

**[ ADMINISTRATIVE ORDER NO. 172, April 25,  
1969 ]**

**EXONERATING MR. LEONARDO C. GUTIERREZ, PROVINCIAL  
TREASURER OF BATANGAS**

This is an administrative case instituted by Mr. Silvestre D. Florindo, Budget and Fiscal Officer of Batangas, against Provincial Treasurer Leonardo C. Gutierrez of Batangas, for malfeasance, misfeasance, nonfeasance, etc., on fifteen (15) counts allegedly committed by the latter in the performance of his official duties, summarized as follows: violation of Section 2119 of the Revised Administrative Code, as amended by Section 1 of Republic Act No. 1063, by failing to submit on time to the Provincial Governor the certified detailed statements of all receipts and expenditures of the Province of Batangas for certain fiscal years; grave abuse of discretion by certifying the amount of P1,029,849.60 as the estimated annual income; incompetence or ignorance for not knowing that the annual budget is the significant tool of management; juggling of funds by making false entries in books of accounts; technical malversation; ignorance of accounting procedure; and other offenses in violation of certain laws.

In the formal investigation conducted by Department of Finance probers, where both respondent and complainant were present or represented during the hearings, the former denied all the charges and successfully showed that there was no bad faith in the entries made in the books of accounts nor was there any violation of existing laws, rules and regulations.

After a careful review of the evidence, oral and documentary, presented by both complainant and respondent, with due consideration of the facts and circumstances appertaining thereto, I agree with the findings of the Department of Finance that there is no sufficient basis to hold respondent guilty of malfeasance, misfeasance and nonfeasance as charged. The bulk of the evidence of complainant consists of bookkeeping entries, which, though public documents, do not in themselves prove any offense committed by the respondent for the following reasons: first, there was no proof submitted that the entries were made without sufficient supporting papers, or that the supporting papers were fraudulent, and hence without due authority; secondly, there was no proof that such entries were made under the direct order of the provincial treasurer; and lastly, there was no proof submitted on actual commission of offenses in connection with said bookkeeping entries which are punishable under our laws.

In view of the foregoing, and upon recommendation of the Secretary of Finance, Provincial Treasurer Leonardo C. Gutierrez is hereby exonerated from the administrative charges against him.

Done in the City of Manila, this 25th day of April, in the year of Our Lord, nineteen