

MALACAÑANG
MANILA

BY THE PRESIDENT OF THE PHILIPPINES
ADMINISTRATIVE ORDER NO. 133

EXONERATING MR. JOSE L. RECIO PROVINCIAL TREASURER OF BATAAN.

This is an administrative case against Mr. Jose L. Recio, Provincial Treasurer of Bataan, for alleged technical malversation involving the purchase of two (2) heavy cars for his exclusive use and that of the Acting Provincial Auditor committed in his capacity as officer in charge of the Office of the Provincial Treasurer of Batangas.

In support of the charge, the complainant, Mr. Leonardo C. Gutierrez, alleged, among other things, that the cost of the two cars had been charged against the road and bridge fund of the province of Batangas, in violation of Section 2113 of the Revised Administrative Code and Sections 126 and 469 of the Revised Manual of Instructions to Treasurers.

At the formal hearing of the case, both complainant and respondent agreed that two heavy cars, specifically described as follows:

"One (1) 1963 Impala, four door sedan—Autumn Beige, bearing Serial No. CAP-63MML-17207, Eng. No. PO5L4BA 317204, Supplied with Jack w/ handle, rim wrench & WDW tire GDR GI 189 (c/o The Provincial Treasurer) and

"One (1) 1963 Impala—four door sedan—Saddle brown, bearing Serial No. CAP-63-MNL-17235, Eng. No. PO531AC 317231, Supplied with Jack w/ handle, rim wrench, & WSW tire FRS-CL-197 (c/o The Provincial Auditor)."

were purchased by the province of Batangas under Requisition & Issue Voucher No. 00604 dated November 19, 1963; and that the purchase price was charged to the Road and Bridge Fund (J-71-7).

Respondent, however, denied having committed the offense charged, claiming that his act of requisitioning and purchasing the cars in question from the Road and Bridge Fund does not constitute technical malversation, as there was an appropriation set aside for the purchase of land transportation equipment in the Road and Bridge Fund; and that such transaction was legal, considering that approval of the same had been favorably recommended by the Secretary of Finance as regards the car for the official use of the Provincial Treasurer and by the Auditor General as to the other car for the official use of the Provincial Auditor; and that the purchase had been approved by the Executive Secretary, acting by authority of the President.

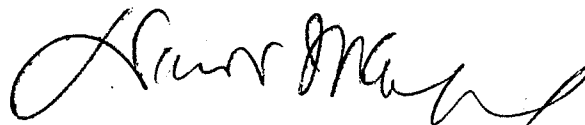
Jose L. Recio

On the other hand, complainant, to bolster his charge, submitted an opinion of the Deputy Auditor General contained in his 4th Indorsement dated August 11, 1964 (Exh. A), the pertinent portion of which reads:

" . . . the purchase of the two (2) cars here in question with funds coming from the road and bridge fund for the exclusive use of the Provincial Treasurer and the Provincial Auditor of the province of Batangas, as stated in Resolution No. 2323 of the Provincial Board of said province, series of 1963, is not in consonance with the ruling of this Office and the provisions of the Revised Manual of Instructions to Treasurers to the effect that the road and bridge fund may not be used for the purchase of cars or automobiles for the exclusive use of officials other than the District Engineer . . . such an action would be tantamount to indirect transfer of funds from the road and bridge fund to general fund. . . "

After a perusal of the record of the case, this Office finds respondent's explanation satisfactory. Despite the aforesaid opinion, the record shows that the Deputy Auditor General himself recommended approval of the transaction as an exceptional case and that it was duly approved. Wherefore, Provincial Treasurer Jose L. Recio is hereby exonerated from the charge.

Done in the City of Manila, this 1st day of Sept. in the year of Our Lord, nineteen hundred and sixty-five.



By the President:



JUAN S. CANCIO
Acting Assistant Executive Secretary