

OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. EVELYN Y. RONCAL, RESPONDENT.

A.M. No. P-05-2060 (Formerly A.M. No. 05-7-176-MCTC). March 13, 2009

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PER CURIAM:

This is an administrative case against Evelyn Y. Roncal (Roncal), former Officer-in-Charge (OIC) and Court Stenographer II of the Municipal Circuit Trial Court (MCTC), Dinalupihan-Hermosa, Bataan, in connection with her accountability for the period January 1, 2003 to November 11, 2004 as per a comprehensive financial audit conducted at the said court.

The facts are as follows:

In compliance with Travel Order No. 72-2004 dated October 5, 2004, an audit team from the Office of the Court Administrator (OCA) headed by team leader Dindo V. Sevilla, Management and Audit Analyst IV, proceeded to the MCTC, Dinalupihan-Hermosa, Bataan to conduct a comprehensive financial audit on the books of account of accountable officers of the MCTC, including respondent Roncal.[1]

In a report[2] dated June 23, 2005, the audit team submitted the following findings relative to the accountability of Roncal:

- The cash inventory conducted by the audit team on 8 November 2004 showed an undeposited collection in the amount of P100,825.00 for which Ms. Roncal failed to present the corresponding official receipts for each of the funds constituting the amount mentioned.
- Out of One Hundred Ten (110) booklets of Official Receipts (O.R.s) [consisting] of fifty (50) receipts for each booklet issued by the Supreme Court to [the] MCTC-Dinalupihan, Bataan as of the time [of] audit, five (5) booklets of Official Receipts or a total of Two Hundred Fifty (250) receipts were missing and unaccounted for.
- One of the Official Receipts included in the abovementioned booklets later turned out in Criminal Case No. 11518, entitled "People of the Philippines v. Alfonso Baul y Reyes". The records of said case show that an Official Receipt with number 10044970 was issued on October 12, 2004 for the cash bond posted [by] Anita Baul in the amount of Fifteen Thousand Pesos (P15,000.00). This O.R. was issued during the incumbency of Ms. Roncal as OIC, but no such bail was reported in the cashbook. There was also no corresponding deposit of the said collection reflected in the bank account for fiduciary funds of the court.
- After a tedious scrutiny of the records and reconciliation of figures, the audit team laid bare the following shortages in the collection of fees and/or under-remittances attributable to Ms. Roncal:

Clerk of Court General Fund (CoCGF) — P 4,478.00

Special Allowance for the Judiciary (SAJ) — 11,465.00

Judiciary Development Fund (JDF) 28,029.60

Fiduciary Fund (FF) 104,000.00

TOTAL 147,972.60[3]

The audit team also uncovered the following irregularities committed by Roncal:

(a) Failure to issue Official Receipt - In the course of the audit, the accused in Criminal Case No. 11428 went to the MCTC demanding the release of his cash bond in the amount of P60,000 from Roncal, to whom he earlier made the payment. The accused adverted to an order directing his release after posting his cash bond and another order directing the release of said bond. He claimed, however, that he was not issued a receipt when he paid the bond. A verification of the records of the case disclosed that both orders existed, but no such cash bond was reported in the cashbook or deposited with the court. The audit team also noted the report of incumbent Clerk of Court Jonathan Visitacion that in Criminal Case No. 11382, no cash bond documents were found in the records of the case despite the existence of an order of release referring to a bond posted. Based on the records, the bond, if any, should have been part of the July 2004 collection during the incumbency of Roncal as OIC.

(b) Using the same Official Receipt number in another transaction - Upon further probe in Criminal Case No. 11428, the audit team discovered that the official receipt number referred to in the order (OR# 17475783) was also the same official receipt number appearing on record in Criminal Case No. 10863. In Criminal Case No. 10863, the cash bond was posted on March 4, 2004.

(c) Failure to update cashbook - The audit team observed the practice in the MCTC, Dinalupihan, Bataan of preparing the Monthly Report ahead of accomplishing the cashbook. This erroneous practice led to each transaction or collection not being promptly documented as soon as they transpired, which should have been the function of the cashbook. The latter therefore became subject to the limitations of human recollection or memory.

