter VI of the 2002 Revised Manual for Clerks of Court, March 8, 2002.

[58] **Judge Banzuela-Didulo v. Santizo**, 935 Phil. 496, 511 (2023) [Per J. Kho, Jr., *En Banc*]; **Office of the Court Administrator v. Arroza**, 907 Phil. 335, 340 (2021) [Per J. Inting, Third Division]; **Office of the Court Administrator v. Acampado**, 721 Phil. 12, 23 (2013) [*Per Curiam, En Banc*]; *See* **Office of the Court Administrator v. Viesca**, 758 Phil. 16, 23-24 (2015) [*Per Curiam, En Banc*].

[59] Further Amendments to Rule 140 of the Rules of Court, February 22, 2022.

[60] Section 17(1), Rule 140 of the Rules of Court, as further amended.

[61] Rule 140, Section 21 of the Rules of Court, as further amended.

[62] Rule 140, Section 18 in relation to 17(1)(c) of the Rules of Court, as further amended.

[63] **Judge Banzuela-Didulo v. Santizo**, 935 Phil. 496, 505 (2023) [Per J. Kho, Jr, *En Banc*].

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