

REPORT ON THE FINANCIAL AUDIT CONDUCTED ON THE BOOKS OF ACCOUNT OF SONIA L. DY AND ATTY. GRACIANO D. CUANICO, JR., REGIONAL TRIAL COURT, CATARMAN, NORTHERN SAMAR.

A.M. No. P-07-2364. January 25, 2011

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PER CURIAM:

Before this Court are two administrative cases, arising from the following factual antecedents:

A.M. No. P-07-2364

In 2007, a Financial Audit Team (OCA Audit Team) from the Office of the Court Administrator (OCA) conducted an audit of the books of account of Sonia L. Dy (Dy), Social Worker II and former Officer-in-Charge, and Atty. Graciano D. Cuanico, Jr. (Cuanico), incumbent Clerk of Court, of the Regional Trial Court (RTC) of Catarman, Northern Samar. The audit on Dy's accountability covered the period from July 2002 to July 31, 2003, while that of Cuanico's covered the period from August 2003 until February 28, 2007.[1]

The OCA Audit Team's objective was to determine whether the amounts collected were correctly and completely recorded in the books of the respective accountable officers, and whether the collections were deposited with the Land Bank of the Philippines within the prescribed period.

During the audit, the OCA Audit Team found that there were shortages in the Judiciary Development Fund (JDF) and Fiduciary Fund (FF). In its audit report, it made the following recommendations:[2]

1.

The Report be docketed as a regular administrative complaint against Ms. Sonia L. Dy, Social Welfare Officer II and former Officer-in-Charge, Regional Trial Court [(RTC)] , Catarman, Northern Samar;

2.

MS. SONIA L. DY, former Officer-in-Charge, Office of the Clerk of Court of the Regional Trial Court (RTC), Catarman, Northern Samar be:

(a) DIRECTED to:

a.1

RESTITUTE the amounts of P356.20 and P2,686,840.62 representing the shortages in the JDF and Fiduciary Fund, respectively, by depositing said amounts to their respective accounts, furnishing the Fiscal Monitoring Division, [Court Management Office] (CMO)-OCA, with the machine validated deposit slips as proof of remittance and subject to refund totaling to P1,126,703.36 upon the proper presentation of the appropriate documents as shown in Schedule V and Annex "V-2," computed as follows[:]

x x x x

a.2

EXPLAIN in writing within a period of fifteen (15) days from notice why she incurred the above shortages in her collections

3.

ATTY. GRACIANO D. CUANICO, JR, incumbent Clerk of Court of RTC, Catarman, Northern Samar be DIRECTED within fifteen (15) days from notice to:

1.1

EXPLAIN in writing why he should not be administratively charged for failure to detect the anomalous transactions perpetrated by Ms. Sonia L. Dy and for delayed remittance;

1.2

Pay and Deposit the amount of P5,443.97 and P11,708.62 for the JDF and SAJF, respectively, by depositing said amounts to their respective accounts, furnishing the Fiscal Monitoring Division, CMO-OCA, with the machine validated deposit slips as proof of remittance thereof, computed as follows:

x x x x

1.3

COLLECT the amount of P39,500.00 listed in (Annex "I-3") from the litigants for the unpaid bond fee and allocate the amount collected to P23,700.00 and P15,800.00 for JDF and SAJF respectively and SUBMIT the machine validated deposit slips and the [official receipts] issued to the Fiscal Monitoring Division, Court Management Office, this Office as proof of its transfer[.]

4.

MRS. DIVINA D. MENDEZ,[3] Cash Clerk of RTC, Catarman, Northern Samar be DIRECTED within fifteen (15) days from notice to: EXPLAIN in writing why she should not be administratively charged for the shortages found in JDF & SAJF account and the falsification of official receipts of JDF account;

5.

MRS. HELEN C. ANAVISO, be DIRECRED within fifteen (15) days from notice to: EXPLAIN in writing why she should not be administratively charged for the unremitted collection amounting to P5,000.00 under OR No. 1807562 as mentioned by Ms. Sonia L. Dy in her affidavit (Annex "T-2");

[6.]

