

MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 443

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 I 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 ₱15,000 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 No. 222 temporarily detailing complainant Municipal Treasurer Pedro F. 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 ₱28,000, ₱3,400 and ₱65,020.45, 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 serve 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 ₱23.45 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 appropriation of allowances x x x." which meant only that he should make the necessary representation with the Municipal Council.

As to Charge III for failure to deliver public funds to the Provincial Hospital of South Cotabato, respondent admitted having withheld the hospital funds for fear that

the same might be malversed by the Chief of the hospital and that he might be liable as principal by indispensable cooperation.

On the complaint of Messrs. Salvador, Jovero and Tuyac for gross negligence, respondent stated that he immediately acted on their complaints by referring the same to the Administrative Deputy and by creating an investigating committee which initiated the investigation thereon. However, due to failure of complainants to appear in the succeeding investigations and their request for another investigator from the Department of Finance, respondent has to defer the investigation and turned over the records of the case to the investigator designated by the Department of Finance.

After hearing, the Presidential Investigating Committee found that the charges for grave misconduct, committing acts punishable under the Anti-Graft Law, oppression and gross negligence were not substantiated. However, it found that respondent's actuations in the approval of the annual budget of Koronadal and respondent's non-attestation of the incapability of said town to put up its counterpart in the roads and bridges fund for the release of the national aid to said fund, left much to be desired. While respondent was all too eager to communicate objections, he failed to consider to officially communicate an important bit of advice. That the subsidy was eventually released without respondent's attestation is inconsequential for what is in issue is his actuations in the premises. Complainant Gandia, it must be noted, was no longer the Municipal Treasurer when respondent approved the budget in question. Hence, respondent is culpable for conduct prejudicial to the best interest of the service.

The purchase of the four (4) typewriters for the Municipality of Koronadal by respondent violated Section 608 of the Revised Manual of Instructions to Treasurers which in effect provided that equipment procured for the municipality, especially one amounting to more than ₱5,000, must be approved by the Local Committee on Award which was not so in the purchase of the same. Further the vouchers of this purchase were not approved by the Municipal Mayor as legally required but nevertheless approved by respondent. It is evident, therefore, that he misused his prerogative

and committed misconduct in arbitrarily disregarding said provision of said Manual.

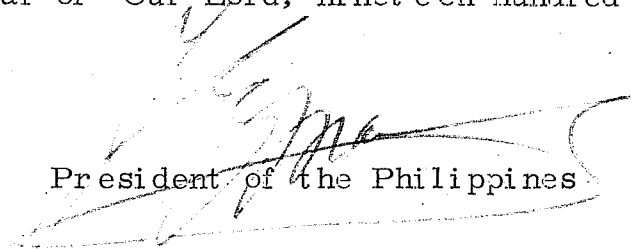
Respondent failed to compute, furnish and deliver to the Provincial Hospital of South Cotabato the contribution which the National Government, the Province of Cotabato, and its municipalities are required by law to contribute in violation of Section 995 of the Revised Manual of Instructions to Treasurers. This fact was admitted by respondent for reasons that the Chief of Hospital might malverse the same and that he might be liable as principal by indispensable cooperation. It is evident that respondent has a legal duty to make available and deliver such funds and his deliberate omission to perform it on fanciful and capricious reasons cannot prevail over a clear legal mandate. From all indications then, respondent is guilty of neglect of duty.

For all the foregoing, the Committee recommends that respondent be found guilty of misconduct, conduct prejudicial to the best interest of the service and neglect of duty.

After a review of the case, I agree with the findings of the Committee that the charges of grave misconduct, committing acts punishable under the Anti-Graft Law, oppression and gross negligence were not substantiated. However, the records of the case disclose beyond doubt that respondent was guilty of misconduct, conduct prejudicial to the best interest of the service, and neglect of duty which show that he utterly failed to meet the minimum standard of competence and integrity required of all officials and employees in the government service. It is worthy to state that the New Society expects the most ruthless discipline from the public servants, and he who cannot comply with its standards for competence and integrity has no business staying in the government service.

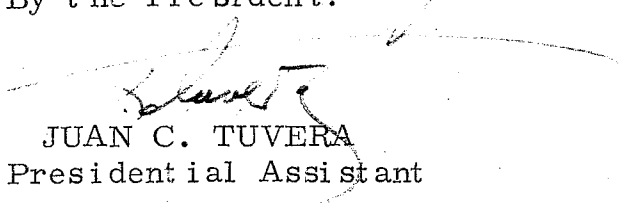
WHEREFORE, Ciriaco Jabido, Provincial Treasurer of South Cotabato, is hereby dismissed from the service effective upon receipt of this Order.

Done in the City of Manila, this 21st day of
November , in the year of Our Lord, nineteen hundred
and seventy-nine.



President of the Philippines

By the President:



JUAN C. TUVERA
Presidential Assistant