

**[ADMINISTRATIVE ORDER NO. 201, November
18, 1952]**

**EXONERATING COLLECTOR OF INTERNAL REVENUE SATURNINO
DAVID**

This is an administrative case against Collector of Internal Revenue Saturnino David who is charged with (1) tax evasion, (2) borrowing money from a subordinate, (3) questionable tie-up with businessmen, (4) dereliction of duty, (5) misapplication of proceeds of loan from the Rehabilitation Finance Corporation, (6) maladministration, (7) immorality, (8) malversation of government property and (9) unreasonable delay in replying to correspondence, vindictiveness and antedating of documents, which were supposedly committed by him as Collector of Internal Revenue and while he was provincial treasurer of Rizal and Batangas.

These charges, which were formulated by the Department of Finance on the basis of official reports and authentic communications received from various sources, were looked into by the Secretary of Finance who found respondent's explanation of each and everyone thereof as satisfactory and, therefore, recommended his complete exoneration. After carefully going over the papers of the case, I agree with the Secretary's findings and recommendation.

In the course of my study I noted that respondent, in his earnest desire to lift the poor reputation of the Bureau and to improve revenue collections, had to take some drastic measures, like the shifting of personnel in key positions, and to avail, as he should, of the remedies provided by law for the effective collection of revenues due the Government, without regard to the parties affected, some of whom are now evidently bent on discrediting him as shown by the fact that identical charges as these have even been filed by them with certain committees of the House of Representatives.

I am also convinced that his actuations in the acquisition of supplies and equipment for the province of Batangas while he was treasurer thereof were above board, untainted by any ulterior motive to favor certain dealers for pecuniary or other consideration.

Wherefore, the charges against Mr. Saturnino David are hereby dismissed and he is exonerated therefrom.

Done in the City of Manila, this 18th day of November in the year of Our Lord, nineteen hundred and fifty-two, and of the Independence of the Philippines, the seventh.

(Sgd.) ELPIDIO QUIRINO
President of the Philippines

By the President: