



REPUBLIC OF THE PHILIPPINES
SUPREME COURT
Cagayan de Oro City
SECOND DIVISION

NOTICE

Sirs/Mesdames:

*Please take notice that the Court, Second Division, issued a Resolution dated **March 6, 2023** which reads as follows:*

“G.R. No. 260087 (Aurora Zuñiga y Tioxon, Petitioner v. People of the Philippines, Respondent). — This Court resolves a Petition for Review on *Certiorari*¹ seeking to reverse and set aside the Decision² and Resolution³ of the Sandiganbayan, which denied the appeal filed by petitioner Aurora Tioxon Zuñiga’s (*Zuñiga*) from the Decision⁴ of the Regional Trial Court (RTC) finding her guilty beyond reasonable doubt of malversation of public funds under Article 217 of the Revised Penal Code,⁵ as amended by Republic Act No. 10951.⁶

The Antecedents

The factual antecedents as culled from the Sandiganbayan Decision are as follows:

This case stems from an administrative matter relative to fund shortages in the books of account of the Municipal Trial Court (MTC) of Virac, Catanduanes, discovered by State Auditor Madeleine S. Rivera of the Commission on Audit (COA) for the period from August 21, 2003 to June 19, 2007 in the amount of [PHP] 294,797.75.

Prompted by the foregoing, the Fiscal Monitoring Division (FMD) of the Office of the Court Administrator (OCA) conducted its own financial review covering the period from March 3, 1985 to March 31, 2008. The FMD financial review found that accused-appellant Zuñiga incurred fund

¹ *Rollo*, pp. 13–38.

² *Id.* at 45–66. The May 19, 2021 Decision in Criminal Case No. SB-19-A/R-0019 was penned by Associate Justice Bernelito R. Fernandez, and concurred in by Presiding Justice Amparo M. Cabotaje-Tang and Associate Justice Ronald B. Moreno of the Third Division, Sandiganbayan, Quezon City.

³ *Id.* at 71–74. The April 7, 2022 Resolution in Criminal Case No. SB-19-A/R-0019 was penned by Associate Justice Bernelito R. Fernandez, and concurred in by Presiding Justice Amparo M. Cabotaje-Tang and Associate Justice Ronald B. Moreno of the Third Division, Sandiganbayan, Quezon City.

⁴ *Id.* at 112–122. The Decision dated September 27, 2019 in Criminal Case No. 6260 was penned by Presiding Judge Genie G. Gapas-Agbada of Branch 42, Regional Trial Court, Virac, Catanduanes.

⁵ Act No. 3815 (1930).

⁶ An Act Adjusting the Amount or the Value of Property and Damage on Which a Penalty is Based, and the Fines Imposed Under the Revised Penal Code, Amending for the Purpose Act No. 3815, otherwise known as “The Revised Penal Code”, As Amended (2017).

shortages in the amount of [PHP] 278,811.85 and [PHP] 134,050.00 for unauthorized withdrawals from the Fiduciary Fund (FF) due to the lack or insufficient documentations, or a total fund shortage of [PHP] 412,861.85. Despite several demands, accused-appellant Zuñiga failed to either reconstitute the said fund shortages or present adequate documents relative to her non-accountability. Hence, the OCA eventually recommended the dismissal of accused-appellant Zuñiga and the filing of the appropriate criminal charges against her with the Supreme Court.

Agreeing with the OCA recommendations, the Supreme Court in its Decision dated November 18, 2014, entitled Office of the Court Administrator vs. Mrs. Aurora T. Zuñiga, et al., found accused-appellant Zuñiga guilty of dishonesty and imposed on her the penalty of dismissal from service with forfeiture of her retirement benefits, except accrued leave benefits, with prejudice to re-employment in any government agency, including government-owned or controlled corporations. The Supreme Court also directed the Legal Office-OCA to file the appropriate criminal charges against accuse appellant Zuñiga.