(d) Failure to regularly submit Monthly Reports - As can be gleaned from the records of the court and implicitly admitted by Roncal in her Explanation[4] dated August 22, 2005, there was a delay in the filing of reports for the months of January to October 2004.[5]

In a Resolution[6] dated August 15, 2005, this Court resolved to:

(a) REDOCKET the subject financial audit report as a regular administrative matter against former Officer-in-Charge and Court Stenographer II Ms. Evelyn Y. Roncal;

(b) SUSPEND Ms. Evelyn Y. Roncal from office and ISSUE a Hold Departure Order against her, both effective immediately, to prevent her from leaving the country;

(c) DIRECT Evelyn Y. Roncal within ten (10) days from notice to:

(1) PAY and DEPOSIT to their respective fund accounts the following SHORTAGES in her collections amounting to One Hundred Forty Seven Thousand Nine Hundred Seventy-Two Pesos and Sixty Centavos (P147,972.60)

NAME OF FUND

AMOUNT

G.F. P 4,478.00

S.A.J. 11,465.00

Fiduciary Fund 104,000.00

TOTAL 147,972.60

and SUBMIT to the Fiscal Monitoring Division the machine validated deposit slip as proof of compliance with the above directives;

(2) PRODUCE the following Official Receipts:

O.R. BOOKLET SERIES NUMBER

DATE ISSUED BY THE PROPERTY DIVISION

10547251 to 10547300 January 22, 1999

11044951 to 11045000 April 28, 1999

15376801 to 15376850 September 28, 2001

15376851 to 15376900 September 28, 2001

15376901 to 15376950 September 28, 2001

(3) EXPLAIN in writing, within ten (10) days from notice, why no disciplinary action shall be taken against her for:

3.1

using one official receipt for two different transactions thus deceiving the government and litigants in order to collect money from them and keep it for her own personal use;

3.2

not issuing an Official Receipt to the bondsman and keeping it for her own purpose;

3.3

the shortages found in the Judiciary Development Fund, Special Allowance for Judiciary, General Fund and Fiduciary Fund; and

(4) EXPLAIN why no collections were reported in the General Fund for the period from January to July 2003 and from March to June 2004.[7]

In the same resolution, the Court also resolved to refer the matter to Executive Judge Ener S. Fernando, Regional Trial Court, Dinalupihan, Bataan for investigation, report and recommendation.[8]

In his Final Report and Recommendation[9] dated April 2, 2007, Judge Fernando declared Roncal guilty of gross dishonesty, grave misconduct and conduct prejudicial to the best interest of the public, and recommended her dismissal with forfeiture of retirement and other benefits.

Subsequently, in a Memorandum[10] dated November 14, 2007, the OCA recommended Roncal's dismissal, as follows:

IN VIEW OF THE FOREGOING, the undersigned respectfully recommends that for gross dishonesty, grave misconduct and conduct prejudicial to the best interest of the public, respondent Ms. Evelyn Y. Roncal, Court Stenographer II, MCTC, Hermosa-Dinalupihan, Bataan, be DISMISSED from the service with forfeiture of retirement and other benefits except accrued leave credits, if any, and with prejudice to re-employment in any government office or instrumentality, including government-owned and controlled-corporation. It is further recommended that respondent be ORDERED to restate the amount of P147,972.60 representing [her] shortages in the following: General Fund - P4,478.00; SAJ - P11,465.00; JDF - P28,029.60; and Fiduciary Fund - P104,000.00.

The Employees Leave Division, Office of the Administrative Services, OCA shall also 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 its monetary value. The amount as well as the other benefits she may be entitled to shall be applied as restitution of the shortage.[11]

After review, we adopt the findings and recommendation of the OCA.

Needless to over-emphasize, as Officer-in-Charge, Roncal occupied an important and very sensitive position in our judicial system.

As the person entrusted with the various funds of the court, her duty was to deposit her collections immediately in authorized government depositories. She was not supposed to keep these funds in her possession or leave them elsewhere.

The procedure in the collection of different judiciary funds, as outlined by the OCA in its Memorandum, is as follows:

a)

The Official Receipts to be used in the collections of the [Special Allowance for the Judiciary] (SAJ), [Judiciary Development Fund] (JDF), [Fiduciary Fund] (FF), [Sheriff's Trust Fund] (STF), and [General Fund] (GF) are requisitioned at the Property Division, Office of the Court Administrator, Supreme Court; the [Victim's Compensation Fund] (VCF), at the Department of Justice; the Cadastral Fees, at the Land Registration Authority; and the [Legal Research Fund] (LRF), at the U.P. Law Center;

b)

From the Official Receipts provided by the Court, separate booklets must be allocated for each fund;

c)

