

EN BANC

[A.M. No. P-20-4071, September 15, 2020]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
ABBA MARIE B. DEL ROSARIO, COURT INTERPRETER I; ATTY.
MARIA PAZ V. ZALSOS-UYCHIAT, FORMER CLERK OF COURT VI;
AND ATTY. AISA B. MUSA-BARRAT, INCUMBENT CLERK OF
COURT VI, ALL OF THE REGIONAL TRIAL COURT, TUBOD, LANA
O DEL NORTE, RESPONDENTS.**

DECISION

PER CURIAM:

This is an administrative matter stemming from an audit conducted by the Office of the Court Administrator (OCA) on the books of accounts of the Regional Trial Court (RTC) of Tubod, Lanao del Norte, in view of the resignation on January 31, 2017 of Atty. Maria Paz Teresa V. Zalsos-Uychiat (Atty. Zalsos-Uychiat) as Clerk of Court.

The objectives of the financial review were: (1) to determine the accuracy and regularity of the cash transactions of the said court; (2) to ascertain whether all the judiciary fund collections have been deposited in full within the prescribed period; (3) to examine whether the filing fees collected were in accordance with Rule 141 of the Rules of Court; and (4) to aid the Clerk of Court of the said court on the proper bookkeeping and accounting of judiciary funds.

The audit team of OCA (Financial Audit Team) reported that the following court employees acted as accountable officers with the corresponding accountability period:

ACCOUNTABLE OFFICER	POSITION	ACCOUNTABILITY PERIOD
Atty. Ivy F. Damayo	Former Clerk of Court VI	01/01/04-10/07/08
Ms. Abba Marie B. Del Rosario	Former OIC/Court Interpreter I	10/08/08-01/27/09
Atty. Maria Paz Teresa V. Zalsos-Uychiat	Former Clerk of Court VI	09/01/10-01/22/17
Ms. Florence O. Perocho	OIC/Court Legal Researcher II	01/28/09-08/31/10 01/23/17-11/30/17
Atty. Aisa B. Musa-Barrat	Incumbent Clerk of Court VI	12/01/17-09/30/18

In its Report^[1] dated June 18, 2020, the Financial Audit Team found numerous irregularities in the management of judiciary funds, as well as missing or unaccounted amounts from the court *a quo's* bank accounts, to wit:

1. The cash count on October 8, 2018, under the accountability of Atty. Aisa B. Musa-Barrat (Atty. Musa-Barrat), yielded a cash shortage of PI 64,520.00. This represents unremitted collections for the Judiciary Development Fund (JDF), Special Allowance for Judiciary Fund (SAJF), Mediation Fund (MF), Fiduciary Fund (FF), Legal Research Fund (LRF) and Land Registration Authority (LRA).
2. All official receipts (ORs) requisitioned from the Property Division of the Office of Administrative Services (OAS), OCA, were duly accounted for except for three booklets with serial numbers 86677451 -86677500 and 6538201-6538300 which were not presented for examination. As of September 30, 2018, 310 out of 437 booklets had been utilized, with 118 booklets unused.
3. An examination of the Undertakings of Cash Bond Deposit, Release Orders from Detention and original ORs show discrepancies in the data shown in the ORs. The Financial Audit Team found that in some instances when a cash bond was posted, the court only issued an Undertaking of Cash Bond Deposit in lieu of the corresponding OR. In other cases, the OR numbers were falsified while the receipts were tampered. These irregularities resulted in a total amount of P2,342,500.00 in unremitted and un-receipted cash bond collections. These irregularities occurred between 2014 and January 2017 during the incumbency of Atty. Zalsos-Uychiat as Clerk of Court. However, Ms. Del Rosario admitted to tampering and falsifying some of these receipts.