Consequently, the OCA, through Court Administrator Jose Midas P. Marquez, filed on January 11, 2016, a Complaint before the Office of the Ombudsman (OMB).⁷

Upon review, the Office of the Ombudsman found probable cause to charge Zuñiga with malversation and subsequently filed an Information⁸ against her. The accusatory portion of the Information reads:

That from 28 September 1988 to 31 March 2008, or sometime prior or subsequent thereto, in Virac, Catanduanes, Philippines, and within the jurisdiction of this Honorable Court, **AURORA ZUÑIGA y TIOXON**, a public officer, being the Clerk of Court of the Municipal Trial Court, Virac, Catanduanes and is such is accountable for public funds received and/or entrusted to her by reason of her office, did then and there, willfully, unlawfully and feloniously appropriate, embezzle and convert to her personal use, or through consent, abandonment or negligence permit others to take, public funds in her custody or charge in the total amount of **FOUR HUNDRED TWELVE THOUSAND EIGHT HUNDRED SIXTY-ONE PESOS AND EIGHTY-FIVE CENTAVOS** (P412,861.85), representing the shortages in her accounts pertaining to the Judiciary Development Fund, Special Allowance for the Judiciary Fund and Fiduciary Fund for the said period by failing to account for and/or reconstitute despite demand by the Supreme Court, to the damage and prejudice of the government in the said amount.

CONTRARY TO LAW.⁹ (Emphasis in the original)

⁷ *Rollo*, p. 46.

⁸ *Id.* at 75-76.

⁹ *Id.*

Zuñiga was arraigned on May 25, 2017 and pleaded not guilty to the charge against her.¹⁰ Trial on the merits thereafter ensued.

The prosecution presented the following witnesses: (1) Eduardo Tesea; (2) Dennis Cantano; and (3) Allan Joseph R. Cablesuela, all employees of the Fiscal Monitoring Division, Court Management Office, Office of the Court Administrator, Supreme Court.¹¹ They testified on the results of the separate audits conducted by the Commission on Audit¹² and the Office of the Court Administrator¹³ on the books of account of the Municipal Trial Court (*MTC*) in Virac, Catanduanes which found that there was a shortage in the funds for which Zuñiga was accountable in the total amount of PHP 412,861.85.¹⁴ The results of the separate audit led to Zuñiga's suspension from service and eventual dismissal.¹⁵ Finally, they testified that Zuñiga failed to produce the missing funds despite several demands made by the Office of the Court Administrator.¹⁶

On the other hand, Zuñiga admitted that she was appointed as clerk of court in the MTC in Virac, Catanduanes, but it was only in 2007 that she learned that clerks of court have supervision over the collection of funds.¹⁷ She claimed that she was not appointed as a collecting officer for the trial court from August 25, 1988 to March 2008 and thus cannot be considered as an accountable officer during that period.¹⁸ She explained that from 1988 to July 2007, it was Minda Cervantes who acted as the collecting officer for legal fees, and was replaced by Cheryl Gonzales in July 2007.¹⁹ Zuñiga averred that during the period when Cheryl Gonzales was the collecting officer for the trial court, she was forced to sign as collecting officer upon instructions from Judge Lorna S. Ubalde, but the collections never went through her.²⁰

Zuñiga likewise asserted that the audit conducted by the Office of the Court Administrator was erroneous considering that: (1) the audit conducted by the Supreme Court (*SC*) found that her shortage was much greater as compared to the results of the audit conducted by the Commission on Audit;²¹ (2) the *SC* audit held her responsible for fund shortages from September 9, 1998 to November 1995 although she was not the collecting officer for that period;²² (3) the results of the *SC* audit contradicted the official receipts and

¹⁰ *Id.* at 113.

¹¹ *Id.*

¹² *Id.* at 114.

¹³ *Id.* at 114–115.

¹⁴ *Id.* at 115.

¹⁵ *Id.*

¹⁶ *Id.*

¹⁷ *Id.* at 116.

¹⁸ *Id.*

¹⁹ *Id.*

²⁰ *Id.* at 117.

