

MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER No. 68

REQUIRING PROVINCIAL TREASURER CEFERINO R. DIÑO OF ALBAY,
TO RESIGN FROM OFFICE

This is an administrative case against Mr. Ceferino R. Diño, Provincial Treasurer of Albay, for various irregularities committed by him in office.

From the investigation conducted, in which the respondent was given an opportunity to defend himself, the Secretary of Finance finds him guilty of a long list of charges. Suffice it to mention here the most important findings of the Secretary of Finance, to wit: (1) That he has allowed a big amount of accounts receivable to accumulate in his books, leaving the same unliquidated for a much longer period than that allowed in the accounting regulations, resulting in the exhaustion of the cash available for provincial purposes and the consequent improper application thereto of part of the trust fund; (2) That he refused to suspend the Municipal Treasurer of Manito, Albay, as required by the provisions of section 2211 of the Revised Administrative Code, when it was reported to him by the Provincial Auditor that the aforesaid Municipal Treasurer was found short in his cash accountability; (3) That he failed to comply with an unnumbered provincial circular dated August 10, 1934, of the Department of the Interior, continued in force by the Department of Finance, requiring the submittal of monthly financial reports of Provincial Treasurers within the first 15 days of the following month, it appearing that he invariably delayed the submission of his financial and assessment reports from December, 1936, to November, 1937, for several months; and (4) That without justifiable cause, he has considerably delayed action on, if not entirely ignored, important papers referred to him by the Department of Finance for comment or investigation, in spite of several tracers and requests for explanation repeatedly sent to him.

I have carefully reviewed the papers of this case and I find the conclusions of the Secretary of Finance to be in

accordance with the facts as shown in the record. The conduct of the respondent in failing to observe the regulations, circulars and orders of the Department of Finance and in refusing to comply with the express provisions of law, proves him guilty of negligence and indifference in the performance of his duties, and would not warrant his continuance in office.

In view of the foregoing, and concurring in the recommendation of the Secretary of Finance, the respondent, Celerino R. Diño, is hereby required to resign from office as Provincial Treasurer of Albay, immediately upon receipt of this order.

Done at the City of Manila, this 3rd day of June, in the year of Our Lord, nineteen hundred and thirty-eight, and of the Commonwealth of the Philippines, the thrid.

(Sgd.) MANUEL L. QUEZON
President of the Philippines