In view of this discrepancy, the following amounts were restituted by the respective court employees:

Accountable Officer	Amount Restituted	Date of Restitution
Ms. Abba Marie B. Del Rosario	P 200,000.00	12/07/18
	500,000.00	12/13/18
	100,000.00	01/11/19
	950,000.00	01/23/19
	155,000.00	02/20/19
	51,500.00	04/23/19
Atty. Aisa B. Musa-Barrat	100,000.00	12/13/18
	190,000.00	01/09/19
TOTAL	P2,246,500.00	

4. With regard to the Sheriffs Trust Fund (STF), the Financial Audit Team found that a total amount of P6,000.00 was withdrawn by Atty. Zalsos-Uychiat on April 15, 2016 without matching collection. No supporting document for said STF withdrawals was attached to

the file copies of the court's monthly financial reports.

5. As to the JDF Collections, Atty. Zalsos-Uychiat failed to remit a total amount of PI 1,849.00 covering the period of January 1 to 20, 2017.

On the other hand, Atty. Musa-Barrat under-remitted the amount of PI,443.80. Nevertheless, she restituted the amount of PI,475.80 on January 9, 2019 and January 29, 2020. The Financial Audit Team observed that Atty. Musa-Barrat incurred delay in the remittance of the JDF collections.

6. With regard to SAJF collections, Atty. Zalsos-Uychiat failed to remit the amounts covering the period of January 1 to 20, 2017, or a total of P14,296.00.

Ms. Perocho had an unremitted amount of P91.00 but was able to retribute the same.

Atty. Musa-Barrat failed to remit on time the amount of PI,862.60. She restituted PI,662.60 on January 9, 2019 and P200.00 on February 14, 2020.

7. For General Fund - New (GF-New), Atty. Zalsos-Uychiat failed to remit the total amount of PI 9,832.00.
8. Atty. Zalsos-Uychiat has an outstanding balance of P500.00 for unremitted MF collections.

Atty. Musa-Barrat failed to remit the amount of PI,500.00 but was able to retribute the same on January 10, 2019.

9. An examination of the collections for the LRF and the LRA revealed shortages of P3,282.41 and P3,790.00, respectively. Ms. Perocho restituted P790.00 to the LRA on January 31, 2020. On the other hand, Atty. Musa-Barrat remitted PI,000.00 on January 10, 2019.
10. In fine, the unrestituted accountabilities of Atty. Zalsos-Uychiat and Ms. Perocho are broken down as follows:

Fund	Atty. Zalsos-Uychiat	Ms. Perocho	Total
FF	PHP 672,000.60	PHP 105,000.00	PHP 777,000.00
STF	10,240.00	0.00	10,240.00
JDF	11,849.00	0.00	11,849.00
SAJF	14,296.00	0.00	14,296.00
GF-New	19,832.00	0.00	19,832.00
MF	500.00	0.00	500.00
LRF	3,282.41	0.00	3,282.41
LRA	2,000.00	0.00	2,000.00

Total | PHP 734,000.01 | PHP 105,000.00 | PHP 839,000.01 |

The Financial Audit Team found that with regard to the missing amount of P672,000.60 from the FF that was initially attributed to Atty. Zalsos-Uychiat, P648,000.00 was actually unaccounted for due to the machinations of Ms. Abba Marie B. Del Rosario (Ms. Del Rosario).

11. Further, the Financial Audit Team also made the following findings:

- a. The court incurred delay in the submission of the monthly financial reports for December 2017 to September 2018 to the Accounting Division, Financial Management Office (FMO), OCA;
- b. The court failed to maintain an official cash book for each fund for the recording of financial transactions;
- c. Fines imposed in drug cases and as penalty for the crime committed were receipted and remitted to the FF account instead of the Dangerous Drugs Board (DDB) and GF-New accounts, respectively, pursuant to OCA Circular No. 26-2018 dated 13 February 2018; and
- d. The Victim's Compensation Fund (VCF) of Five Pesos (P5.00) was not collected in civil cases filed in court, in violation of Section 20 of Amended Administrative Circular No. 35-2004.

