

MALACANAN PALACE
MANILA


ADMINISTRATIVE ORDER NO. 424

DISMISSING ANICETO L. DOMINGO FROM THE SERVICE AS
CITY TREASURER OF CABANATUAN CITY.

This is an administrative case against City Treasurer Aniceto L. Domingo of Cabanatuan City for dishonesty, violation of office rules and regulations and incurrence of overdraft.

The records show that reacting to reports of anomalies in the disbursement of City funds by Cabanatuan City between the months of October, 1974 and March, 1975 in payment of allegedly fraudulent claims of certain employees purportedly for reimbursement of transportation expenses in grossly excessive amounts, the Commission on Audit dispatched an audit team in June, 1975 to examine the accounts and financial operations of the City government of Cabanatuan. The Secretary of Finance sent special investigators to look into the same case. On the basis of the reports of the Audit team and the special investigators of the Finance Department Acting Secretary of Finance Pedro H. Almanzor sent the respondent a letter dated January 5, 1976 formally charging him with dishonesty, violation of office regulations and incurrence of overdraft, pertinent portion of which, reads:


"That in or about the period covering October, 1974 to March 1975, in your capacity as City Treasurer and in the performance of your official duty, you did then and there, willfully, unlawfully, in wanton disregard of existing rules and regulations and in connivance with Mr. Ruperto Villamin, Senior Clerk in the Office of the City Auditor of Cabanatuan and Messrs. Reynaldo Diaz, Cecilio Escudro, Fabian Soriano, Isagani Nolasquez, Bonifacio Bernardo, Ernesto Ocampo, Ernesto de Guzman, Roman Mendoza, and Pablo Carpio, all personnel of the public



market thereat and Messrs. Arturo Mendoza and Gabriel Nicolas, both laborers of your office performing the duty of Sand and Gravel Checkers, Mr. Regino Antonio, Janitor-Messenger, Mr. Angel Gutay, Administrative Deputy, Mr. Ramon Mateo, Bookkeeper, Mrs. Gloria R. Diaz, Cashier and Mr. Bonifacio Garcia, Assistant Cashier, all of your Office, and confederating with one another, defrauded the City Government of Cabanatuan in the amount of ₱115,763.85, more or less, which amount represents disbursements for travelling expenses, making it appear that the said market personnel and laborers actually collected reimbursements for travelling expenses incurred while performing their duties within the city limits of Cabanatuan and that they were actually entitled thereto, while in truth and in fact said market personnel and laborers have not undertaken the alleged trips; that they have not received the full amount covering the same and that they were not entitled to said reimbursements.

"To facilitate the payments of alleged reimbursements of travelling expenses, the vouchers were approved by you even without any evidence of travel and duplicate copies of the vouchers presented; without verifying the existence of funds to cover the same and without coursing the processing of said vouchers through the regular channels. Furthermore, the vouchers were paid in cash although the amounts involved were more than ₱1,000.00 in violation of Memorandum Circular No. 624 dated Aug. 9, 1973 of the General Auditing Office, now Commission on Audits. As a result of the said disbursements, you incurred fund overdrafts in your C-5-f and C-36-f accounts and at the end of the fiscal year 1974-1975 you have an overdraft in your General Fund in the total amount of ₱150,000.00 more or less.

"Wherefore, you are hereby given five (5) days within which to submit your written answer to the foregoing charges.
xxx."




In the same letter respondent was suspended from office effective immediately upon receipt thereof.

After receipt of respondent's answer denying the charges, a formal investigation was conducted by the Presidential Investigating Committee created under Administrative Order No. 175, series of 1969, as amended. The Committee made the following findings: that all vouchers cover claims for reimbursement of alleged travelling expenses of the market master or market collectors in issuing tickets and collecting stall rentals inside the public market; that the travelling expenses approved by the respondent City Treasurer were grossly excessive or that claimants were not entitled to them considering that market masters and collectors do not travel beyond the confines of the public market in the performance of their functions; that the specific dates or periods of the alleged travels are not indicated on the face of the vouchers; that the required itineraries of travel were not attached to the vouchers; that all vouchers do not bear the signature of the City Auditor or his Assistant on Certificate No. 4 thereof to signify their having been pre-audited; that vouchers covering claims for more than ₱1,000.00 were journalized under A-1-1 account (cash payment) despite existing COA regulation requiring payments in such amount to be in check; that senior clerk Ruperto Villamin who initialed the vouchers for the City Auditor's Office was not authorized to pass in pre-audit the vouchers in question. The Committee, however, declared that respondent's alleged connivance with Villamin who was made to appear as the real culprit and mastermind of the fraud, and the other personnel in the former's office mentioned in the complaint, as well as his incurrence of overdrafts as charged therein, have not been conclusively established.

Based on the aforecited findings the Committee concluded that Domingo was remiss in the discharge of his primary fiscal responsibility as chief fiscal officer of the City when he approved for payment the questioned vouchers which were patently irregular on their faces and defectively prepared, and certified to their actual payment under dubious circumstances.

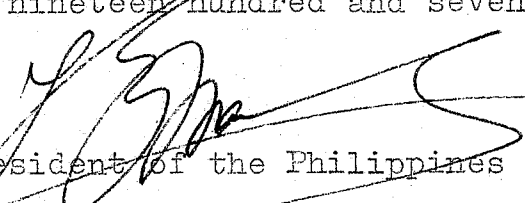
The Committee recommends that respondent be found guilty of violation of office regulations.



After a study of the case, I agree with the findings of the Committee that the charges of connivance and incurrence of overdraft were not substantiated. However, the records of the case shows beyond doubt that respondent was guilty of violation of office regulations and gross neglect of duty. With his more than nineteen (19) years of service in the government, he could have easily discovered and prevented the commission of the anomaly which prejudiced the city government and its people. Evident in the records is the unexplainable and dismal failure of respondent to note the irregularities and errors patent on the face of the vouchers in as many times as the number of the questioned vouchers. In fine, the records eloquently speak of a case of gross negligence on the part of respondent which makes him undesirable. Such conduct of respondent can be considered as having failed to meet the minimum standard of competence and integrity required of officials and employees in the government service.

WHEREFORE, Aniceto L. Domingo, City Treasurer of Cabanatuan City, is hereby dismissed from the service effective upon receipt of this order.

Done in the City of Manila, this 4th day of November in the year of Our Lord, nineteen hundred and seventy-seven.


President of the Philippines

By the President:


JUAN C. TUBERA
Presidential Assistant