

## SECOND DIVISION

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

**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, KALINGA, RESPONDENT.**

### RESOLUTION

**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.

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

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 PI,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          | 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               |
| <b>TOTAL</b>    | <b>119,016.70</b> | <b>-</b>            | <b>876.24/b&gt;</b> |

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 | 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  | 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  |
| 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 | 9.73  |