

## EN BANC

**[ A.M. No. P-09-2638 (Formerly A.M. No. 09-4-68-MTC), December 07, 2010 ]**

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. JULIET C. BANAG, CLERK OF COURT AND MS. EVELYN R. GALVEZ, INTERPRETER AND FORMER OFFICER-IN-CHARGE CLERK OF COURT, BOTH OF THE MUNICIPAL TRIAL COURT, PLARIDEL, BULACAN, RESPONDENTS.**

### DECISION

#### PER CURIAM:

This administrative case arose from the audit examination submitted by an Audit Team of the Office of the Court Administrator (OCA), containing the results of its financial audit of the Municipal Trial Court (MTC) of Plaridel, Bulacan, conducted on August 27, 2008 and sometime in July 2010. The financial audit covered the accountability period from May 2008 to August 2008 and from August 1, 2008 to August 31, 2009 of Evelyn R. Galvez (Galvez), Court Interpreter and former Officer-in-Charge (OIC)-Clerk of Court, and Juliet C. Banag (Banag), Clerk of Court, both of the MTC of Plaridel, Bulacan.

The OCA Audit Team made the following recommendations in its Report dated April 8, 2009:

This Office adopts the recommendation of the team and endorses the same for approval of the Honorable Court, to wit:

1. This report be docketed as a regular administrative complaint against Juliet C. Banag, Clerk of Court and Ms. Evelyn R. Galvez, Court Interpreter and former OIC-Clerk of Court, MTC, Plaridel, Bulacan;

2. Ms. Juliet C. Banag, Clerk of Court, be DIRECTED within fifteen (15) days from receipt of notice to:

2.1 EXPLAIN in writing why she should not be administratively dealt with for committing the same infractions (except item letter "b"):

a. why she has cash on hand representing accumulated collections for the period May 2008 to August 2008 amounting to P38,628.00 for various funds and deposited only when uncovered and directed by the team on August 28, 2008;

Fund	Date	of	Amount	Date	of	No.	of
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	<b>Collections</b>		<b>Deposit</b>	<b>Months/days Delayed</b>
Fiduciary Fund (FF)	June 2008	P 2000.00	August 6-7, 2008	1 mo. & 7 days
	July 3-14, 2008	7000.00		24 days
<b>Total</b>		<b>P 9000.00</b>		

<b>Fund</b>	<b>Date of Collections</b>	<b>Amount</b>	<b>Date of Deposit</b>	<b>No. of Months/days Delayed</b>
Special Allow for Judiciary Fund (SAJF)	May 2008	P 8,063.20	August 28, 2008	2 mos. & 28 days
	June 2008	5,164.40		1 mo. & 28 days
	July 2008	6,400.40		28 days
<b>Total</b>		<b>P 19,628.00</b>		
Mediation Fund	May 2008	P 3,500.00	August 28, 2008	2 mos. & 28 days
	June 2008	3,500.00		1 mo. & 28 days
	July 2008	2,000.00		28 days
<b>Total</b>		<b>P 9,000.00</b>		
Sheriff's Trust Fund (STF)	July 14, 2008	P 1,000.00	August 28, 2008	1 mo. & 14 days
<b>Total</b>		<b>P 1,000.00</b>		

a-1. the shortages found on the following funds which must be restituted and the copy of the machine validated deposit slips as proof of settlement to be submitted to the Fiscal Monitoring Division, FMO, OCA;

JDF	P 4,762.35
SAJF	4.00
FF	0.05
<b>Total</b>	<b>P 4,766.40</b>
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b. why the duplicate/triplicate copies of Official Receipt with Serial Nos. 8076025, 8076028, 8076030, 8076031, 8076032, 8076033, 8076034 and 8076036 are not dated while original copies attached to their respective case folders are dated, considering that the official receipts provided by the court no longer require a carbon paper and/or carbonless.

2.2 VERIFY thoroughly all entries indicated in the established Statement of Unwithdrawn Fiduciary Fund (SUFF) and Statement of Unwithdrawn Sheriff's Trust Fund (SUSTF) and to RETURN the same to the Fiscal Monitoring Division, Court Management Office, OCA duly signed by the concerned signatories;

3. MS. EVELYN R. GALVEZ, former OIC-Clerk of Court, be DIRECTED within fifteen (15) days from receipt of notice to:

3.1 SETTLE the following shortages and SUBMIT to the Fiscal Monitoring Division, FMO, OCA the copy of the machine validated deposit slips as proof of compliance:

JDF	P 238,750.15	Schedule 1
SAJF	179,195.50	Schedule 2
STF	10,000.00	Schedule 3
FF	87,136.00	Schedule 4
Mediation	185,500.00	Schedule 5
COCGF	29,490.70	Schedule 6
Total	P 730,072.35	
	=====	

3.2 EXPLAIN in writing why she should not be administratively dealt with for the above shortages and for tampering the machine validation of the deposit slips as provided below:

<b><u>Fund</u></b>	<b><u>Date of Deposit</u></b>	<b><u>Amount</u></b>	<b><u>Remarks</u></b>
Judiciary Development Fund	January 2005	14, P 8,475.00	Tampered as to date
Judiciary Development Fund	January 2005	14,10,586.10	Tampered as to date
Judiciary Development Fund	January 2005	14,13,432.30	Tampered as to date
Judiciary Development Fund	January 2005	13, 2,832.00	Tampered as to date
Special Allow. for the Judiciary	Sept. 2005	14, 2,029.80	Tampered as to amount