HON. NORMA MEGENIO CARDENAS, Executive Judge, same court, be DIRECTED to

(a)

INVESTIGATE the extent of responsibilities of Ms. Sonia L. Dy and Ms. Divina D. Mendez in the falsification of official receipts for Fiduciary Fund and Judiciary Development Fund, respectively, and SUBMIT her report and recommendation within thirty (30) days from receipt of notice; and

(b)

MONITOR the incumbent Clerk of Court and to advise said COC to strictly follow the Supreme Court Circulars on the proper handling of judiciary funds.

[7.]

A hold Departure Order be ISSUED to prevent Ms. Sonia L. Dy from leaving the country.

Annexed to the report was an unnotarized Affidavit[4] dated January 8, 2007, executed by Dy. In it, she averred that she was pleading guilty to all the anomalies in the FF. However, she alleged that receipts were altered "to accommodate the financial needs of [the] late Judge Ernesto Corocoto (Judge Corocoto) as directed[.] " The late judge, Dy said, was to pay the amount back, but that the former died before he could do so. She also alleged that, on isolated circumstances, she was forced to lend money to several persons she owed utang na loob to, but that she paid these back, "except for minimal amounts[.] "

In a Resolution dated August 29, 2007, the Court adopted the OCA Audit Team's recommendations. The employees involved were required to comply with the Court's directives. Only Cuanico, Divina D. Mendez (Mendez), and Helen C. Anaviso (Anaviso) filed their respective explanations.

In her explanation, Anaviso denied the allegations against her. She narrated that, on September 12, 2003, one Juanita F. Estacio came to the Office of the Clerk of Court to post a P5,000.00 cash bond. Since Dy was not around, Anaviso received the amount and issued the official receipt. Anaviso claimed that she could not deposit the amount because she did not know the bank account number and she was not authorized to make the deposit. Upon Dy's return, Anaviso turned over the amount to her. Dy then stamped the official receipt "cancelled." When the case was dismissed, the bondswoman filed a motion for the release of the P5,000.00 bond. Dy, without any question, released the amount to the bondswoman on October 6, 2003.[5] Anaviso further claimed that Dy only dragged her into the controversy because the latter had ill-feelings toward her, which fact is known to most of their co-workers.

Cuanico, in his compliance, alleged that it was only on September 19, 2006, when the Commission on Audit (COA) conducted a confirmation audit, that the discrepancies came to light. Prior to said confirmation audit, he had failed to detect any discrepancy between the amounts reflected in the original copies of the official receipts and those in the duplicate and triplicate copies, because Dy's anomalous transactions were cleverly planned. He narrated that the duplicate and triplicate copies of the official receipts, except those found by the audit team to be missing and those acknowledged by Dy as lost, conformed to the amounts deposited in the office's accounts. Even the COA auditors, in an earlier audit, failed to detect the discrepancies.[6]

Cuanico also alleged that he had made oral and written demands for Dy to settle her accountability, but the latter has failed to keep her promises to pay.[7] Further, Cuanico averred that the amounts of P5,443.97 and P11,708.62 were paid and deposited by Mendez as of July 12, 2007, as evidenced by machine validated receipts submitted to the OCA. However, he claimed to have no knowledge of the P39,500.00 in unpaid bonds.[8]

Mendez also filed her compliance. She narrated that during the period when there were alleged shortages, she was new in her position as cash clerk. She was not performing all the functions of her position and was made to assist

Anaviso, who was acting as the cash clerk. Her job was limited to issuing receipts, making deposits, and typing monthly reports.[9]

Mendez said that, when the COA Regional Office conducted an audit in 2005 and 2006, there were no findings of any shortage in the JDF and Special Allowance for the Judiciary Fund (SAJF) accounts. However, when the Court Management Office (CMO) conducted an audit in March 2007, the team found that monthly reports for 2004 were lacking, but the monthly reports for 2005 and 2006 were complete.[10]

Mendez claimed that the auditors asked her to look for the missing reports. She found only the report for September 2004. When she examined the report and the deposit slips, she realized that deposit slips representing P11,708.62 in the SAJF collections were missing. Nonetheless, Mendez submitted the September 2004 report to the audit team.[11]

Mendez further narrated that, when her officemate Anaviso went to the Supreme Court, the audit team told her (Anaviso) to inform Mendez that the latter needed to deposit P11,708.62, the amount missing from the SAJF, and P5,800.17 to the JDF account. Mendez claimed that she had deposited the aforesaid amounts, and that the deposit slips had been submitted to the audit team. Thus, she argued, there was no shortage anymore.[12]