²¹ *Id.*

²² *Id.*

monthly reports from 2007 to 2008;²³ and (4) her supposed deficiency only amounted to PHP 46,000.00 and the only reason for it was because she could no longer locate the documents necessary to explain the shortage.²⁴

On September 27, 2019, the RTC rendered its Decision finding Zuñiga guilty beyond reasonable doubt of the crime of malversation of public funds. The dispositive portion of the Decision reads:

WHEREFORE, accused Aurora T. Zuñiga y Tioxon, is hereby found **GUILTY** beyond reasonable doubt of the crime of **MALVERSATION OF PUBLIC FUNDS**, defined and penalized under the first paragraph, subparagraph 4, Article 217, Revised Penal Code as amended by R.A. No. 10951, is sentenced to suffer the indeterminate prison term ranging from Four (4) years, Nine (9) months and Eleven (11) days of *prision correccional* as minimum, to Seven (7) Years, Four (4) Months and One (1) day of *prision mayor*, as maximum. Further, accused Aurora T. Zuñiga y Tioxon is hereby sentenced to pay a fine of **[PHP] 412,861.85** with legal interest of six percent (6%) per annum reckoned from the finality of this Decision until full payment is made. She shall also suffer the penalty of Rollo, perpetual special disqualification from holding any public office.

SO ORDERED.²⁵ (Emphasis in the original)

Zuñiga appealed²⁶ the RTC Decision before the Sandiganbayan. After trial on the merits, the anti-graft court denied Zuñiga's appeal in the assailed Decision,²⁷ the dispositive portion of which reads:

WHEREFORE, the appeal is hereby **DENIED**.

The assailed Decision dated December 27, 2019 of Branch 42, Regional Trial Court (RTC) of Virac, Catanduanes, Fifth Judicial Region, in Criminal Case No. 6260, finding accused-appellant Aurora Tioxon Zuñiga guilty beyond reasonable doubt of the crime of malversation of public funds defined in Article 217 of the Revised Penal Code, as amended is hereby **AFFIRMED** with the following **modifications**:

1. Accused-appellant Zuñiga shall suffer the indeterminate penalty of Six (6) Years of *prision correccional* medium and maximum, as **minimum**, to Seven (7) Years and Four (4) months of *prision mayor* as **maximum**. She shall likewise suffer the perpetual special disqualification;

2. Accused-appellant Zuñiga shall pay a fine in the amount of the funds malversed or Four Hundred Twelve Thousand Eight Hundred Sixty[-]One Pesos and Eighty-Five Centavos (P412,861.85); and,

²³ *Id.*

²⁴ *Id.*

²⁵ *Id.* at 122.

²⁶ *Id.* at 125.

²⁷ *Id.* at 45-66.

3. Accused-appellant Zuñiga shall further pay the Supreme Court of the Philippines the amount of Four Hundred Twelve Thousand Eight Hundred Sixty[-]One Pesos and Eighty-Five Centavos (P412,861.85), plus interest of 6% *per annum*, to be reckoned from the date of finality of this Decision until full payment, by way of her civil liability.

SO ORDERED.²⁸ (Emphasis in the original)

In its Decision, the Sandiganbayan affirmed the RTC's ruling that all the elements of the crime of malversation have been sufficiently proven by the prosecution.²⁹ The anti-graft court however considered Zuñiga's voluntary surrender to the authorities as a mitigating circumstance and consequently lowered the penalty to be imposed against her.³⁰ It also ordered Zuñiga to return the amount that she malversed to the SC.³¹

Zuñiga moved for reconsideration³² of the Sandiganbayan's Decision. However, the Sandiganbayan denied Zuñiga's Motion in the assailed Resolution,³³ the dispositive portion of which reads:

WHEREFORE, in view of the foregoing, the Motion for Reconsideration dated June 17, 2021 of accused-movant Zuñiga is hereby **DENIED** for lack of merit.

SO ORDERED.³⁴ (Emphasis in the original)

On May 27, 2022, Zuñiga, through the Public Attorney's Office, filed a Petition for Review on *Certiorari*³⁵ seeking the reversal and setting aside of the Decision and Resolution of the Sandiganbayan.

In her Petition, Zuñiga claims that the Sandiganbayan gravely erred when it affirmed her conviction for the crime of malversation considering that not all of the elements of the crime were proven beyond reasonable doubt since: (1) she was not accountable for the allegedly missing funds of the trial court; and (2) there was no direct or circumstantial evidence to prove that she appropriated, took, misappropriated or consented, or through abandonment or negligence, permitted another person to take the allegedly missing funds of the trial court.³⁶

²⁸ *Id.* at 64-55.

