## [ ADMINISTRATIVE ORDER NO. 140, September 23, 1955 ]

## ADMONISHING PROVINCIAL TREASURER PEDRO A. CABILDO OF BATANES.

This is an administrative case filed by the General Auditing Office against Mr. Pedro A. Cabildo, provincial treasurer of Batanes for apparent dishonesty in connection with the alleged shortage in the amount of P631.85 in his cash advance.

It appears that on July 1, 1954, Mr. Cabildo obtained the amount of P2,000 as cash advance for traveling expenses, purchase of equipment and exchange of mutilated bills in Manila. On August 21, 1954, after his return to Basco, the Provincial Auditor examined his accounts and found him short in the amount of P631.85 in said cash advance after the amount of P1,368.15 representing salary, allowance, traveling expenses, telegrams, purchases, etc., had been deducted therefrom. Mr. Cabildo made good the shortage within the time required by the regulations.

Mr. Cabildo claims that said shortage represents the amount of about P600, more or less, which was picked from his pocket in Manila, the loss of which was immediately reported by him to the Provincial Auditor upon his arrival in Basco. The shortage was made good by Mr. Cabildo after the Provincial Auditor had denied his request to be allowed to liquidate the same in monthly instalments as had been done in similar cases, more particularly that of the Provincial Fiscal.

The Provincial Auditor does not give credence to respondent's claim about the loss of the amount involved. He charges Mr. Cabildo with being addicted to the game of mahjong and attributes the shortage to having been lost in mahjong games in Manila. As said assertion is not substantiated by satisfactory evidence, I am inclined to agree with the Secretary of Finance that Mr. Cabildo might really have been a pickpocket victim while in Manila as he claims.

In view of the foregoing, I find no sufficient cause for taking disciplinary action against Provincial Treasurer Pedro A. Cabildo. He is, however, hereby admonished to be more careful in the handling of government funds and warned that repetition of similar act in the future will be dealt with more severely.

Done in the City of Manila, this 23rd day of Sept., in the year of Our Lord, nineteen hundred and fifty-five, and of the Independence of the Philippines, the tenth.

(Sgd.) **RAMON MAGSAYSAY**President of the Philippines

By the President: (Sgd.) **FRED RUIZ CASTRO** Executive Secretary