Mendez also claims that there were times when Dy would instruct her to fill up receipts, but unknown to her, there was no carbon paper underneath to make duplicate and triplicate copies of the receipts. When monthly JDF reports were to be sent to the Supreme Court, she would sometimes discover that some duplicates or triplicates were blank. Dy would instruct her to fill up the duplicate copies to make it appear that the same were issued for court clearances. Mendez claims that she did these without any inkling that the same were anomalous.[13] She maintains that she was merely "acting in the fulfillment of duty and in obedience to an order issued by a superior officer." [14]

The Court, in a Resolution dated December 12, 2007, referred the parties' compliance to the OCA for evaluation, report, and recommendation.[15]

Meanwhile, Judge Norma Megenio Cardenas (Judge Cardenas) submitted her findings in a letter dated January 11, 2008. She said that she found 41 counts of falsification and tampering of entries in the official receipts of the JDF and FF, for which Dy and Mendez should be held criminally liable.[16]

In a Resolution dated October 22, 2008, the Court referred Judge Cardenas' report to the OCA for evaluation, report, and recommendation.

On the same day, the Court noted a verified complaint filed against Dy and Cuanico, and resolved to incorporate the same to A.M. No. P-07-2364, considering that the amount claimed was part of the fund under investigation in the latter administrative case.[17] The verified complaint was docketed as OCA I.P.I. No. 08-2790-P.

OCA I.P.I. No. 08-2790-P

In April 2008, Virgilio Gallano (Gallano) filed a Complaint before this Court, accusing Cuanico and Dy of dishonesty, grave misconduct, and conduct unbecoming of public officers.

In his Complaint, Gallano narrated that he is an employee of the Department of Agrarian Reform in Catarman, Northern Samar. He served as bondsman in a case for frustrated murder, docketed as C-3432, filed before the RTC of Catarman. The case was dismissed on April 11, 2007 and, consequently, the cash bond was cancelled and ordered to be returned to him, as the bondsman.[18]

Notwithstanding this order, Gallano filed a Motion to Release Bailbond. His motion was referred to then Chief Justice Reynato S. Puno for necessary legal action because of the discovery of a shortage in the FF, from which

the cash bond was to be withdrawn.[19] Gallano claimed that despite demand to release the cash bond, Cuanico refused to release the same. He alleged that he posted the cash bond on January 2, 2006, when Cuanico had already assumed office as clerk of court, and the same was received by Dy, who represented herself as the clerk of court's authorized officer to collect and receive cash bonds.[20] Cuanico allegedly said that of the P100,000.00 cash bond posted by Gallano, only P10,000.00 was actually deposited to the FF, while the P90,000.00 was misappropriated by Dy.

Gallano argued that Dy was undoubtedly representing the office of the clerk of court, leading to the conclusion that the misappropriation was with the knowledge and consent of Cuanico. Thus, Gallano prayed that Cuanico and Dy be dismissed from the service, with the corresponding loss of benefits, and be ordered to return the P100,000.00 cash bond he paid.[21]

In separate Indorsements dated April 21, 2008, then Court Administrator Zenaida Elepaño directed Dy and Cuanico to submit their respective comments on the complaint.

In his comment, Cuanico alleged that his refusal to release the full amount of Gallano's cash bond was based on the Memorandum of then Court Administrator Christopher Lock (Court Administrator Lock), advising him to limit the withdrawals for cash bonds to the amounts actually deposited, in view of the shortage in the funds discovered by the OCA Audit Team.[22]

Cuanico averred that, prior to his assumption as clerk of court on September 1, 2003, Dy was the officer-in-charge (OIC) of the Office of the Clerk of Court. By virtue of a memorandum of then Executive Judge Corocoto, Dy was charged with collections, deposits, and withdrawals of the FF, in addition to her regular tasks. When Cuanico assumed office, Dy remained in charge of the funds while awaiting the outcome of an audit, which must be completed before the necessary turn over of responsibilities to him.[23] He denied that he conspired with Dy to misappropriate Gallano's cash bond. He narrated that, after the audit conducted by the team from the Supreme Court, Dy never reported back to work, and efforts to make her restitute the amounts found missing have failed.[24]

On the other hand, Dy failed to file the required Comment.