²⁹ *Id.* at 56-62.

³⁰ *Id.* at 62-63.

³¹ *Id.* at 64.

³² *Id.* at 126-130.

³³ *Id.* at 71-74.

³⁴ *Id.* at 73.

³⁵ *Id.* at 30-38.

³⁶ *Id.* at 30 & 32-33.

On July 11, 2022, this Court issued a Resolution³⁷ of even date which directed respondent to file Comment on the Petition.

On October 27, 2022, the People of the Philippines, through the Office of the Special Prosecutor, Office of the Ombudsman, filed a Comment³⁸ on Zuñiga's Petition.

In the Comment, the Office of the Special Prosecutor prayed for the denial of the Petition considering that: (1) the Petition is a mere rehash of arguments already passed upon and found to be unmeritorious by the Sandiganbayan; (2) Zuñiga is an accountable officer and had control and custody of the MTC's funds; (3) the difference between the audit conducted by the SC and the Commission on Audit had already been adequately explained by the prosecution; (4) the audit conducted by this Court was complete, thorough and reliable; and (5) Zuñiga failed to rebut the presumption of malversation.³⁹

Issue

Whether Aurora Zuñiga y Tioxon is guilty beyond reasonable doubt of the crime of malversation.

This Court's Ruling

The Petition is denied for lack of merit.

The crime of malversation of public funds is defined and punished under Article 217 of the Revised Penal Code, as amended by Republic Act No. 10951, to wit:

Article 217. *Malversation of public funds or property.*- *Presumption of malversation.* - Any public officer who, by reason of the duties of his office, is accountable for public funds or property, shall appropriate the same or shall take or misappropriate or shall consent, through abandonment or negligence, shall permit any other person to take such public funds, or property, wholly or partially, or shall otherwise be guilty of the misappropriation or malversation of such funds or property, shall suffer:

1. The penalty of *prision correccional* in its medium and maximum periods, if the amount involved in the misappropriation or malversation does not exceed Forty thousand pesos (P40,000).

³⁷ *Id.* at 143.

³⁸ *Id.* at 158-182.

³⁹ *Id.* at 168-169.

2. The penalty of *prision mayor* in its minimum and medium periods, if the amount involved is more than Forty thousand pesos (P40,000) but does not exceed One million two hundred thousand pesos (P1,200,000).
3. The penalty of *prision mayor* in its maximum period to reclusion temporal in its minimum period, if the amount involved is more than One million two hundred thousand pesos (P1,200,000) but does not exceed Two million four hundred thousand pesos (P2,400,000).
4. The penalty of *reclusion temporal*, in its medium and maximum periods, if the amount involved is more than Two million four hundred thousand pesos (P2,400,000) but does not exceed Four million four hundred thousand pesos (P4,400,000).
5. The penalty of *reclusion temporal* in its maximum period, if the amount involved is more than Four million four hundred thousand pesos (P4,400,000) but does not exceed Eight million eight hundred thousand pesos (P8,800,000). If the amount exceeds the latter, the penalty shall be *reclusion perpetua*.

In all cases, persons guilty of malversation shall also suffer the penalty of perpetual special disqualification and a fine equal to the amount of the funds malversed or equal to the total value of the property embezzled.

The failure of a public officer to have duly forthcoming any public funds or property with which he is chargeable, upon demand by any duly authorized officer, shall be *prima facie* evidence that he has put such missing funds or property to personal use.