Thereafter, an exit conference was conducted by the Financial Audit Team in order to apprise the accountable officers of its findings, as well as allow them to explain the numerous irregularities in the handling of judiciary funds that were unearthed following the extensive examination of the court *a quo's* books of accounts.

Explanation of Ms. Del Rosario

In her letter dated December 13, 2018, Ms. Del Rosario explained that she made the erasures, tampering and non-issuance of ORs due to the unavailability of court receipts for several months in 2015. She likewise admitted that she failed to issue ORs for some bonds because of her failure to replenish the funds therefor. She also asserted that she was not well acquainted with the process of issuance of receipts.

Explanation of Atty. Zalsos-Uychiat

Atty. Zalsos-Uychiat executed an Affidavit dated December 13, 2018, claiming that she had no knowledge of the irregular practices in the court *a quo* as well as her surprise that the Financial Audit Team arrived at such findings. She asserted that she delegated all fiscal matters to Ms. Del Rosario, believing in good faith that the latter was performing such functions properly. As proof of her innocence, Atty. Zalsos-Uychiat provided screenshots of Ms. Del Rosario's text messages confessing to the irregularities that were discovered by the Financial Audit Team.

Explanation of Atty. Musa-Barrat

Atty. Musa-Barrat explained that because she was new to her job, she was not able

to submit the monthly reports on time. She alleged that on her first day as Clerk of Court a bond in the amount of P200,000.00 was posted by an accused, which amount she was not able to deposit because the bank closed early. She kept the said amount in her bag for safekeeping but the same was stolen when she had dinner in a fastfood restaurant in Iligan City. She was unable to retribute the said amount on time because it took months before she received her initial salary. As to her other lapses, Atty. Musa-Barrat acknowledged the same and sought the Court's forgiveness.

On July 1, 2020, the OCA issued a Memorandum^[2] adopting the findings of the Financial Audit Team and recommending the following disciplinary actions to be taken:

1. [T]his report be **DOCKETED** as a regular administrative matter against the following personnel:
 - a. **Ms. ABBA MARIE B. DEL ROSARIO**, Court Interpreter I, RTC, Tubod, Lanao del Norte, for receiving collections without issuing official receipts (ORs) as an acknowledgment of payments, tampering of the triplicate and duplicate copies of ORs, using one **(1)** OR for **two (2)** different transactions, falsifying of data collections in the Undertaking of Cash Bond Deposits, lapping of collections and remittances, and non-remittance and non-reporting of collections;
 - b. **Atty. MARIA PAZ TERESA V. ZALSOS-UYCHIAT**, former Clerk of Court VI, RTC, Tubod, Lanao del Norte, for failure to exercise reasonable diligence, prudence and due care in the performance of her duties which resulted to the shortages in the judiciary fund; and
 - c. **Atty. AISA B. MUSA-BARRAT**, incumbent Clerk of Court VI, RTC, Tubod, Lanao del Norte, for failure to remit the court collections and submit the monthly financial reports on time, record the financial transactions in the respective book of accounts, exercise prudence in the handling of court's ORs and to take necessary and reasonable measure that could have prevented the loss and misuse of court receipts and the occurrence of unremitted collections.

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5. **Ms. ABBA MARIE B. DEL ROSARIO**, Court Interpreter I, RTC, Tubod, Lanao del Norte, be **METED** the penalty of dismissal from the service with forfeiture of her retirement benefits considering that the infractions committed involve dishonesty, grave misconduct and gross neglect of duty;
6. **Atty. MARIA PAZ TERESA V. ZALSOS-UYCHIAT**, former Clerk of Court VI, RTC, Tubod, Lanao del Norte, be **FINED** in the amount of **Thirty Thousand Pesos (PHP 30,000.00)**, considering that the infractions committed constitute simple neglect of duty;
7. **Atty. AISA B. MUSA-BARRAT**, incumbent Clerk of Court VI, RTC, Tubod, Lanao del Norte, be **METED** the penalty of suspension