

## EN BANC

**[ A.M. No. P-17-3638 [Formerly A.M. No. 17-01-03-MCTC], March 13, 2018 ]**

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.  
RUBY M. DALAWIS, CLERK OF COURT II, MUNICIPAL CIRCUIT  
TRIAL COURT OF MONKAYO-MONTEVISTA, COMPOSTELA  
VALLEY, RESPONDENT.**

### DECISION

#### PER CURIAM:

This is an administrative complaint against Ms. Ruby M. Dalawis (*Dalawis*), Clerk of Court (COC) II, Municipal Circuit Trial Court (MCTC) of Monkayo-Montevista, Compostela Valley, which stemmed from the financial audit on the books of accounts of the Monkayo-Montevista MCTC conducted by the Financial Audit Team (*Audit Team*) of the Fiscal Monitoring Division, Court Management Office of the Office of the Court Administrator (OCA).

The factual antecedents are as follows:

Pursuant to Travel Authority<sup>[1]</sup> and Travel Order No. 67-2016,<sup>[2]</sup> dated May 24, 2016 and June 1, 2016, respectively, the Audit Team conducted a financial audit in the MCTC of Monkayo-Montevista, Compostela Valley, covering the period of accountabilities of the following personnel:

<b>Accountable Officer</b>	<b>Position</b>	<b>Accountability Period</b>	<b>Status of Employment</b>
Ms. Caridad G. Cuevas	Court Stenographer II	February 1, 2007 to February 29, 2008	Incumbent Court Stenographer II
Ms. Ruby M. Dalawis	Clerk of Court II	March 1, 2008 to June 16, 2016	Relieved as COC on June 17, 2016
Ms. Tresennia Veni M. Butaslac	Court Stenographer I	June 17, 2016 to present	Officer-in-Charge <sup>[3]</sup>

The said financial audit was undertaken upon the directive of then Deputy Court Administrator (DCA) Thelma C. Bahia in view of the letter<sup>[4]</sup> dated May 24, 2016 of Ms. Marina Dela Cruz, a concerned citizen, regarding the alleged irregularities in the handling of court funds in the MCTC of Monkayo-Montevista. In addition, Dalawis herself had admitted in her letter<sup>[5]</sup> dated March 11, 2016 that she had appropriated her judiciary collections for her personal use.

Based on the documents presented for audit, the Audit Team came up with the

following findings and observations:

- 1) The Fiduciary Fund (*FF*) and Sheriff's Trust Fund (*STF*) had a cash shortage of P1,606,600.00, of which the total amount of P32,000.00 had been restituted, leaving a balance of P1,574,600.00; the Judiciary Development Fund (*JDF*) had a cash shortage of P79,008.40; the Special Allowance for the Judiciary Fund (*SAJF*) had a cash shortage of P204,039.60; the Mediation Fund (*MF*) had a cash shortage of P39,500.00; and the General Fund – New (*GF New*) had a cash shortage of P6,000.00. Of the total cash shortage amounting to P1,903,171.00, Dalawis was accountable for the amount of **P1,903,148.00.**
  
- 2) The computed shortages Dalawis incurred in the JDF, SAJF, MF, and GF-New primarily resulted from her undeposited collections covering the following periods:

<b>Month/Year</b>	<b>JDF</b>	<b>SAJF</b>	<b>MF</b>	<b>GF-New</b>
May-December 2013			P9,500.00	
February 2014		P500.00		
March-December 2014			16,500.00	
January 2015			1,500.00	
February 2015			1,000.00	
April 2015		28,178.40	1,000.00	P2,500.00
May 2015	P8,672.40	25,747.20	3,500.00	500.00
June 2015	7,904.40	24,945.60	1,000.00	3,000.00
July 2015	22,148.40	9,451.60	1,000.00	
August 2015	10,992.00	36,358.00	1,000.00	
September 2015	6,813.20	18,486.80		
October 2015	8,878.40	22,021.60		
November 2015	8,646.80	22,703.20	1,500.00	
December 2015	4,952.80	15,647.20	500.00	
April-May 2016			1,500.00	
<b>TOTAL</b>	<b>P79,008.40</b>	<b>P204,039.60</b>	<b>P39,500.00</b>	<b>P6,000.00<sup>[6]</sup></b>

- 3) On the other hand, the computed shortage incurred by Dalawis in the

FF resulted from the accumulated unauthorized withdrawals covering the period April 2008 to December 2015.

- 4) Dalawis admitted that she could personally withdraw the same from the Land Bank of the Philippines, even though the savings account of the court needed the signature of the presiding judge. The Audit Team was unable to verify whether the withdrawal slips pertaining to the unauthorized withdrawals contained the signature of the Presiding Judge as Dalawis refused to turn-over the said slips to the Team for inspection.

