

**[ADMINISTRATIVE ORDER NO. 112, December
29, 1939]**

**REPRIMANDING GERVASIO RAMIREZ, PROVINCIAL TREASURER
OF TARLAC, FOR NEGLIGENCE**

This is an administrative case against Mr. Gervasio Ramirez, former provincial treasurer of Pampanga and now of Tarlac, arising from the malversation of funds amounting to seventeen thousand eight hundred seventeen pesos and eighty-one centavos, discovered on December seventh, nineteen hundred and thirty-eight, in the office of the provincial treasurer of Pampanga, for which his cashier, Mr. Celestino Santos, was sentenced to imprisonment and dismissed from the Government service. The respondent was found to be free from liability, either criminal or civil, but the Auditor General is of the opinion that his failure to take up the idle coins in the hands of his cashier, in violation of section four (e) of the Manual of Instructions to Provincial and Municipal Treasurers, rendered possible the misappropriation of the funds in question.

The record of the case fully supports the finding of the Auditor General that the respondent has really been negligent in that he failed to take up excess cash in the hands of his cashier, which, according to the daily cash reports submitted by the provincial auditor to the provincial treasurer, were not only remaining stationary but were increasing periodically. It appears, however, that the provincial auditor never called the attention of the respondent to the excessive stock of coins in the cashier's hands until December third, nineteen hundred and thirty-eight, and all reports of examination submitted to the respondent by the provincial auditor revealed no shortage or other irregularities such as to arouse the respondent's suspicion, and the Secretary of Finance contends that if the coins were intact, as they were in fact certified by the auditor's examiner, the question as to whether such coins should remain in the cashier's hands or should be kept by the treasurer himself, is of minor importance. The Secretary of Finance also submits the respondent's long years of faithful and satisfactory service to the Government, in mitigation of the latter's offense.

In view of the foregoing, and concurring in the recommendation of the Secretary of Finance, the respondent, Gervasio Ramirez, provincial treasurer of Tarlac, is hereby admonished to be more careful and thorough hereafter in the performance of his official duties and warned that a repetition of this, or the commission by him of a similar irregularity in the future, will be more severely dealt with.

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