On October 22, 2008, the Court resolved to consider dropping Dy from the rolls without prejudice to the final outcome of A.M. No. P-07-2364; to suspend payment of all monetary benefits due Dy; and to incorporate OCA I.P.I No. 08-2790-P to A.M. No. P-07-2364, considering that the amount claimed is part of the fund in question in the latter administrative matter.

In a Memorandum dated June 22, 2010, the OCA made the following recommendations:

- a) The administrative complaint against ATTY. GRACIANO D. CUANICO, JR., and SONIA L. DY, be re-docketed as a regular administrative case;
- b) ATTY. GRACIANO D. CUANICO, JR. be found liable for Simple Neglect of Duty. Considering that this is his first offense, he is SUSPENDED from office for six (6) months effective immediately. He is STERNLY WARNED that a repetition of the same or similar offense shall be dealt with more severely; and, he be furnished with a copy of Annex 1-3, for him to comply with paragraph 3 (1.3) of the 29 August 2007 Resolution of the Court;
- c) SONIA L. DY and DIVINA P. MENDEZ be found Guilty of Dishonesty and the penalty of DISMISSAL from the service with forfeiture of all retirement benefits except leave credits and disqualification for reemployment in any government office including government owned or controlled corporations, be imposed upon them.

d) The FISCAL MANAGEMENT OFFICE, OFFICE OF THE COURT ADMINISTRATOR, be ORDERED to process the terminal leave pay of Sonia L. Dy, dispensing with the usual documentary requirements, and to apply the same as part of the restitution of the shortages in the Judiciary [Development] Fund and Fiduciary Fund.

SONIA L. DY is hereby ordered to RESTITUTE the balance of the shortage incurred in the Fiduciary Fund amounting to P2,576,586.44[.]

e) The Office of the Court Administrator be DIRECTED to file the appropriate criminal action against respondents Sonia L. Dy and Divina P. Mendez; and,

f) Executive Judge Norma Megenio Cardenas to exercise effective supervision over the personnel of her court, especially those charged with the collection of the Fiduciary Fund and other Trust Funds.

Respectfully Recommended.[25]

The Court adopts the OCA's recommendations. Personnel of the judiciary have always been held to high and exacting standards befitting the office of dispensing justice. It is with this precept in mind that the Court disposes of the cases at bar.

Liability of Cuanico

Cuanico would deflect his culpability by claiming that the reason he did not detect any wrongdoing by his co-workers was because COA auditors failed to find any discrepancies during their audit.

The Court is not convinced.

The Clerk of Court is primarily accountable for all funds that are collected for the court, whether personally received by him or by a duly appointed cashier who is under his supervision and control.[26] Being the custodian of the court's funds, revenues, and records, the Clerk of Court is likewise liable for any loss, shortage, destruction, or impairment of said funds and property.[27]

As Clerk of Court, Cuanico is charged with the efficient recording, filing, and management of court records, and with the administrative supervision over court personnel. Clerks of Court cannot be permitted to slacken on their jobs under one pretext or another.[28]

Audits and other processes are but ways to determine wrongdoing. Cuanico worked with the culpable persons on a daily basis and thus could observe their demeanor and their dealings with people. He was in a position to see if the personnel under his supervision were performing their tasks or if they were committing misdeeds. He cannot escape liability by arguing that the COA auditors found no discrepancies in the funds' records. He was primarily responsible for the funds being administered by his office. He failed to discharge his duty of overseeing the court personnel under his supervision.

His failure to properly supervise and manage the financial transactions in his court constituted simple neglect of duty.[29] Simple neglect of duty is the failure to give attention to a task, or the disregard of a duty due to carelessness or indifference.[30] As this Court has pronounced in the past, even simple neglect of duty lessens the people's confidence in the judiciary and, ultimately, in the administration of justice.[31] Thus, the Court cannot allow those who commit this offense to escape liability.

Under the Uniform Rules on Administrative Cases in the Civil Service,[32] simple neglect of duty is a less grave offense punishable by suspension of one month and one day to six months, even for the first offense.[33]

The OCA's recommendation of a six-month suspension, then, is well-taken. Cuanico's neglect of duty led to the

defalcation of court funds and the consequent loss of income from the interest of such funds.

