

REPRIMANDING PROVINCIAL TREASURER BALDOMERO PEREZ OF ILOCOS NORTE AND FINING HIM ONE MONTH'S PAY

ADMINISTRATIVE ORDER NO. 115, December 29, 1939

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This is an administrative case filed by the Auditor General against Baldomero Perez, now provincial treasurer of Ilocos Norte, charging him with misappropriation of public funds for having caused to be paid to himself on various occasions, in his former capacity as provincial treasurer of Cagayan, on account of salaries and auto allowances, amounts not yet earned or in excess of what was legally due him, totalling P575.00.

It appears that on March 24 and 29, 1937, while the respondent was in Manila on official business, he drew in favor of himself two counter checks for P175.00 and P50.00, respectively, which the Auditor General considered to have been drawn against his salary as provincial treasurer and assessor for the second half of that month, but after his return to his station at Cagayan, the respondent received in usual course his full salary for the second half of said month, thus overpaying himself the amounts of the two checks in the total sum of P225.00; that on August 4 and 9, 1937, the respondent again issued two counter checks for P165.00 and P135.00, respectively, in favor of himself in Manila, which the Auditor General also considered to have been drawn against his salary account, but upon his return to Cagayan, the respondent collected the sum of P360.00 for his salary during said month, thus receiving P200.00 in excess of the amount due him as salary for said month; that on October 22, 1937, the respondent also issued in his favor in Manila another counter check for P100.00, but upon his return to Cagayan, he recollected his full salary for the second half of said month, resulting in an overpayment to him of P100.00; and that the respondent collected his automobile allowance for the month of October, 1937, at the rate of P105.00, after he had been informed of the provisions of Executive Order No. 112, series of 1937, under which the rate of his allowance was impliedly reduced to P80.00, effective September 1, 1937, and further failed to refund the amount of P25.00 in his automobile allowance for the month of September, 1937, which he had previously collected, until his attention was called thereto by the Department of Finance. It appears, however, that all the over payments made to the respondent have already been refunded by him.

The respondent denies that the issuance by him of the counter checks in question resulted in the overpayments of salaries and automobile allowances, and he alleges that not only his salary as provincial treasurer and assessor should he considered in determining whether he had overpaid himself or not, but also his salaries and commissions as agent of the Philippine National Bank as well as his automobile allowance for excess travel. From the evidence of record, it appears that the counter checks issued by him in the months of March and August, 1937, do not show the purpose for which they were drawn, but when the checks were finally taken up after considerable delay in the account of the respondent, they were not charged against his automobile allowance and commissions but were debited instead to accounts payable, which is highly anomalous since, under accounting instructions, accounts payable cannot be debited unless they have been previously credited. With reference to the check for P100.00 issued by him on October 22, 1937, which he alleged had been drawn to cover a part only of his excess automobile allowance, it appears that he had not yet submitted to the Department of Finance on or before that date any request for authority to pay his excess travel. In connection with the overpayment of P50.00 in the respondent's automobile allowance for September and October, 1937, it appears that the provincial bookkeeper

called the attention of the respondent to the provisions of Executive Order No. 112 before preparing his automobile allowance voucher for October, contrary to the respondent's allegation that he was not aware of the provisions of said Executive Order, but there is the mitigating circumstance that the automobile allowance previously authorized for the respondent had not been expressly reduced and the excess was actually covered by his official travel.

The Secretary of Finance is of the opinion that the evidence is not sufficiently conclusive to substantiate the charge of misappropriation, although it clearly shows that the respondent is guilty of grave misconduct and flagrant violation of accounting and auditing regulations.

In view of the foregoing, and concurring in the recommendation of the Secretary of Finance, the respondent, Baldomero Perez, Provincial Treasurer of Ilocos Norte, is hereby fined one month's pay, severely reprimanded and warned that the commission by him of similar irregularities in the future, will be sufficient cause for his dismissal from the service.

Done at the City of Manila, this twenty-ninth day of December, in the year of Our Lord, nineteen hundred and thirty-nine, and of the Commonwealth of the Philippines, the fifth.

MANUEL L. QUEZON
President of the Philippines

By the President:

JORGE B. VARGAS
Secretary to the President

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