OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. BEATRIZ E. LIZONDRA, COURT INTERPRETER II AND OFFICER-IN-CHARGE, CLERK OF COURT, MUNICIPAL TRIAL COURT IN CITIES, TABUK CITY,...

A.M. No. P-12-3101. July 01, 2015

Ponente: CARPIO, J.

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CARPIO, J.:

The Case

This administrative case stemmed from a financial audit of the books of accounts of the Municipal Trial Court in Cities of Tabuk City, Kalinga (MTCC Tabuk) conducted by the audit team from the Office of the Court Administrator (OCA). The audit covered the accountabilities of: (1) the late Clerk of Court II Nicasio B. Balinag, Jr. (Balinag) from October 1990 to May 2004, and from October 2004 to September 2008; and (2) Court Interpreter II and Officer-in-Charge, Clerk of Court Beatriz E. Lizondra (Lizondra) from June 2004 to September 2004, and from October 2008 to February 2012.

The audit was conducted after the death of Balinag to determine: (a) his financial accountabilities, if any; and (b) the regularity of the cash transactions of Lizondra.

The Facts

On 29 October 2012, the audit team submitted the following findings:

1) The cash examination disclosed a shortage of P31,630.40 due to Lizondra's failure to deposit the Judiciary Development Fund (JDF) and Special Allowances for the Judiciary Fund (SAJF) collections for January and February 2012.

When asked to explain, Lizondra merely presented the deposit slips dated 20 March 2012 showing that the court's collections amounting to P47,230.40 have already been deposited.

2) Lizondra's accountability in the Fiduciary Fund, which amounted to P2,000, was due to the double withdrawal of the accused's cash bond in Criminal Case No. 4627.

3) There was no shortage or overage in the Sheriffs Trust Fund (STF), but the STF withdrawals were not liquidated. Furthermore, Lizondra did not report STF collections or issue official receipts for every P1,000 received from party litigants upon filing of a civil case. The STF collections amounting to P56,000 were collated from the acknowledgment receipts, signed by Lizondra or Process Server Bernardo V. Delena (Delena) and attached to the records.

Upon inquiry, Lizondra explained that she immediately gives the P1,000 to Delena upon receipt from a party litigant. She thought that the P1,000 was for the process server's expenses, and she did not consider it as part of

her judiciary collections. She admitted that she did not know how to handle STF collections. Delena, on the other hand, claimed to have no knowledge of the need to liquidate the STF collections. Thus, the audit team explained it to them.

4) Lizondra failed to deposit the SAJF and JDF collections within the prescribed period causing a total of P876.24 unearned interest for the SAJF and PI, 169.86 unearned interest for the JDF, to wit:

