

SECOND DIVISION

[A.M. No. P-05-2098. (Formerly OCA I.P.I. No. 02-1333-P), December 15, 2005]

CONCERNED CITIZEN, COMPLAINANT, VS. ELEUTERIO C. GABRAL, JR., CLERK OF COURT II, MCTC, STA. RITA, SAMAR, RESPONDENT.

DECISION

PER CURIAM:

This refers to the Letter-Complaint^[1] dated 16 July 2001, addressed to the Chief Justice, of a concerned citizen (complainant) charging Eleuterio C. Gabral, Jr., Clerk of Court II, Municipal Circuit Trial Court (MCTC), Sta. Rita, Samar, with tardiness and violations of Republic Act No. 3019, otherwise known as the Anti-Graft and Corrupt Practices Act.

Complainant alleged that she was the wife of the accused in a case for illegal gambling. That his husband paid a fine in said case. Thereafter, it was found out that his husband was innocent, thus, the trial court ordered the respondent to release the money deposited to him, but respondent delayed its release. Similarly, in other cases, the bonds deposited by the parties to the respondent were no longer released. If released, it was made on installment basis. Complainant claimed that respondent was misappropriating the courts funds. Further, she averred that the monies received by the respondent remained unaccounted for because he had been evading the auditor. Lastly, she charged respondent of not observing office hours, that is, he would report late and would leave early.

To determine the veracity of the accusations, the Court Administrator directed^[2] the then Executive Judge Jovito O. Abarquez, Regional Trial Court, Basy, Samar, to conduct a discreet investigation on the matter. In compliance with this directive, Judge Abarquez questioned the respondent and the other court employees of the MCTC, Sta. Rita, Samar. On 05 February 2002, Judge Abarquez submitted its report^[3] finding respondent guilty of the charges and recommended that respondent be suspended for a period of one (1) month, or be fined in the amount equivalent to one (1) month of his salary.

In his Comment^[4] dated 07 May 2002, respondent Gabral assailed the legality of the investigation conducted by Judge Abarquez. He claimed that the testimonies of the court employees were inadmissible because they were not under oath. Anent his delay in returning the deposited bond, he averred that there must be a court order before he can release it. He denied that he evaded the auditor. He explained that indeed on April 2001, he was not ready for an audit because there was money yet to be entered in the cashbook. Thus, he arranged a meeting with the auditor. He went to the agreed place on the appointed date; however, the auditor had already left when he arrived. Respondent clarified that the money entrusted to him is intact. As

to the remaining charge, he admitted that sometimes, he reports to the court late and goes home before 5 p.m. because he merely commutes to the court from his residence which is sixty (60) kilometres from the court.

In a Report Agenda dated 10 October 2002, Office of the Court Administrator submitted its report^[5] which was adopted by the Court in a Resolution^[6] dated 04 December 2002, thus:

b. DIRECT a team from the fiscal Monitoring Division, CMO, OCA, to conduct a financial audit at the MCTC, Sta. Rita, Samar, and submit its report on the same within a reasonable time from receipt of notices; and

c. HOLD IN ABEYANCE the disposition of this matter and the charge concerning office hours pending submission of the Financial Audit Report and the Summary of Attendance.

In compliance with the Courts directive, a team conducted a financial audit in MCTC, Sta. Rita, Samar from 02 to 12 March 2003. In a Report dated 07 July 2003, the team found that respondent Gabral has accountabilities amounting to One Hundred Sixty Two Thousand Three Hundred Eighty-Five Pesos (P162,385.00), itemized as follows:

NATURE OF FUNDS	ACCOUNTABILITIES
Judiciary Development Fund	P 30,770.00
Clerk of court General Fund	25,700.00
Clerk of Court Fiduciary Fund	105, 915.00
TOTAL	P162,385.00

Based on the audit report, a Memorandum^[7] dated 07 July 2003 was issued by Deputy Court Administrator Zenaida N. Elepao directing respondent Gabral to:

1. Restitute the amounts of P30,770.00, P25,700.00 and P105,915.00 representing the shortages in the JDF, General Fund and the Fiduciary Fund, respectively, by depositing the said amounts to the respective accounts, furnishing the Fiscal Monitoring Division, CMO, with the machine validated deposit slips as proof of remittance and to EXPLAIN why no administrative charges be taken (against you) for incurring said shortages;

2. EXPLAIN in writing within a period of fifteen (15 days from notice 2.a) (your) failure to submit (your) monthly reports of collections and deposits/withdrawals for the JDF starting July 1999 and for Clerk of court General Fund and Clerk of Court fiduciary Fund since (you) started collecting the said funds, 2.b) why only one remittance amounting to

P2,000.00 on October 1997 was made to the JDF for the period October 1995 to February 28, 2003; and

3. SUBMIT within a period of fifteen (15) days from notice the Statement of the outstanding Balance of the Cash Bonds deposited with the Municipal Treasurers Office of Sta. Rita, Talalora and Zumarraga, all in the province of Samar as of February 28, 2003 duly certified by the respective Municipal Treasurer and the Municipal Accountant.