Thus, to convict an accused of the crime of malversation, the prosecution must prove the following elements beyond reasonable doubt: (1) that the offender is a public officer; (2) that the offender had custody or control of funds or property by reason of the duties of his/her office; (3) that those funds or property were public funds or property for which the offender was accountable; and (4) that the offender appropriated, took, misappropriated or consented or, through abandonment or negligence, permitted another person to take them.⁴⁰

In addition, this Court has consistently held that in the crime of malversation, all that is necessary for conviction is proof that the accountable officer had received the public funds and that such officer failed to account for the said funds upon demand without offering a justifiable explanation for the shortage.⁴¹ Direct evidence of personal misappropriation by the accused is hardly necessary as long as the accused cannot explain satisfactorily the shortage in his accounts.⁴²

⁴⁰ *Venezuela v. People*, 826 Phil. 11, 25 (2018) [Per J. Reyes, Jr., Second Division], citing *Major Cantos v. People*, 713 Phil. 344, 353-354 (2013) [Per J. Villarama, Jr., First Division].

⁴¹ *Corpuz v. People*, G.R. No. 241383, June 8, 2020 [Per J. Reyes, Jr., First Division] at 7. This pinpoint citation refers to a copy of the Decision uploaded to the Supreme Court website.

⁴² *Davallos, Sr. v. People*, 522 Phil. 63, 71 (2006) [Per J. Garcia, Second Division].

In the case at bar, no error was committed by the Sandiganbayan as the prosecution was able to duly establish all the foregoing elements.

First, it is beyond cavil that Zuñiga is a public officer considering that she herself admitted during trial that she was appointed as Clerk of Court in the MTC in Virac, Catanduanes in 1988.⁴³

Second, the prosecution was able to establish that Zuñiga had custody and control of funds that she received and is thus an accountable officer. Verily, in the determination of who is an accountable officer, it is the nature of the duties which he/she performs—and not the nomenclature or the relative importance of the position held—which is the controlling factor.⁴⁴ In *Office of the Court Administrator v. Salunoy*,⁴⁵ We held that clerks of court are designated custodians of the court's funds, revenues, and properties, to wit:

Clerks of Court perform a delicate function as designated custodians of the court's funds, revenues, records, properties, and premises. As such, they are generally regarded as treasurer, accountant, guard, and physical plant manager thereof. It is the duty of the Clerks of Court to faithfully perform their duties and responsibilities. They are the chief administrative officers of their respective courts. It is also their duty to ensure that the proper procedures are followed in the collection of cash bonds. Clerks of Court are officers of the law who perform vital functions in the prompt and sound administration of justice. Thus, an unwarranted failure to [fulfill] these responsibilities deserve administrative sanctions and not even the full payment of the collection shortages will exempt the accountable officer from liability. (Emphasis supplied)

Likewise, the Manual for Clerks of Courts provides that as a Clerk of Court, Zuñiga had general supervision over all personnel in the court where she is assigned, and acted as its cashier and disbursement officer with the responsibility to: (1) collect and receive, by herself or through a duly appointed cashier, all monies in payment of legal fees; (2) receive, by herself or through a duly appointed cashier, deposits, fines and dues; (3) control the disbursement of funds appropriated by the provincial and city governments as aid to the court; and (4) disburse funds quarterly allocated by the this Court to the branches upon direction and approval by the Executive Judge.⁴⁶

Third, the funds and properties that Zuñiga was made accountable by reason of her duties as clerk of court were public in nature, considering that the same are funds and properties of the court.

⁴³ Rollo, p. 78.

⁴⁴ *Arriola v. Sandiganbayan*, 526 Phil. 822, 832–833 (2006) [Per J. Ynares-Santiago, First Division], citing *Qurijero v. People*, 445 Phil. 502, 511 (2003) [Per J. Mendoza, Second Division].

⁴⁵ A.M. No. P-07-2354, February 4, 2020 [Per Curiam, En Banc] at 9. This pinpoint citation refers to a copy of the Decision uploaded to the Supreme Court website.

⁴⁶ MANUAL FOR CLERKS OF COURTS, Chapter VII, Sections A & B, pp. 121–124 (1991).

Zuñiga claims that the Sandiganbayan erred when it held that the prosecution was able to prove the existence of the second and third element beyond reasonable doubt considering that it: (1) relied on administrative cases to hold that as a clerk of court, she is primarily responsible for all the funds and revenues of her court considering the difference in the quantum of evidence required in criminal cases and administrative cases;⁴⁷ (2) failed to note that her duties as clerk of court is separate from the designated collecting officer of the MTC;⁴⁸ and (3) failed to consider that the funds property and funds of the municipal trial court were never under her sole control.⁴⁹ The foregoing contentions are without merit.

