

[ADMINISTRATIVE ORDER NO. 454, May 04, 1982]

**EXONERATING CEBU CITY TREASURER AUGUSTO PACIS AND
FORMER CEBU CITY ASSISTANT TREASURER (NOW PROVINCIAL
TREASURER OF LEYTE) FLORENCIO LUNA**

This refers to the administrative case filed by the Ministry of Finance against Messrs. Augusto Pacis, City Treasurer of Cebu, and Florencio Luna, former Assistant City Treasurer of Cebu (now Provincial Treasurer of Leyte), for dishonesty and violation of the Anti-Graft and Corrupt Practices Act in connection with the processing, approval and payment of some nine vouchers involving the disbursement of certain barrio funds. The case was formally investigated by the Presidential Investigating Committee created under Administrative Order No. 175, series of 1969, as amended.

It appears that on or about July 16, 1974, Raymundo de los Reyes, Barrio Captain of Sawang Calero, Cebu City, together with Daniel San Juan and Gloria Maspiñas, both former officials of said barrio, inquired from respondent Pacis about a certain voucher covering payments made to Rodwil Enterprises for alleged deliveries of concrete pipes to said barrio. Upon verification, the voucher was found to have been paid four days earlier. The aforementioned barrio officials, however, denied the delivery of the concrete pipes to their barrio and claimed that their signatures on the voucher and its supporting papers were forged or falsified. Hence, on August 1, 1974, respondent Pacis ordered the investigation of the anomaly and created a special investigating committee for the purpose. The committee submitted its report on September 9, 1974, and respondent Pacis indorsed the same to the City Fiscal of Cebu, recommending the prosecution of the perpetrators.

After a short preliminary inquiry by the Cebu City Fiscal's Office, the case was forwarded to the Criminal Investigation Service (CIS) which conducted its own investigation of the case resulting in the discovery of eight other vouchers wherein the barrio officials' signatures appeared to have been falsified. Hence, the CIS submitted its report to the Cebu District State Prosecutor on the basis of which the latter filed eighteen (18) criminal information against respondent Pacis and several others. Pacis, upon order of the court, has heretofore "been suspended from office since April 25, 1977. Respondent Luna, who was subsequently included in the criminal case, elevated said action of the District State Prosecutor to the Ministry of Justice which, as of the time the finding and recommendation of the Presidential Investigating Committee were made, had not made its ruling thereon. Thus, the Circuit Criminal Court of Cebu, before which the criminal cases were filed, suspended the hearings thereof.

The pendency of the criminal cases notwithstanding, the instant administrative complaint was initiated by the Ministry of Finance and was investigated by the Presidential Investigating Committee created under Administrative Order No. 175,

series of 1969, as amended.

The evidence adduced at the investigation disclosed that during the period starting from December 17, 1971, and up to and including July 12, 1974, some nine vouchers were processed, approved and paid for the alleged deliveries of certain materials to three barrios in Cebu City, to wit:

Barrio Sawang Calero:

Voucher No. 041, for the payment of 16 sets of mercury vapour arc lamp in the amount of P4,800.00;

Voucher No. 042, for the payment of 73 pieces of concrete pipes in the amount of P4,993.00;

Voucher No. 043, for the payment of various electrical supplies in the amount of P4,963.00;

Voucher No. 1528, for the payment of various electrical supplies in the amount of P4,963.00;

Voucher No. 1529, for the payment of 16 sets of mercury vapour lamp in the amount of P4,800.00;

Voucher No. 1530, for the payment of 73 pieces of concrete pipes in the amount of P4,993.00;

Barrio Santa Cruz:

Voucher No. 022, for the payment of 16 sets of mercury vapour arc lamp in the amount of P4,800.00;

Barrio Tira

Voucher No. 902, for payment of 73 pieces of concrete pipes in the amount of P4,993.00; and Voucher No. 903, for the payment of various electrical supplies in the amount of P4,912.00.

In the transactions involving the above vouchers, it was made to appear: that barrio resolutions were passed and approved, by the barrio councils of Sawang Calero, Tira and Sta. Cruz; that requisition and issue vouchers were made and certified to by the barrio officials concerned; that public canvasses in the procurement of the supplies and materials requisitioned were conducted by the barrio officials; that lists of probable bidders were furnished by the barrio officials with canvass forms and participant bidders submitted their accomplished canvass forms with price quotations; that Rodwil Enterprises which was represented by Rodolfo Ybañes was the lowest bidder; and that the barrio officials made certification as to the delivery of the requisitioned items mentioned in the requisition and issue vouchers and as to the authenticity of their signatures thereon. Aside from the evidentiary documents in support of the foregoing, other instruments were found attached to the questioned vouchers, to wit: Debit/Credit Advice of Barrio Form No. 2, Payment Order and Voucher Taxpayers' Certificate and Invoice of Rodwil Enterprises.

Despite the foregoing, however, all the barrio officials concerned denied in their affidavits and in their testimonies the genuineness and/or authenticity of their signatures appearing on the vouchers and on the supporting papers. These officials