For every amount collected, a corresponding Official Receipt must be issued separately for each fund. The fund to which each collection pertains must be indicated in the booklet for easy identification;

d)

After issuing the corresponding Official Receipt, the transaction must be recorded in the appropriate cashbook. For this purpose, separate cashbooks for each fund must be maintained. All unremitted collections recorded in the cashbook must tally with the cash on hand held at the end of the day;

e)

If the collection for the day reaches Five Hundred Pesos (P500.00), it must be deposited immediately to the nearest authorized government deposit^[o]ry bank, the Land Bank of the Philippines (LBP). In localities where there are no LBP [branch offices], they can purchase Postal Money Orders payable to the Chief Accountant of the Office of the Court Administrator as proof of their remittance (Amended Administrative Circular No. 35-2004, Guidelines In The Allocation of Legal Fees, August 20, 2004).[12]

Repeatedly, this Court has reminded court personnel tasked with collections of court funds, such as clerks of courts and cash clerks, to deposit immediately with authorized government depositories the various funds they have collected because they are not authorized to keep funds in their custody. Failure of a public officer to remit funds upon demand by an authorized officer constitutes prima facie evidence that the public officer has put such missing funds or property to personal use.[13] To date, Roncal has not remitted the amount of P147,972.60 which she was directed to deposit.

The report of the audit team showed that Roncal committed irregularities such as failure to issue official receipts, using the same receipt number in two transactions, failure to deposit collections in faithful compliance with the regulations, failure to update cashbook, failure to regularly submit monthly reports, and irregular and unauthorized withdrawals. On top of it all, she incurred shortages in her collections amounting to P147,972.60.

Roncal was given every opportunity to explain her side but she chose not to. She was directed to file her comment but she never complied. Such conduct could only be indicative of guilt.

We therefore agree with the investigating judge and the OCA that Roncal is guilty of gross dishonesty, grave misconduct and acts prejudicial to the best interest of the service.

Failure of the Clerk of Court to remit the court funds collected to the Municipal Treasurer constitutes gross neglect of duty, dishonesty and grave misconduct prejudicial to the best interest of the service. Under Rule IV, Section 52-A[14] of the Civil Service Uniform Rules on Administrative Cases in the Civil Service, these are grave offenses punishable by dismissal even if committed for the first time.[15]

WHEREFORE, respondent Evelyn Y. Roncal is hereby DISMISSED from service with forfeiture of retirement and other benefits except accrued leave credits, if any, and with prejudice to re-employment in any government office or instrumentality, including government-owned and controlled corporations. She is hereby ordered to restitute the amount of P147,972.60 representing her shortages in the following: General Fund - P4,478.00; SAJ - P11,465.00; JDF - P28,029.60; and Fiduciary Fund - P104,000.00. The Employees Leave Division, Office of Administrative Services, Office of the Court Administrator is also directed to compute the balance of respondent's earned leave credits and forward the same to the Finance Division, Fiscal Management Office, Office of the Court Administrator which shall compute its monetary value. The amount as well as the other benefits she may be entitled to shall be applied as restitution for the shortages.

SO ORDERED.

Quisumbing, Acting C.J., Ynares-Santiago, Carpio, Austria-Martinez, Corona, Carpio Morales, Tinga, Chico-Nazario, Nachura, Leonardo-De Castro, Brion, and Peralta, JJ., concur.

Puno, C.J., on official leave.

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

[1] Rollo, p. 7.

[2] Id. at 7-18.

[3] Id. at 368-369.

[4] Id. at 178.

[5] Id. at 369-370.

[6] Id. at 52-54.

[7] Id. at 52-53.

[8] Id. at 54.

[9] Id. at 291-299.

[10] Id. at 368-375.

[11] Id. at 374-375.

[12] Id. at 373.

[13] Vilar v. Angeles, A.M. No. P-06-2276, February 5, 2007, 514 SCRA 147, 155.

[14] Section 52. Classification of Offenses. -Administrative offenses with corresponding penalties are classified into grave, less grave or light, depending on their gravity or depravity and effects on the government service.

A. The following are grave offenses with their corresponding penalties:

- Dishonesty

1[st] offense - Dismissal

- Gross Neglect of Duty

1[st] offense - Dismissal

- Grave Misconduct

1[st] offense - Dismissal

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[15] Report on the Status of the Financial Audit Conducted in the Regional Trial Court, Tarlac City, A.M. No. P-06-2124, December 19, 2006, 511 SCRA 191, 198-199.

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