

EN BANC

[A.M. No. P-09-2647, July 17, 2012]

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
LUNALINDA M. PERADILLA, CLERK OF COURT II, MUNICIPAL
CIRCUIT TRIAL COURT, EL NIDO-LINAPACAN, PALAWAN,
RESPONDENT.**

D E C I S I O N DECISION**PER CURIAM:**

This administrative case arose from the financial audit conducted by an audit team of the Office of the Court Administrator (OCA) in the Municipal Circuit Trial Court (MCTC) of El Nido-Linapacan, Palawan.

In a letter dated 3 December 2008,^[1] Presiding Judge Ma. Theresa P. Mangcucang-Navarro of the MCTC of El Nido-Linapacan, Palawan, requested then Court Administrator Jose P. Perez (now Supreme Court Justice) that a financial audit be conducted on the books of account of the said court. The request was made after Judge Mangcucang-Navarro discovered that Clerk of Court Lunalinda M. Peradilla (Peradilla) had been remiss in remitting the Judiciary Development Funds and the Fiduciary Funds.

On 16 to 22 April 2009, the audit team of OCA (Financial Audit Team) conducted a financial audit of the books of accounts of the MCTC of El Nido-Linapacan, Palawan, covering the accountabilities of the following accountable officers with the corresponding accountability period:

1. Ms. Nora G. Daquer – 1 January 2000 to 31 March 2001
2. Mr. Reynaldo N. Valenzuela – 1 April 2001 to 6 February 2003
3. Ms. Lunalinda M. Peradilla – 7 February 2003 to 16 December 2008
4. Ms. Gracilia D. Abes – 17 December 2008 to 31 March 2009

The Financial Audit Team submitted the following findings:^[2]

Examination of the documents presented disclosed the following accountabilities for the different judiciary funds of the accountable officers, to wit:

<i>For the Judiciary Development Fund</i>				
Accountable Officer	Accountability Period	Total Collections	Total Remittances	Balance of Accountability
Ms. Daquer	1/1/00-3/31/01	P 27,820.10	P 27,770.10	P 50.00*
Mr. Valenzuela	4/1/01-2/6/03	23,834.90	23,831.50	3.40*
Ms. Peradilla	2/7/03-	115,050.75	52,203.20	62,847.55

	12/16/08			
Ms. Abes	12/17/08-3/31/09	7,395.33	7,395.33	0.00
TOTAL		P174,101.08	P111,200.13	P 62,900.95
<i>*Both restituted per deposit slip dated April 28, 2009 (Annex "6")</i>				

For the Special Allowance for the Judiciary Fund				
Accountable Officer	Accountability Period	Total Collections	Total Remittances	Balance of Accountability
Ms. Peradilla	11/11/03-12/16/08	P302,046.30	P 88,778.20	P 213,268.10
Ms. Abes	12/17/08-3/31/09	26,618.00	26,618.00	0.00
TOTAL		P328,664.30	P115,396.20	P 213,268.10

For the General Fund				
Accountable Officer	Accountability Period	Total Collections	Total Remittances	Balance of Accountability
Ms. Daquer	1/1/00-3/31/01	P 1,555.90	P 1,555.90	P 0.00
Mr. Valenzuela	4/1/01-2/6/03	1,569.10	1,569.10	0.00
Ms. Peradilla	2/7/03-11/10/03	716.80	703.60	13.20
TOTAL		P 3,841.80	P 3,828.60	P 13.20

For the Mediation Fund				
Accountable Officer	Accountability Period	Total Collections	Total Remittances	Balance of Accountability
Ms. Peradilla	11/1/04-12/16/08	P 18,500.00	P 0.00	P 18,500.00
Ms. Abes	12/17/08-3/31/09	P 3,000.00	3,000.00	0.00
TOTAL		P 21,500.10	P 3,000.00	P 18,500.00

For the Fiduciary Fund	
Unwithdrawn Fiduciary Fund, as of December 31, 1999	P 33,000.00
Add: Collections (January 1, 2000 to March 31, 2009)	<u>1,047,000.00</u>
Total Collections	P 1,080,000.00
Less: Withdrawals (January 1, 2000 to March 31, 2009)	<u>481,500.00</u>
Unwithdrawn Fiduciary Fund as of March 31, 2009	P 598,500.00
Less: Balance Deposited with the Municipal Treasurer's Office of El Nido, Palawan, as of	<u>289,500.00</u>

March 31, 2009

Balance of Accountability

P 309,000.00*

*It will increase by P46,000.00 if Ms. Peradilla fails to submit the court order of withdrawal and the liquidation report of the P22,000.00 which she withdrew in Election Protest No. 2007-01; and confirmation from Mr. Dieter Vogt, accused in Crim Case Nos. 933 and 810, that he actually received from Ms. Peradilla the bonds he posted in the aforesaid cases totaling P24,000.00 (P12,000.00 each per OR Nos. 15847241 and 15847242)

In summary, Clerk of Court Lunalinda M. Peradilla incurred a **total accountability of P603,628.85** for the different judiciary funds as represented hereunder:

<i>Judiciary Development Fund</i>	<i>P 62,847.55</i>
<i>Special Allowance for the Judiciary Fund</i>	<i>213,268.10</i>
<i>General Fund</i>	<i>13.20</i>
<i>Mediation Fund</i>	<i>18,500.00</i>
<i>Fiduciary Fund</i>	<i><u>309,000.00</u></i>
TOTAL	<u>P</u>
	<u>603,628.85</u>

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The Financial Audit Team found that the bulk of Peradilla's accountability was due to her non-remittance of the judiciary funds, especially the collections for Fiduciary Fund. The Financial Audit Team also uncovered a total of P235,000 representing unreceipted and unreported collections. It was also found that Peradilla intentionally made erroneous reports regarding some of the collections, thus:

