

EN BANC

[Adm. Matter No. P-01-1488. (Formerly A.M. No. 01-5-141-MTCC), February 07, 2003]

JUDGE ILUMINADA CABATO-CORTES, EXECUTIVE JUDGE, MTCC, BAGUIO CITY, PETITIONER, VS. ATTY. VICTORIA M. AGTARAP, CLERK OF COURT AND ROBERT ANDREW FLORENDO, CASHIER, MTCC, BAGUIO CITY, RESPONDENTS.

DECISION

PER CURIAM:

For resolution is the administrative complaint filed by Executive Judge Iluminada Cabato-Cortes of the Municipal Trial Court in Cities (MTCC), Baguio City against former Cashier Robert Andrew Florendo,^[1] and Clerk of Court Victoria M. Agtarap of the MTCC, Baguio City.

On March 27, 2001, Judge Cabato-Cortes reported to Chief Justice Hilario G. Davide, Jr. through the then Acting Court Administrator Zenaida N. Elepaño, the non-remittances by respondent Florendo of some of the collected fees under his custody when he was still Cashier I of the Office of the Clerk of Court.

As narrated by Judge Cabato-Cortes, in her report, the following are the antecedent facts:

"x x x Mr. Robert Andrew Florendo was Cashier I of the Office of the Clerk of Court, MTCC, Baguio City. He applied for and was appointed as Legal Researcher I with MTCC, Branch IV. Before the date of his appointment he was advised by Atty. Victoria M. Agtarap, MTCC Clerk of Court, to prepare and finish his financial reports. His appointment to the position of Legal Researcher I was dated August 1, 2000. Upon actual assumption of his new position and upon request of Atty. Agtarap, Mr. Florendo continued to finish his financial reports.

"On August 18, 2000, a letter from the City Treasurer, Baguio City was received by the Clerk of Court with the information that the MTCC collections have not been remitted to their office for several months and she has requested to direct the personnel-in-charge of the collections to remit the same ten (10) days from receipt of the letter (Annex 'A' and 'A-1'). Undersigned gathered that upon receipt of said letter, Atty. Agtarap confronted Mr. Florendo about the non-remittance of MTCC collections and two (2) days after the latter paid the same in the amount of P63,694.00.

"In the process of accomplishing the financial reports, it was discovered by the Court Monitoring Office (CMO) that the deposit slip and list of

deposit collections for General Fund - Clerk of Court dated January 10, 2000 are not machine validated and does not bear the receiving stamp of the bank. This collection on January 10, 2000 in the amount of P30,557.00 was not entered and remitted but Mr. Florendo let it appeared(sic) in his report as remitted by attaching the invalidated deposit slip to the report to the CMO. This matter was subject of a memorandum of Atty. Agtarap to Mr. Florendo, directing him to immediately replace the "said amount and to explain why this amount was not deposited at the time she, the Clerk of Court, signed the deposit slip on January 10, 2000 (Annex 'B').

"Mr. Florendo delivered to Atty. Agtarap the said amount (P30,557.00) and the latter deposited it with the Bureau of Treasury through the Land Bank of the Philippines (Annex 'B-1' and 'B-2').

"These were the collections tampered with by Mr. Florendo as reflected in the Memorandum of Atty. Agtarap -

"FIDUCIARY FUNDS	Amount	Date Remitted
October 4, 1999	P 30,730.00	Aug. 21, 2000
May 8, 2000	31,135.83	Aug. 21,2000

"VICTIMS COMPEN- SATION FUND	Amount	Date Remitted
April 1999 to June 30, 2000(sic)	17,600.00	May 31, 2000(sic)

"CITY FUNDS	Amount	Date Remitted
March 2000	P29,465.00	Aug. 18, 2000
April 2000	20,278.00	Aug. 18, 2000
May 2000	7,473.00	Aug. 18, 2000
June2000	4,575.00	Aug. 18, 2000
July2000	1,903.00	Aug. 18, 2000

"Acting on the memorandum of the Clerk of Court, MTCC, Baguio City (Annex 'C' and 'C-1'), the Executive Judge issued a memorandum to Mr. Florendo (Annex 'D') requiring him to submit his answer. He submitted his answer on February 27, 2001 (Annex 'E') admitting that he failed to remit the foregoing fees on time and likewise he admitted that with respect to the **General Fund of P30,557.00**, he made it appear that the same was entered by attaching the invalidated deposit slip in the report of collections for the month of January.

"The foregoing collections and/or fees were fully paid by Mr. Florendo only after the Clerk of Court confronted him about the matter."^[2]

On July 16, 2001, the Court, upon recommendation of the then Acting Court Administrator, issued a Resolution, to wit:

"(a) **TREAT** the letter-report of Executive Judge Iluminada Cabato-Cortez as an administrative complaint against Clerk of Court Victoria M. Agtarap and former Cashier Robert Andrew Florendo, MTCC, Baguio City;

"(b) **DIRECT** said respondents to submit their respective **COMMENTS** on their reported misdeeds within ten (10) days from notice hereof; and

"(c) **CONSOLIDATE** the financial audit report to be submitted by the Court Management Office with the report of Executive Judge Cortez as part of the administrative complaint."^[3]

In his Comment, respondent Florendo reiterates and adopts his explanation dated February 27, 2001 addressed to Judge Cabato-Cortes hereunder quoted verbatim:

Your Honor,

"In compliance with your Memorandum dated February 19, 2001, I am submitting herewith my Answer thereto and respectfully state:

"That with regard the City Funds, I admit that I have not deposited the collections for the periods March to July 2000 on time. That on August 17, 2000, when I went to the Office of Mrs. Rosita de Vera, Cashier III of the Office of the City Treasurer, I admitted to her that I have not remitted the said collections so she advised me that I have to remit the same before the matter reaches the City Treasurer. That on August 18, 2000, I remitted the questioned amount of collections together with the respective reports to Mrs. Rosita de Vera. The City Treasurer, on August 18, 2000 sent a letter addressed to Atty. Victoria M. Agtarap directing the person-in-charge of collections to remit the collections 10 days from receipt of the said letter. That even before the receipt of the letter by the Clerk of Court on August 22, 2000, I have immediately remitted the said collections on August 18, 2000.

"With respect to collections on October 4, 1999 in the amount of P30,730.00 and May 8, 2000 in the amount of P31,135.00, I admit that I have tampered the same and made it appear in the cashbook that the same were entered or deposited. It was only when that in the preparation of the reports for auditing that it was discovered by Atty. Agtarap that they were not remitted or deposited so she directed me to immediately replace the same to which I complied and the said amounts were deposited on August 21, 2000. Copies of the deposit slips are now submitted to the Fiscal Monitoring Office of the Supreme Court.

"With respect to the collections for the Clerk of Court General Fund on January 10, 2000 in the amount of P30,557.00 I also admit that I have not remitted the same to the account of the Bureau of Treasury, Manila and made it appear that the same was entered when I attached an unvalidated deposit slip in the Report of Collections for the General Fund for the month of January, 2000.

"As to the collections of the Victims Compensation Fund, the