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October 18, 1990

MEMORANDUM NO. 166
Series of 1990

T O: Mrs. HERMOGINA U. BULILAN

R E: RESULTS OF INVESTIGATION FOR GROSS NEGLECT OF DUTY

The Ad Hoc Committee, composed of Dr. Manuel K. Palomar (Chairman), Mr. Dominador S. Ugsang, Mr. Alfredo A. Arradaza, Jr., Dr. Jose L. Bacusmo and Dr. Jose M. Alkuino, Jr. (Members), conducted an exhaustive investigation on May 29-30, 1990, and June 7, 1990 based on Memorandum No. 66, s. 1990 from this office which charged you for gross neglect of duty in connection with the loss of government money from your office while under your jurisdiction sometime between March 11 and March 12, 1990. Affidavits and other documents were also gathered and examined by the Committee in arriving at their findings contained in a 12-page report now in the custody of the office.

It was indicated by the Committee that you refused to be investigated as manifested in your letter to the Committee dated May 29, 1990 which was regarded as a waiver of your right to be heard.

Based on the report of the Committee, the following were found:

- 1) From the report of the Commission on Audit, through State Auditor, Miss Eva Fulache, dated March 23, 1990, your total net shortage was P617,982.30 which was attributed to the break-in at the Cashier's Office.
- 2) Miss Fulache also found out that some of the cash inside the pay envelope did not tally with the amount per payroll due the respective employees;
- 3) The State Auditor, Eva Fulache, also reported that not all the cash and ready pay envelopes were placed inside the combination steel safe. This finding of Miss Fulache was admitted by you in your letter-explanation dated April 10, 1990 in Answer to Memorandum No. 66, s. 1990 issued by the Office of the President wherein you stated that the pay

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envelopes were placed in storage cabinet which was unlocked. The same finding is corroborated by Maria Nuñez who testified that after sacking, both of you placed the pay envelopes inside the steel cabinet with a destroyed lock. There is, however, no written record that you requested the Office of the President for an additional and bigger safe nor did you inform the President or your direct superior of the unsafety status of the cash in your office.

- 4) The State Auditor reported that your collections from March 1-8, 1990 were not remitted/deposited by you in accordance with the frequency of deposit provided under Joint COA-MOF Cir. No. 1-81. You went to Ormoc City on March 9, 1990 to withdraw the salaries of regular staff per your Affidavit dated April 5, 1990. Yet you did not deposit your collections of March 1-8, 1990 in blatant violation to the aforementioned Joint COA-MOF circular.
- 5) Anecia Fernandez and Prof. Camilo Villanueva testified that you, although the College Cashier, was incharge of the disbursement of General Fund 101, Cash, Disbursing Officer (8-70-500) which was found out by the State Auditor, Miss Eva Fulache, to have been short of the amount of ₱576,437.54 from the total shortage of ₱617,982.30.

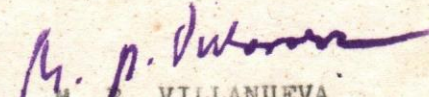
In view of the above findings therefore, you have committed two (2) counts of gross neglect of duty as follows:

- 1) You committed gross neglect of duty for not keeping inside the vault and/or combination steel safe a large amount of government funds amounting to ₱617,982.30 which was the subject of a robbery committed between 8:15 p.m. of March 11, 1990 to 4:00 a.m. of March 12, 1990. Had you taken the necessary precautionary measure, the government would not have lost the subject amount. There is no record whatsoever that you informed your immediate superior or the College President of the unsafety status of the cash inside the Cashier's Office. Neither did you inform the Security Guards to be extra watchful of your office because of a large amount you kept inside an unlocked receptacle.
- 2) You committed another gross neglect of duty for not remitting/depositing your collections of March 1-8, 1990 in accordance with the frequency of deposit provided under Joint COA-MOF Circular No. 1-81. You went to Ormoc City on March 9, 1990 to withdraw for the salaries of the regular staff per your affidavit dated April 5, 1990, yet you did not deposit your collections of March 1-8, 1990 in violation to the above-cited circular. Had you adhered to your sworn duty of keeping all government funds safe under your custody by remitting and/or depositing the same in the bank, such collections could not have been included in the robbery.

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For these two counts of gross neglect of duty, you can be dismissed with forfeiture of all benefits in favor of the government. This penalty is in line with CSC Memorandum Circular No. 30, s. 1989 which provides that a first offense of gross neglect of duty is punishable by dismissal. However, for humanitarian reason, I am placing your offenses under Presidential Decree No. 807 with a penalty of Forced Resignation effective immediately as provided also under Section 414 of the VisCA Code. In addition, you are required to pay the College the amount of SIX HUNDRED SEVENTEEN THOUSAND NINE HUNDRED EIGHTY TWO PESOS & 30/100 (P617,982.30) as the reported amount lost.

For compliance.


M. R. VILLANUEVA
President

cc: Personnel
Accounting
Cashier
Records
COA
Board of Trustees
Civil Service Commission
NBI
PG/INP