A. For the Special Allowance for the Judiciary Fund (SAJF)

Month Collected

Amount Collected

No. of Days Delayed

Unearned Interest

June 2004

2,480.40

34

14.06

July 2004

1,069.00

53

9.44

August 2004

9,724.60

55

89.14

September 2004

1,606.40

43

11.51

October 2008

9,767.60

47

76.51

September 2010

3,166.00

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36

19.00

March 2011

3,937.60

28

18.38

May 2011

6,482.30

35

37.81

June 2011

5,828.40

19

18.46

July 2011

18,299.20

47

143.34

August 2011

6,498.00

55

59.57

September 2011

4,860.80

41

33.22

October 2011

4,246.80

53

37.51

November 2011

7,629.20

56

71.21

December 2011

4,426.00

31

22.87

January 2012

24,326.40

49

198.67

February 2012

4,668.00

20

15.56

TOTAL

119,016.70

-

876.24

B. For the Judiciary Development Fund (JDF)

Month Collected

Amount Collected

No. of Days Delayed

Unearned Interest

June 2004

8,879.60

34

50.32

July 2004

5,911.00

53

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52.21

August 2004

6,595.40

55

60.46

September 2004

8,053.60

43

57.72

October 2008

6,632.40

47

51.95

November 2008

2,178.40

17

6.17

December 2008

3,853.56

15

9.63

January 2009

4,406.00

20

14.69

February 2009

4,133.60

20

13.78

March 2009

4,544.80

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21

15.91

April 2009

3,605.80

22

13.22

May 2009

9,704.80

30

48.52

June 2009

8,053.80

24

32.22

July 2009

6,004.80

19

19.02

August 2009

4,518.80

17

12.80

September 2009

5,175.40

20

17.25

October 2009

3,739.20

26

16.20

November 2009

4,080.40

23

15.64

December 2009

10,469.40

29

50.60

January 2010

5,185.60

24

20.74

February 2010

3,292.20

31

17.01

March 2010

2,716.40

29

13.13

April 2010

3,783.20

26

16.39

June 2010

2,293.60

21

8.03

July 2010

1,471.20

31

7.60

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August 2010

1,910.00

42

13.37

September 2010

3,634.00

36

21.80

January 2011

5,700.00

23

21.85

February 2011

5,212.80

37

32.15

March 2011

4,172.40

28

19.47

April 2011

4,157.20

16

11.09

May 2011

3,967.70

35

23.14

June 2011

3,071.60

19

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9.73

July 2011

12,450.80

47

97.53

August 2011

6,552.00

55

60.06

September 2011

4,239.20

41

28.97

October 2011

2,753.20

53

24.32

November 2011

4,420.80

56

41.26

December 2011

9,234.00

31

47.71

January 2012

8,133.20

49

66.42

February 2012

2,932.00

20

9.77

TOTAL

211,823.86

-

1,169.86

When asked to explain by the audit team, Lizondra admitted her failure to deposit the collections daily because she had no money to transport the collections. She explained that a round trip fare to the authorized depository bank, Land Bank of the Phillippines-Tabuk City (LBP-Tabuk), would cost her P100 because she would need to hire a tricycle and the distance is about eight kilometers away. Otherwise, she would be out of the office for the whole day because the available trips to LBP-Tabuk are only twice a day, one in the morning and another in the afternoon.

The Recommendations of the OCA

In a Memorandum dated 29 October 2012 addressed to the Office of the Chief Justice, the OCA adopted the recommendations of the audit team, to wit:

> (1) this report be docketed as a regular administrative complaint against Ms. BEATRIZ E. LIZONDRA, Court Interpreter II and Officer-in-Charge, MTCC, Tabuk City, Kalinga, for the delayed remittances of her judiciary collections, in violation of OCA Circular No. 13-92; Circular No. 50-95; and other existing rules and regulations relevant to the handling of judiciary funds;
>
> (2) Ms. BEATRIZ E. LIZONDRA, Court Interpreter II and Officer-in-Charge, MTCC, Tabuk City, Kalinga, be FINED in the amount of Five Thousand Pesos (P5,000.00) for failure to deposit her collections on time thereby depriving the government of supposed interests earned from the said collections and be STERNLY WARNED that repetition of the same infraction shall be dealt with more severely in the future;
>
> (3) Ms. BEATRIZ E. LIZONDRA, Court Interpreter II and Officer-in-Charge, MTCC, Tabuk City, Kalinga, be DIRECTED to:
>
> a. EXPLAIN in writing why she failed to deposit her judiciary collections on time, in violation of OCA Circular No. 13-92; Circular No. 50-95; and other existing rules and regulations relevant to the handling of judiciary funds;
>
> b. RESTITUTE her computed shortage in the Fiduciary Fund (FF) amounting to Two Thousand Pesos (P2,000.00) representing the double withdrawal of the cash bond posted by accused Jerry Dangiw in Criminal Case No. 4627 and SUBMIT to the Fiscal Monitoring Division (FMD), Court Management Office (CMO), Office of the Court Administrator (OCA), a machine-validated deposit slip as proof of said restitution;
>
> c. PAY and DEPOSIT to the Judiciary Development Fund (JDF) the amount of Two Thousand Forty-Six Pesos and 10/100 (P2,046.10) representing unearned interests on delayed remittances of the following judiciary collections computed at 6% per annum, to wit:
>
> Fund
>
> Amount
>
> Judiciary Development Fund (JDF) P

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1,169.86

Special Allowance for the Judiciary Fund (SAJF)

876.24

Total Unearned Interest P

P 2,046.10

and SUBMIT to the FMD, CMO, OCA, a machine-validated deposit slip as proof of said payment;

d. SUBMIT to the FMD, CMO, OCA, the lacking documents, court order and/or acknowledgment receipt, of the following withdrawn cash bonds by the late Mr. Nicasio B. Balinag, Jr., former Clerk of Court II, MTCC, Tabuk City, Kalinga, to validate the withdrawals, to wit:

Date Withdrawn

Case No.

Payor

Amount

Lacking
Documents

10/07/96

71243

Felomina Soriano

1,000.00

Acknowledgement Receipt

07/14/97

3379

Gilbert Ambona

6,000.00

Acknowledgement Receipt

11/15/97

3463

Joel Baac

2,000.00

Acknowledgement Receipt

11/26/97

3321

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Rodolfo Soldevilla

1,000.00

Acknowledgement Receipt

01/24/01

3447

Eulogio [C]ortez, Jr.