As to the charges in OCA I.P.I. No. 08-2790-P, the Court finds the same to be without merit. The complainant failed to present any evidence that Cuanico was complicit in the misappropriation of funds. Although administrative charges need not be proven beyond reasonable doubt, the charges must be supported by substantial evidence. Under the circumstances, Cuanico did the prudent thing by first seeking the advice of the OCA. Thus, Cuanico's refusal to release the cash bond was by virtue of Court Administrator Lock's directive on the matter.

Liability of Dy

Dy herself admitted her liability,[34] but justifies her action by saying that the same was to accommodate the late Judge Corocoto. This, however, does not excuse her actions. Whatever may have been her motivation, the fact remains that Dy falsified receipts and took money that properly belonged to the judiciary.

Moreover, there is no way for the Court to test the veracity of Dy's statements. Her attempt to lay the blame on a dead person who cannot now defend himself is reprehensible and nothing but a feeble attempt to mitigate her liability. Likewise, even if her statements were to be believed, the late magistrate borrowed only a portion of the missing amount. Dy does not proffer any explanation on where the rest of the missing funds are. The inevitable conclusion is that she took them for her own personal gain, for which she must suffer the appropriate penalty.

As the OIC of the Office of the Clerk of Court, Dy bore the same responsibilities and was expected to serve with the same commitment and efficiency as a duly-appointed Clerk of Court.[35] Likewise, she must be held liable for any loss, shortage, destruction, or impairment of the funds entrusted to her by virtue of her office.

Liability of Mendez

Mendez admitted that she made false entries in the receipts, albeit proffering the excuse that she did not know that what she was doing was illegal, and that she was only following the instructions of her OIC, Dy.

Her plea of ignorance does not negate her liability.

A cash clerk is an accountable officer entrusted with the great responsibility of collecting money belonging to the funds of the court.[36] Thus, Mendez should have realized that the money she was receiving were public funds. It was incumbent upon her to be more circumspect and discerning in performing her assigned tasks, even in the seemingly inconsequential details - such as making sure that there was a carbon paper to make duplicate and triplicate copies when issuing receipts.

This Court cannot believe that Mendez did not entertain even an iota of doubt as to the propriety or legality in Dy's instruction of filling up duplicate and triplicate copies of receipts without having seen the originals. Her act of going along with Dy made her complicit in the latter's scheme.

Mendez also cannot justify her actions by arguing that she was merely following the orders of her superior. As a public officer, her duty was not only to perform her assigned tasks, but to prevent the commission of acts inimical to the judiciary and to the public, in general. At the first instance, she should have reported Dy's conduct to the Executive Judge.

Even the fact that Mendez fully paid her shortages will not free her from the consequences of her wrongdoing.[37] Restitution of the missing amount does not erase her liability. Thus, Mendez is also guilty of dishonesty, a grave offense punishable by dismissal even for a first offense.[38]

Those charged with the dispensation of justice, from the justices and judges to the lowliest clerks, should be circumscribed with the heavy burden of responsibility.[39] A public servant is expected to exhibit, at all times, the

highest degree of honesty and integrity, and should be made accountable to all those whom he serves. There is no place in the judiciary for those who cannot meet the exacting standards of judicial conduct and integrity.[40]

WHEREFORE, the foregoing premises considered, the Court finds:

(1) ATTY. GRACIANO D. CUANICO, JR. liable for Simple Neglect of Duty, and is SUSPENDED from office for six (6) months effective immediately. He is STERNLY WARNED that a repetition of the same or a similar offense shall be dealt with more severely; and

(2) SONIA L. DY and DIVINA D. MENDEZ both guilty of Dishonesty, and are DISMISSED from the service with forfeiture of all retirement benefits, except leave credits, with disqualification from reemployment in any government office, including government owned or controlled corporations. SONIA L. DY is hereby ORDERED to IMMEDIATELY RESTITUTE the balance of the shortage incurred in the Fiduciary Fund amounting to P2,576,586.44.

The FISCAL MANAGEMENT OFFICE, OFFICE OF THE COURT ADMINISTRATOR, is ORDERED to process the terminal leave pay of Sonia L. Dy, dispensing with the usual documentation requirements, and to APPLY the same as part of the restitution of the shortages in the Judiciary Development Fund and Fiduciary Fund.