In a separate Memorandum of the same date, DCA Elepao directed^[8] Judge Nieto A. Delantar, Acting Presiding Judge of MCTC, Sta. Rita, Samar, to relieve respondent Gabral as an accountable officer and to designate a competent and honest court employee to take charge of the collections of judiciary funds and to monitor its proper handling.

On 01 June 2005, we referred this matter to OCA for evaluation, report and recommendation within thirty (30) days from receipt of the record. On 01 July 2005, OCA submitted its report,^[9] thus:

In view of the foregoing, respectfully submitted for the consideration of the Honorable Court are our recommendations that:

1. Respondent Eleuterio C. Gabral BE DISMISSED from the service for gross misconduct, dishonesty and misappropriation of public funds with forfeiture of all withheld salaries, allowances and benefits, with prejudice to re-employment in any branch or instrumentality in the government, including government owned and controlled corporations;

2. Respondent Eleuterio C. Gabral BE DIRECTED to restitute the amount of One Hundred Sixty Two Thousand Three Hundred Eighty-Five Pesos (P162,385.00) representing the shortages in the In a Letter to DCA Elepao dated 27 August 2003 following: JDF-P30,770.00; General Fund-P25,700.00; and Fiduciary Fund-P105,915.00;

3. The Employees Leave Division, Office of Administrative Services-OCA, BE DIRECTED to compute the balance of the respondents earned leave credits and forward the same to the Finance Division, Fiscal Management Office-OCA, which shall compute the money value of the same, the amount, as well as other benefits the respondent may be entitled to, to be included as restitution of the computed shortages; and,

4. The Legal Office of the Office of the Court Administrator BE AUTHORIZED to file criminal charges against the respondent before the

appropriate court.

We affirm the findings and recommendations of the OCA.

At the outset, respondent first denied the charges against him when he said that all money entrusted to him are intact and had never been used for his personal gain. It was only after the audit team submitted its report that respondent Gabral admitted in a letter dated 27 August 2003 addressed to DCA Elepao that he misappropriated the courts funds for the studies of his children and in a civil case which his family got involved in. He stated that because of financial difficulties, he was able to make only one remittance to the JDF in October 1997 for the period 1995 to February 2003. He averred further that the submission of the Statement of the Outstanding Balance of the Cash Bonds deposited with the Municipal Treasurer of Talalora and Zumarraga would be delayed because of their distance from the court. He promised that he will pay all his obligations.

The court finds the explanation unsatisfactory.

It has been ruled that personal problems cannot justify his acts of using the judiciary funds in his custody.^[10] We have said time and again that those involved in the administration of justice from the highest official to the lowest clerk must live up to the strictest standards of honesty and integrity in the public service^[11] bearing in mind that the image of a court of justice is necessarily mirrored in the conduct, official or otherwise, of men and women who work thereat.^[12]

Clerks of court are officers of the law who performs vital functions in the administration of justice.^[13] They are designated custodian of the courts fund and revenues, records, properties, and premises.^[14] Verily, they are expected to possess a high degree of discipline and efficiency in the performance of these functions.

In the case at bar, the acts of respondent fell short of the exacting standards extolled by the Court, as he committed numerous infractions.

He issued only one set of official receipts for the collections of all funds, in violation of Item No. 2 of SC Circular No. 22-94^[15] dated 08 April 1994 which prescribes that in issuing official receipt, separate booklet must be used for each fund account for proper accounting and control of collections.

SC Circular No. 32-93^[16] prescribes the guidelines for the collection and custody of legal dues. This administrative circular was issued to attain maximum efficiency and accountability in the handling of collections and deposits of court funds. It enjoins all clerks of court and accountable officers to submit monthly reports of collections for all fund . . . not later than the 10th day of each succeeding month.

Respondent clearly violated SC Circular No. 32-93. The audit team unearthed that the last Monthly Report of Collections and Remittances submitted by the respondent for the JDF account was in June 1999 and the last remittance was in October 1997.

Administrative Circular No. 3-2000 (II-A-3[d])^[17] provides that " the aggregate total of the Deposit Slips for any particular month should always be equal to and tally with the total collections for the month as reflected in the Monthly Report of Collections and Deposits and Cash Book." As found by the Audit Team, from March