12,000.00

Court Order

02/28/01

96-3536

Maribel Sal-ao

1,000.00

Court Order

07/13/00

22541

Norma Rica

6,000.00

Court Order

03/13/02

24142

Shirley Bangayan

6,000.00

Court Order

10/10/03

4129

Acmor Bonggawon

2,000.00

Acknowledgement Receipt

10/17/06

3937

Leonardo Linggayo

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2,000.00

Acknowledgement Receipt

02/11/08

462-07

Lambert Gallema

10,000.00

Court Order

TOTAL

49,000.00

e. CONTINUOUSLY monitor and update the financial transactions of the court and ensure that all her judiciary collections are deposited intact and within the reglementary period prescribed by the Circulars issued by the Honorable Court; and

f. STRICTLY ADHERE to the provisions of Sec. 10, Amended Administrative Circular No. 35-2004, with regard to the proper handling of the Sheriffs Trust Fund (STF) and all Circulars issued by the Honorable Court;

x x x x x x x x x

In a Resolution dated 5 December 2012, the Court resolved to re-docket the report as a regular administrative complaint against Lizondra for the delayed remittances of her judiciary collections.

The Ruling of the Court

The Court finds the report of the OCA well-taken except as to the penalty.

Being the custodians of court funds and revenues, clerks of court have always been reminded of their duty to immediately deposit the various funds received by them to the authorized government depositories.[1] Supreme Court (SC) Administrative Circular No. 3-2000 and Circular No. 13-92 mandate the clerks of court to immediately deposit their fiduciary collections upon their receipt to an authorized depository bank. SC Circular No. 50-95 further provides that "all collections from bailbonds, rental deposits, and other fiduciary collections shall be deposited within twenty-four (24) hours by the clerk of court concerned, upon receipt thereof, with the Land Bank of the Philippines." As Officer-in-Charge of the Office of the Clerk of Court, Lizondra has the same responsibilities and is expected to serve with the same efficiency as a duly-appointed Clerk of Court. However, Lizondra failed to faithfully perform the duties assigned to her. She violated circulars issued by this Court by not remitting the court's collections on time. Not having money to transport the court collections is not a valid excuse, since accountable officers are authorized to reimburse their expenses from the Court under Administrative Circular No. 35-2004, as pointed out by the OCA.

While we agree with the recommendation of the OCA that Lizondra must be held administratively liable, we find the recommended fine of P5,000 insufficient. Delay in the remittances of collections constitutes neglect of duty and deprives the court of the interest that could have been earned if the collections were deposited on time.[2] In Report on the Financial Audit on the Books of Accounts of Mr. Delfin I. Polido[3] and In Re: Delayed Remittance of Collections of Teresita Lydia R. Odtuhan,[4] respondents were ordered to pay a fine of P10,000 for their failure to immediately deposit the judiciary funds collections. In Office of the Court Administrator v. Jamora,[5] we imposed the same penalty for the same offense, taking into account that respondent held more than

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one position in court and that it was her first offense. Considering that this is also Lizondra's first administrative case and she holds the positions of Court Interpreter II and Officer-in-Charge of the Office of the Clerk of Court at the same time, we impose the same penalty.

WHEREFORE, we MODIFY the recommendation of the Office of the Court Administrator, such that respondent Beatriz E. Lizondra, Court Interpreter II and Officer-in-Charge, Clerk of Court, Municipal Trial Court in Cities of Tabuk City, Kalinga, is FINED in the amount of P10,000. She is STERNLY WARNED that a repetition of the same or a similar offense shall be dealt with more severely.

SO ORDERED.

Bersamin,[*] Del Castillo, Mendoza, and Leonen, JJ., concur.

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[*] Designated acting member per Special Order No. 2079 dated 29 June 2015.

[1] Office of the Court Administrator v. Bacani, A.M. No. P-12-3099, 15 January 2013, 688 SCRA 516; Office of the Court Administrator v. Cruz, 678 Phil. 202 (2011); Report on the Financial Audit Conducted on the Books of Accounts of the MCTC, Mondragon-San Roque, Northern Samar, 626 Phil. 425 (2010).

[2] Office of the Court Administrator v. Perez, A.M. No. P-12-3074, 17 March 2014; Office of the Court Administrator v. Jamora, A.M. No. P-08-2441, 14 November 2012, 685 SCRA 412; Office of the Court Administrator v. Cruz, 678 Phil. 202 (2011); Report on the Financial Audit Conducted on the Books of Accounts of the MCTC, Mondragon-San Roque, Northern Samar, 626 Phil. 425(2010).

[3] 518 Phil. 1 (2006).

[4] 445 Phil. 220 (2003).

[5] Office of the Court Administrator v. Jamora, A.M. No. P-08-2441, 14 November 2012, 685 SCRA 412.

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