The second and third element of malversation only provides that the offender should have custody or control of funds or property by reason of the duties of his/her office and such funds or property are public in nature for which the offender is accountable. Verily, the prosecution had sufficiently proven that as clerk of court, it is within Zuñiga's job description to at times have custody and control over properties of the trial court and thus can be held accountable for the same. Thus, no error can be imputed against the Sandiganbayan when it held that "by reason of the duties of her office, Zuñiga had custody and control of public funds received by her, hence, an accountable officer."⁵⁰ Likewise, no error was committed by the Sandiganbayan when it relied in our holding in *Office of the Court Administrator v. Canque*⁵¹ and *Office of the Court Administrator v. Fonatanilla*⁵² as basis to say that clerks of court are custodians of the court's properties and are thus liable to properties entrusted to them.

Fourth, the prosecution was likewise able to prove that Zuñiga appropriated or misappropriated funds under her possession and control. As correctly held by the Sandiganbayan,⁵³ evidence of shortage is necessary before there could be any taking, appropriation, conversion, or loss of public funds that would amount to malversation.⁵⁴ Thus, an accountable officer may be convicted for malversation even in the absence of direct proof of misappropriation so long as he/she cannot explain the shortage in his/her account.⁵⁵ Here, the fact of shortage in the funds under the custody and control of Zuñiga was shown by the results of the separate audits conducted by the Commission on Audit and the Office of the Court Administrator.⁵⁶ When directed to explain the shortages, no sufficient explanation was given

⁴⁷ *Rollo*, pp. 26–28.

⁴⁸ *Id.* at 30.

⁴⁹ *Id.* at 30–31.

⁵⁰ *Id.* at 56.

⁵¹ 606 Phil. 209 (2009) [*Per Curiam, En Banc*].

⁵² 695 Phil. 142 (2012) [*Per Curiam, En Banc*].

⁵³ *Rollo*, pp. 57–58.

⁵⁴ *Rueda, Jr. v. Sandiganbayan*, 400 Phil. 142, 157 (2000) [*Per J. Pardo, En Banc*].

⁵⁵ *Legrama v. Sandiganbayan*, 687 Phil. 253, 261 (2012) [*Per J. Peralta, Third Division*].

⁵⁶ *Rollo*, pp. 115–116.

by Zuñiga.⁵⁷ The foregoing alone is already sufficient to convict Zuñiga of malversation.

Zuñiga claims that the prosecution was unable to prove the existence of the fourth element to the point of mortal certainty. She argues that the rebuttable presumption of malversation should not even be considered since the audit conducted by the Office of Court Administrator is irregular, incomplete, and unreliable. As proof, Zuñiga points that per the audit conducted by the Commission on Audit, her shortage was only at PHP 294,797.75. However in the subsequent audit conducted by the Office of the Court Administrator, her shortage increased to PHP 412,861.85.⁵⁸ She also argues that she should not be held liable for shortage of funds that she is not the designated collecting officer of, as she has no control or custody of the same.⁵⁹ Finally, Zuñiga casts aspersions on the method used by the audit team to determine whether amounts collected by personnel from the MTC were duly reported or not.⁶⁰

We are not convinced.

As correctly found by the trial court,⁶¹ the disparity in the results of the audit conducted by the Commission on Audit and the Office of the Court Administrator is to be expected considering that there is a difference between: (1) audit periods, as the Commission on Audit examination only covered the period between August 21, 2003 to June 19, 2007, while the Office of the Court Administrator audit covered the period between March 3, 1985 to March 31, 2008, a fact Zuñiga admitted during pre-trial of her case at the trial court;⁶² and (2) audit scope, as the Commission on Audit only audited the MTC's fiduciary fund while the Office of the Court Administrator audit was more comprehensive and thorough as it covered all of the MTC's funds.⁶³ Thus, any difference between the results of the Commission on Audit and the Office of the Court Administrator examinations do not cast any doubt as to the fact that there was a shortage with respect to the funds under Zuñiga's custody and control.

