

**Malacañang**  
Manila

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 27

SUSPENDING MR. PEDRO L. HERRERA AS PROVINCIAL TREASURER OF  
ZAMBOANGA DEL SUR

Mr. Pedro L. Herrera, Provincial Treasurer of Zamboanga del Sur, is charged with non-remittance to the National Treasury of ₱435,388.88 of the national collections and the incurrence of an overdraft of ₱417,302.86 without the prior authority of the Department of Finance. These facts were verified from the report of the Provincial Auditor. The breakdown of the overdraft is as follows:

General Fund . . . . .	₱173,542.13
National Provincial Special	
Highway Fund . . . . .	84,230.93
Road and Bridge Fund . . . . .	158,491.90
Garage Fund . . . . .	<u>1,037.90</u>
Total . . . . .	₱417,302.86

In his explanation Mr. Herrera showed that the overdrafts of the general and garage funds were already covered by collections at the close of the fiscal year ending June, 1960. Those of the highway fund and the road and bridge funds were already reduced to ₱84,230.93 and ₱9,986.06, respectively. He alleged that these overdrafts were incurred in the honest belief that the province would be given ₱48,626.08 from the contingent fund of the President because of damage from floods and other calamities.

As to the non-remittal of the national funds, he stated that in view of the poor collection of local taxes there was no remedy but to use the national collections in order not to paralyze the normal functions of the local government, and that as soon as the internal revenue allotments would be received the balance of the unremitted collections of ₱125,721.33 would be remitted to the Treasurer of the Philippines.

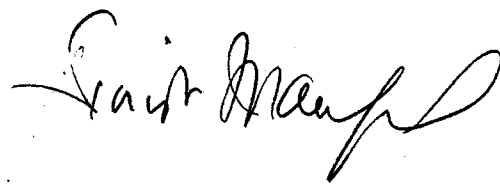
His explanation is not satisfactory. Provincial Circular No. 22 dated September 16, 1959, of the Department of Finance specifically provides that no amount should be estimated from national aid unless it is actually received or certified as available by national authorities. His actuations on the trust funds and the delayed remission of the national collections are irregular

*Herrera, Pedro L.*


and violative of the provisions of Provincial Circular No. 21 dated October 18, 1956, of the Department of Finance.

In view of the foregoing, and in order to serve as a warning to fiscal officials to be more careful in their duties, Mr. Pedro L. Herrera is suspended from office as Provincial Treasurer of Zamboanga del Sur for a period of one (1) month without pay effective from receipt of a copy hereof. He is also hereby reprimanded and warned that commission of similar offenses in the future will be dealt with more severely.

Done in the City of Manila, this 8th day of October,  
in the year of Our Lord nineteen hundred and sixty-two.



By the President:



SALVADOR L. MARINO  
Executive Secretary