

**[ADMINISTRATIVE ORDER NO. 264, December
29, 1953]**

TRANSFERRING FOREIGN AFFAIRS OFFICER JOSE Q. TABORA

This is an administrative case against Mr. Jose Q. Tabora, foreign affairs officer, Class IV, vice-consul and acting cashier, property and disbursing officer in the Philippine Consulate General in San Francisco, California, for gross negligence in the discharge of his duties as an accountable officer which resulted in a discrepancy in his accounts in the amount of \$1,189.31.

It appears that on July 27, 1953, Auditor General Manuel Agregado made an examination of the cash and accounts of the Philippine Consulate in San Francisco and discovered a discrepancy in the cash accounts of Mr. Tabora in the total amount of \$1,189.31. The matter was forthwith investigated by the Department of Foreign Affairs. According to the respondent, the shortage could have been due to any of the following causes: (a) pressure of work as vice-consul and acting cashier, property and disbursing officer which prevented him from devoting attention normally required by the latter position and from examining carefully every receipt issued in his name by an assistant; (b) the combination of the office safe is known to four other persons besides himself; (c) the robberies that plagued the consulate during June and July 1953; (d) he might have lost an envelope containing the amount of the shortage while on his way from the office to the bank where consular funds are deposited; (e) some deposit slips of the consulate might have been credited to other accounts as what happened in the case of his predecessors; and (f) he was not positive that he closed and locked his safe every time he left the office. However, respondent assumed full responsibility for the shortage, as he did not believe anyone in the consulate could have taken the money.

Respondent's explanation is not satisfactory, revealing as it does utter lack of due diligence in the discharge of his duties as shown by the fact that he could not even be sure that he locked his safe every time he left the office. I am, however, satisfied that, as found by the investigating committee, there is no evidence of bad faith, dishonesty or misconduct on his part, it appearing that he even invited the attention of the Auditor General to a much bigger amount than what was originally discovered by the latter.

As no hearing as provided in sections 1(b) and 2(b), Part B, Title IV of Republic Act No. 708 has been made and the inquiry conducted by the investigating committee was merely fact-finding; as no material damage has been caused by Mr. Tabora to the Government, the shortage having been promptly made good; and as he has a clean record all along, in addition to the mitigating circumstances above adverted to, it is believed that he should be merely transferred.

Wherefore, Mr. Jose Q. Tabora shall be transferred to another suitable position, with a reprimand and warning that repetition of similar irregularities will be dealt with