As to Zuñiga's claim that she was not the designated collecting officer of the missing funds, and thus have no control or custody of the same,⁶⁴ We see no reason to deviate from the trial court⁶⁵ and the Sandiganbayan's⁶⁶ reliance on the audit findings of the Commission on Audit and the Office of

⁵⁷ *Id.* at 116.

⁵⁸ *Id.* at 33-36.

⁵⁹ *Id.* at 30-32.

⁶⁰ *Id.* at 34-35.

⁶¹ *Id.* at 120.

⁶² *Id.* at 113.

⁶³ *Id.* at 114.

⁶⁴ *Id.* at 30-32.

⁶⁵ *Id.* at 120.

⁶⁶ *Id.* at 58-61.

the Court Administrator which showed that Zuñiga was the accountable officer of the missing court funds. More importantly, contrary to her claim that she never had control or custody of the missing funds, Zuñiga herself admitted she had control over the same despite having a designated collecting officer over the same and that: (1) she would sometimes collect the special allowance for the judiciary fund whenever the designated collecting officer was absent;⁶⁷ and (2) she would at times collect the bail amount and hand the same to the designated collecting officer, but on certain occasions she would pocket a portion of the same to buy food and pay for house bills.⁶⁸

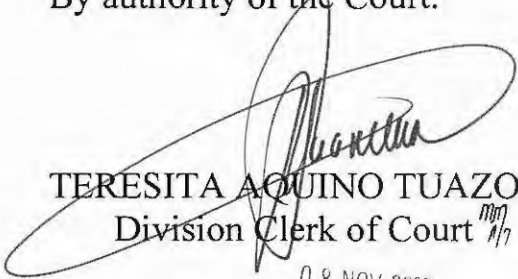
We likewise see no reason to give any credence to Zuñiga's claim of flawed accounting methodology as a possible reason for the shortage attributed to her⁶⁹ in the absence of any evidence or even cogent reason in support of the same.

FOR THESE REASONS, the Petition for Review on *Certiorari* dated May 23, 2022 is **DENIED** for lack of merit. The Decision dated May 19, 2021 and Resolution dated April 7, 2022 of the Sandiganbayan in Criminal Case No. SB-19-A/R-0019 is **AFFIRMED** *in toto*.

Petitioner Aurora Zuñiga y Tioxon is found **GUILTY** beyond reasonable doubt of the crime of malversation of public funds as defined and penalized under Article 217 of the Revised Penal Code, as amended. She is **SENTENCED** to suffer the indeterminate penalty of six years of *prision correctional*, as minimum, to seven years and four months of *prision mayor*, as maximum, perpetual special disqualification, and to **PAY** a **FINE** equal to PHP 412,861.85. She is also **ORDERED** to **PAY** this Court PHP 412,861.85, plus interest of 6% per annum from the date of finality of this Resolution until fully payment as civil liability.

SO ORDERED.”

By authority of the Court:


TERESITA AQUINO TUAZON
Division Clerk of Court ^{nm} 1/7

08 NOV 2023

⁶⁷ *Id.* at 62.

⁶⁸ *Id.*

⁶⁹ *Id.* at 34–35.

PUBLIC ATTORNEY'S OFFICE (reg)
Special & Appealed Cases Service
Department of Justice
PAO-DOJ Agencies Building
NIA Road corner East Avenue
1104 Diliman, Quezon City

OFFICE OF THE SOLICITOR GENERAL (reg)
134 Amorsolo Street
1229 Legaspi Village
Makati City

OFFICE OF THE SPECIAL PROSECUTOR (reg)
4th Floor, Ombudsman Building
Agham Road, Diliman, Quezon City

SANDIGANBAYAN (reg)
THIRD DIVISION
5/F Sandiganbayan Centennial Building
COA Compound, Commonwealth Avenue
Cor. Batasan Road, 1126 Quezon City
(Crim. Case No. SB-19-A-/R-0019)

HON. PRESIDING JUDGE (reg)
Regional Trial Court, Branch 42
Virac, Catanduanes
(Crim. Case No. 6260)

JUDGMENT DIVISION (x)
Supreme Court, Manila

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