During the exit conference held on June 17, 2016, the Audit Team discussed with Hon. Maria Sophia T. Palma Gil-Torrejos, Acting Presiding Judge of the MCTC of Monkayo-Montevista, and Dalawis the result of the financial audit.

The Audit Team explained to Dalawis that her computed shortages were the result of her failure to remit or deposit her judiciary collections from April 2015 to December 2015. Likewise, the Audit Team informed Dalawis that her unauthorized withdrawals from the FF savings account, notwithstanding the occasional deposits and restitutions she made, caused the balance of the FF savings account to fall below the minimum balance allowed by the bank; thus, the bank charges amounting to P2,600.00.

The Audit Team recommended to Judge Palma Gil-Torrejos that Dalawis be relieved of her duties as financial officer of the court to prevent further loss of the judiciary funds. Ms. Tresennia Veni M. Butaslac (*Butaslac*), Court Stenographer I, was then designated by Judge Palma Gil-Torrejos as the new financial officer of the court, in charge of the collections, deposits, and reporting of all financial transactions of the court effective June 17, 2016. Butaslac was advised by the Audit Team to open a new FF and STF savings account for her collections in order to separate the financial accountability of Dalawis.

In her handwritten letter to DCA Bahia, dated March 11, 2016, Dalawis wrote:

*"x x x Amidst the quest for survival, I was so confident enough that I can immediately recover financially and submit regularly my required financial reports, but to my great disgust, the Rural Banks of our province were tremendously affected by Typhoon Pablo in view of the fact that farmers were their (sic) major clients; therefore, they have to declare bank holidays/bankruptcy, which of course also affected me considering that **I can no longer avail renewal of my loan to pay off my court collections. At about that time my financial reports were already delayed.**"<sup>[7]</sup>.*

In another letter<sup>[8]</sup> dated July 12, 2016, Dalawis promised "to pay 100% interest for the whole amount to be restituted. x x x By July and August 2016, I can retribute P500,000.00 as I plead to give me considerable time to pay it in full."

However, despite the time given to Dalawis to restitute the shortages she incurred, she still failed to settle her financial accountabilities.

In view of the findings of the Audit Team, the OCA, in a Memorandum<sup>[9]</sup> issued on December 14, 2016, requested approval of the following recommendations:

1. This report be docketed as a regular administrative complaint against **Ms. RUBY M. DALAWIS**, Clerk of Court II, MCTC, Monkayo – Montevista, Compostela Valley, for gross neglect of duty and grave misconduct for non-remittance of her judiciary collections in violation of OCA Circular No. 50-95 dated 11 October 1995, Amended Administrative Circular No. 35-2004 dated 16 August 2004 and OCA Circular No. 113-2004 dated 16 September 2004;
2. **Ms. RUBY M. DALAWIS** be **PREVENTIVELY SUSPENDED** from office pending resolution of this administrative matter;
3. **Ms. RUBY M. DALAWIS** be **DIRECTED** to **EXPLAIN** her non remittance of judiciary collections in violation of OCA Circular No. 50-95 dated 11 October 1995, Amended Administrative Circular No. 35-2004 dated 16 August 2004 and OCA Circular No. 113-2004 dated 16 September 2004;
4. **Ms. RUBY M. DALAWIS** be **DIRECTED** to **RESTITUTE** the following shortages: x x x
5. **Ms. TRESENNIA VENI M. BUTASLAC**, Court Stenographer I/Officer-in-Charge, MCTC, Monkayo-Montevista, Compostela Valley, be **DIRECTED** to:
  - a. **STRICTLY ADHERE TO** the procedural guidelines in the handling of the Sheriff's Trust Fund;
  - b. **UPDATE** regularly the recording of financial transactions for each fund in the official cashbooks and **CERTIFY** at the end of every month the correctness of the entries therein; and
  - c. **STERNLY ADHERE TO** and **FOLLOW** the issuances of the Court on the proper handling and reporting of judiciary funds, particularly the prescribed period within which to remit court collections as well as the proper collection and allocation of filing fees; and
6. **Hon. MARIA SOPHIA T. PALMA GIL-TORREJOS**, Acting Presiding Judge, MCTC, Monkayo-Montevista, Compostela Valley, be **DIRECTED** to:
  - a. **ENSURE** that the Clerk of Court/Officer-in-Charge religiously complies with the directives/circulars issued by the Court, particularly on the proper handling of judiciary funds;
  - b. **CLOSELY MONITOR** the financial transactions of the court to ensure strict observance of the issuances of the Court in order to avoid any irregularity in the collections, deposits and withdrawals/disbursements of court funds, otherwise, she may be held equally liable for the infractions