4. MS. JULIET C. BANAG and EVELYN R. GALVEZ be placed under preventive suspension considering that the acts committed involve gross dishonesty and grave misconduct (for their violation/disregard of the circulars of the Court on the proper management of judiciary

funds); and

5. Presiding Judge SHEILA MARIE S. GERONIMO-ORQUILLAS be DIRECTED to:

5.1. STRICTLY MONITOR the financial transactions of MTC, Plaridel, Bulacan in strict adherence to the issuances of the Court to avoid the recurrence of violations committed by Ms. Juliet C. Banag and Ms. Evelyn R. Galvez and to institute reforms that will strengthen the internal control system in the management of judiciary funds;

5.2 DESIGNATE new OIC, Clerk of Court vice Ms. Banag who will perform effectively his/her duties and responsibilities as Clerk of Court of MTC, Plaridel, Bulacan;

5.3 PROVIDE the Fiscal Monitoring Division, Court Management Office, OCA with certified photocopies of the following Original Official Receipts:

<b><u>Fiduciary Fund</u></b>	
<b><u>OR Number</u></b>	<b><u>Case No.</u></b>
8076025	07-0709
8076028	08-0811
8076030	08-0813
8076031	08-0814
8076032	08-0790
8076033	08-0830
8076034	08-0830
8076036	08-0830 <sup>[1]</sup>

On April 8, 2009, then Court Administrator, now Supreme Court Associate Justice Jose P. Perez, issued a Memorandum adopting and endorsing for approval by this Court the foregoing recommendations of the OCA Audit Team.

The Court, in a Resolution<sup>[2]</sup> dated June 1, 2009, approved and adopted the recommendations of the Court Administrator.

Pursuant to said Resolution, Presiding Judge Sheila Marie S. Geronimo-Orquillas (Judge Geronimo-Orquillas) informed the Court that she had taken the following actions: 1) she designated as OIC Ms. Belinda E. Salazar (Salazar), Court Stenographer, to assume the duties and responsibilities of the Clerk of Court in view of Banag's preventive suspension; 2) she photocopied certain original official receipts; and 3) she devised means to further enhance the management of judiciary funds in close coordination with the designated Clerk of Court to prevent further violations.

Galvez filed on June 30, 2009 a Motion for Extension of Time in which she prayed that she be given an extension of at least 15 days from June 30, 2009 or until July 15, 2009 within which to file her answer, as she had to locate other documents for the preparation of the same. The extension was granted by the Court in a Resolution<sup>[3]</sup> dated July 27, 2009.

On July 21, 2009, Judge Geronimo-Orquillas requested for a detailed and complete listing of properties under the account of the MTC so she may determine and clarify the properties under Banag's accountability and avoid any question that might arise from the outcome of the administrative case. She also informed the Court that she, together with OIC-Clerk of Court Salazar, would conduct an inventory of the properties of the MTC, and thus requested for a representative from the Commission on Audit (COA) to witness the inventory. Also on July 21, 2009, Judge Geronimo-Orquillas asked that a special financial audit and examination of the MTC be conducted by the OCA to determine if there are any additional shortages in Judiciary funds from September 2008 (when the first financial audit was concluded) to June 17, 2009 (when Judge Geronimo-Orquillas received the Resolution dated June 1, 2009 of this Court).

In compliance with the directive of the Court, Banag submitted her Manifestation and Answer on July 27, 2009. She alleged that on August 27, 2008, prior to the arrival of the OCA Audit Team that same day, she had requested Court Aide Fidelito Viquiera (Viquiera) to deposit the MTC collections amounting to P38,628.00 at the Land Bank of the Philippines, Malolos Branch, Bulacan, which is seven kilometers away from the court. The OCA Audit Team was already at the MTC at around 3:30 to 4:00 p.m. when Viquiera returned to inform Banag that he was not able to deposit the MTC collections. Viquiera encountered heavy flow of traffic on his way to Land Bank and the bank was already closed by the time he got there. Banag denied that she deposited the amount of P38,628.00 on August 28, 2009 only after she was directed to do so by the OCA Audit Team. Banag averred that she failed to deposit the accumulated collections of the MTC for the period of May to August 2008 in the bank due to work overload, time constraint, and multi-tasking she had to contend with everyday. In the meantime, the accumulated collections were kept in the vault.

Banag further claimed that there was no basis for the finding of the OCA Audit Team of fund shortage amounting to P4,766.40 for the periods of October to December 2001 and February to July 2008, as the same had been deposited in the bank as shown by the attached bank deposit slips.

As to the undated duplicate/triplicate copies of Official Receipts with serial numbers 8076025, 8076028, 8076030, 8076031, 8076032, 8076033, 8076034 and 8076036, Banag explained that the corresponding amounts were duly accounted for. Because of the heavy caseload of her office, she unintentionally failed to indicate the dates on the receipts.

Lastly, Banag pointed out that she could not verify the entries in the SUFF and SUSTF and return the said records to the Fiscal Monitoring Division, Court Management Office, OCA, duly signed by the concerned signatories, as these covered the collections for the period 2002 to January 2008 for which Galvez was responsible as OIC-Clerk of Court.

Professing honest inadvertence and human failure due to the heavy caseload of her office, and seeking humane consideration, Banag prays for the lifting of her preventive suspension.

In a Motion for Second Extension of Time to Submit Explanation, dated July 15, 2009 and received by the OCA on August 4, 2009, Galvez sought another extension