

EN BANC

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

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

RESOLUTION

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:

1. 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.
2. 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.
3. 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.

4. 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]