The OFFICE OF THE COURT ADMINISTRATOR is also DIRECTED to file the appropriate criminal action against respondents Sonia L. Dy and Divina D. Mendez.

EXECUTIVE JUDGE NORMA MEGENIO CARDENAS is REMINDED to exercise effective supervision over the personnel of her court, especially those charged with the collection of the Fiduciary Fund and other Trust Funds.

SO ORDERED.

Corona, C.J., Carpio, Carpio Morales, Nachura, Leonardo De Castro, Brion, Peralta, Del Castillo, Abad, Villarama, Jr., Mendoza, and Sereno. JJ., concur.

Velasco, Jr., J., no part due to prior action in OCA

Bersamin, J., on leave.

Perez, J., no part. acted as Court Administrator.

[1] Rollo (A.M. No. P-07-2364), p. 1.

[2] Id. at 1-6.

[3] Also known as Divina P. Mendez in other documents.

[4] Rollo (A.M. No. P-07-2364), p. 232.

[5] Id. at 266.

[6] Id. at 274.

[7] Id.

[8] Id. at 274-275.

[9] Id. at 279.

[10] Id.

[11] Id.

[12] Id. at 280.

[13] Id. at 280-281.

[14] Id. at 281.

[15] Id. at 298.

[16] Id. at 325.

[17] Rollo (OCA I.P.I. No. 08-2790-P), p. 64.

[18] Id. at 1-2.

[19] Id. at 2.

[20] Id. at 3.

[21] Id. at 4-5.

[22] Id. at 18.

[23] Id. at 19.

[24] Id.

[25] Id. at 78-79.

[26] Office of the Court Administrator v. Dureza-Aldevera, A.M. No. P-01-1499, September 26, 2006, 503 SCRA 18, 45.

[27] Report on the Status of the Financial Audit Conducted in the RTC, Tarlac City, A.M. No. P-06-2124, December 19, 2006, 511 SCRA 191,198, citing Re: Initial Report on the Financial Audit Conducted in the Municipal Trial Court of Pulilan, Bulacan, A.M. No. 01-11-291-MTC, July 7, 2004, 433 SCRA 486, 494.

[28] Re: Report on the Judicial and Financial Audit of RTC-Br. 4, Panabao, Davao Del Norte, 351 Phil. 1, 21 (1998).

[29] Office of the Court Administrator v. Paredes, A.M. No. P-06-2103, April 17, 2007, 521 SCRA 365, 370, citing Office of the Court Administrator v. Montalla, A.M. No. P-06-2269, December 20, 2006, 511 SCRA 328.

[30] Office of the Court Administrator v. Garcia-Rañoco, A.M. No. P-03-1717, March 6, 2008, 547 SCRA 670, 673-674.

[31] Pilipiña v. Roxas, A.m. No. P-08-2423, March 6, 2008, 547 SCRA 676, 682, citing Office of the Court Administrator v. Paredes, supra note 29,.at 371; Reyes v. Pablico, A.M. No. P-06-2109, November 27, 2006, 508 SCRA 146, 156.

[32] Civil Service Commission Memorandum Circular No. 19-99.

[33] Rule IV, Sec. 52(B)(1); id.

[34] Affidavit dated January 8, 2007; rollo, p. 232.

[35] Gutierrez v. Quitalg, 448 Phil. 469, 481 (2003).

[36] Report on the Status of the Financial Audit Conducted in the RTC, Tarlac City, *supra* note 27, at 198.

[37] Re: Report on the Financial Audit conducted in the MTCC-OCC, Angeles City, A.M. No. P-06-2140, June 26, 2006, 492 SCRA 469, 482; Report on Anomalies of JDF Collections in MTCC, Angeles City, 326 Phil. 704, 708 (1996).

[38] Civil Service Commission Memorandum Circular No. 19-99, Rule IV, Sec. 52(A)(1).

[39] Office of the Court Administrator v. Paredes, *supra* note 29, at 369, citing Re: Final Report on the Financial Audit Conducted at the Municipal Trial Court of Midsayap, North Cotabato, A.M. No. 05-8-233-MTC, January 31, 2006, 481 SCRA 12, 16.

[40] Office of the Court Administrator v. Besa, 437 Phil. 372, 381 (2002).

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