

[ADMINISTRATIVE ORDER NO. 443, November 21, 1979]

DISMISSING CIRIACO JABIDO AS PROVINCIAL TREASURER OF SOUTH COTABATO

This is an administrative case against Ciriaco Jabido, Provincial Treasurer of South Cotabato, arising from three complaints filed by Koronadal Municipal Treasurer Pedro F. Gandia, on May 16, 1975; Koronadal Municipal Mayor Gerardo T. Calaliman, on June 27, 1975; and jointly by Municipal Councilors Pilario G. Tuyac and Perpetuo Jovero, both of Polomolok, South Cotabato, and former army officer Liberato Salvador, on August 11, 1975; for (1) grave misconduct, conduct prejudicial to the best interest of the service, and committing acts punishable under the Anti-Graft Practices Law; (2) oppression; (3) nepotism; (4) neglect of duty; and (5) gross negligence. The Presidential Investigating Committee in the Department of Finance conducted the hearing of the case.

As to Charge 1 for grave misconduct, conduct prejudicial to the best interest of the service, abuse of authority and committing acts punishable under Anti-Graft Law, complainant alleged that respondent:

1. For flimsy and whimsical reasons, declared the annual budget of Koronadal, South Cotabato inoperative for three times;
2. Refused to attest to the incapability of Koronadal town to put up its counterpart for roads and bridges fund which attestation is essential to the release of national aid to said fund;
3. Refused the request of the Municipal Treasurer of Koronadal to withdraw funds from municipal deposits with the Provincial Treasurer for payment of salaries and wages of employees and respondent refused requisition of complainant for supplies and materials;
4. Caused the withdrawal of municipal deposit without authority for the purchase of four (4) typewriters amounting to P15,000 in violation of Sections 608 and 862 of the Revised Manual of Instructions to Treasurers;
5. Made as a condition to the approval of the 1974-75 Municipal Annual Budget of Koronadal the construction of a road leading to his private residence;
6. Manipulated the overpricing of 400 reams of short bond paper and 400 reams of long bond paper purchased by the province of South Cotabato from J.H. Trading which did not have a business permit; and

7. Caused the overpricing; of one unit of X-Ray machine purchased by the province for the South Cotabato Provincial Hospital.

On Charge II for oppression, complainant alleged that respondent illegally issued Office Order Mo. 222 temporarily detailing complainant Municipal Treasurer Pedro P. Gandia to the Provincial Treasurer's Office, and that he usurped legislative power.

Anent the charge for neglect of duty, respondent allegedly failed to make available and deliver to the South Cotabato Provincial Hospital public funds contributed by the national, provincial and municipal governments in violation of Section 995 of the Revised Manual of Instructions to Treasurers. The charge for nepotism, however, was dropped during the initial stage of hearing upon mutual agreement of both parties.

The complaint of Messrs. Salvador, Jovero and Tuyac for gross negligence alleged that respondent took unreasonable time to act on their complaints against Leoncio Matullano, Municipal Treasurer of Polomolok, South Cotabato lodged with respondent's office, all for malversation of public funds through falsification of public documents in the amount of P28,000, P3,400 and P65,020.45, respectively, thus enabling said municipal treasurer to make adjustment in his records, restore the same and prepare for investigation.

Respondent refuted the charges in his answer stating that, in declaring the Municipal Budget of Koronadal inoperative for three times, he was merely exercising his discretion in the performance of his duty to review municipal budgets to ascertain that all budgetary requirements and general limitations were complied with; that his non-attestation to the inability of Koronadal to put up its counterpart of the national roads and bridges fund was justified as said municipality could put up a partial counterpart as shown by its Trial Balance and to attest that it could not do so would constitute falsification; that the request for withdrawal of funds to pay the employees' salary and for the purchase of supplies, and materials did not reach him and even if it did, he could not have approved it as at that time complainant had in his custody more than sufficient amount to servo the purpose of the request; that the purchase of the four (4) typewriters was legally made with vouchers and had the assurance of complainant as to funds to be appropriated for the same; that he did not demand for the construction of a road leading to his residence but only requested its maintenance, nor did he make the construction of same a leverage for the approval of the 1974-75 Municipal Budget of Koronadal; that the standard of procedure and regulations on purchase of supplies were regularly complied with in the purchase of 400 reams of short bond paper and 400 reams of long bond paper and that the purchase price of P23.45 per ream was the prevailing price then; and that the allegedly overpriced purchase of one unit of X-Ray machine for the Provincial Hospital of South Cotabato was regular and requirements incident to government purchases were complied with.

Regarding Charge II for oppression and abuse of authority, respondent cited several offenses committed by the Municipal Treasurer Gandia of Koronadal which justified his action, such as the expenditure of public funds without or in excess of appropriation, incurring consistent overdraft, using public funds other than the purpose for which same was intended. As to the usurpation of legislative power charge, respondent stated that the same arose from the misinterpretation of his directive to the Municipal Treasurer to "effect the necessary reversion of