Further, the team uncovered her [Peradilla] practice of erroneously reporting her collections. This practice enriched her in the amount [of] P20,187.50, as presented in the immediately following table:

Date of Collection	OR No.	Amount per OR	Amount Reported	Difference
11/13/06	3610603	P 12,625.00	P 1,262.50	P 11,362.50
11/13/06	3610577	9,250.00	925.00	8,325.00
12/11/06	3610634	600.00	100.00	500
Total		P 22,475.00	P 2,287.50	P 20,187.50

The Court Administrator adopted the findings of the Financial Audit Team in its Memorandum dated 14 May 2009.^[3] In a Resolution dated 1 July 2009, the Court docketed the report by the Financial Audit Team as an administrative complaint against Peradilla. The Court resolved:

(1) To *NOTE* the aforesaid report by the Financial Audit Team;

(2) To *DOCKET* the report as an administrative complaint against Clerk of Court Lunalinda M. Peradilla.

(3) To *DIRECT* the Clerk of Court Lunalinda M. Peradilla to:

(3.1) *EXPLAIN* in writing within ten (10) days from notice:

(3.1.1) her non-remittance of collections for the different judiciary funds;

(3.1.2) her non-issuance of official receipts and non- reporting in the Monthly Reports of Collections and Deposits of the following collections:

Date of Collections	Case No.	Payor	Amount
12/22/05	971	Juanito Nunez	Php 15,000.00
02/01/06	949	Edgar Factor	5,000.00
02/01/06	443	Edgar Factor	5,000.00
02/01/06	947	Cerelino Factor	5,000.00
02/01/06	948	Cerelino Factor	5,000.00
05/06/05	901	Rodrigo S. Bautista	Php 200,000.00
TOTAL			Php 235,000.00

(3.1.3) for refunding only Thirty Thousand (P30,000.00) Pesos, instead of the whole amount of Two Hundred Thousand (P200,000.00) Pesos to Mr. Rodrigo S. Bautista, payor/claimant in Crim. Case No. 901, despite the issuance of Court Order dated 08 May 2007 authorizing the release of the whole amount to the payor/claimant; and

(3.1.4) for erroneous reporting in the Monthly Reports of Collections and Deposits [of] the following collections:

Date of Collection	OR No.	Amount per OR	Amount Reported	Difference
11/13/06	3610603	Php 12,625.00	Php 1,262.50	Php 11,362.50
11/13/06	3610577	9,250.00	925.00	8,325.00
12/11/06	3610634	600.00	100.00	500.00
Total		Php 22,475.00	Php 2,287.50	Php 20,187.50

(3.2) to *SUBMIT* to the Fiscal Monitoring Division, Court Management Office, the Office of the Court Administrator, within thirty (30) days from notice: (1) the court order of withdrawal and the liquidation report of the Twenty Two Thousand (P22,000.00) Pesos which she withdrew in Election Protest No. 2007-01; and (2) confirmation from Mr. Dieter Vogt, accused in Criminal Case Nos. 933 and 810, that he actually received the bonds he posted in the

aforesaid cases totaling to Twenty Four Thousand (P24,000.00) Pesos [P12,000.00 each per OR Nos. 15847241 and 15847242]; otherwise, PAY the same; and

(3.3) to *RESTITUTE* the amounts of Sixty Two Thousand Eight Hundred Forty Seven (P62,847.55) Pesos and 55/100, Two Hundred Thirteen Thousand Two Hundred Sixty Eight (P213,268.10) Pesos and 10/100, Thirteen (P13.20) Pesos and 20/100, Eighteen Thousand Five Hundred (P18,500.00) Pesos and Three Hundred Nine Thousand (P309,000.00) Pesos, representing her shortages for Judiciary Development Fund, Special Allowance for the Judiciary Fund, General Fund, Mediation Fund, and Fiduciary Fund, respectively, and FURNISH the Fiscal Monitoring Division, Court Management Office, the Office of the Court Administrator, copies of machine validated deposit slips as proof of compliance;

4. to *DIRECT* Officer-in-Charge Gracilia D. Abes to *STRICTLY ENFORCE* the compliance with the circulars and issuances of the Court particularly in the handling of Judiciary Funds.^[4]

In her one-page letter dated 19 April 2010,^[5] Peradilla did not refute the findings of the Financial Audit Team. In fact, Peradilla requested that the monetary equivalent of her earned vacation and sick leave for her 16 years of service in the Judiciary be used to reconstitute the shortages she incurred. Peradilla stated in her letter:

This has reference to A.M. No. 09-5-90-MCTC (A.M. No. P-09 2647, Re: Report on the Financial Audit conducted in the MCTC of El Nido-Linapacan)

The financial audit conducted last April 2009 on my collection discloses that I have a shortage of Php 62,847.55 for Judiciary Fund; Php 213,263.00 for Special Allowance for Judiciary; Php 13.20 for General Fund; and Php 18,500.00 for Mediation Fund. For these, and with all humility, I am respectfully requesting your good Office that my earned leaves for my 16 years in the Judiciary be computed and be credited to reconstitute the above-mentioned amounts. My records from the Leave Division show that I have earned 46 vacation leave and 162 sick leave as of May 31, 2009.

Likewise, I humbly pray that if the amount equivalent to my earned leave is not sufficient to cover these shortages, may I request that my salaries withheld since March 2008 be released and be credited to said shortages.

^[6]

In another signed letter dated 8 April 2011,^[7] Peradilla again admitted misappropriating the court funds. Peradilla alleged that she only intended to "borrow" the funds but unfortunately, she failed to replace the "borrowed" funds. Peradilla explained: