

**[ ADMINISTRATIVE ORDER NO. 475, January 24, 1984 ]**

**DISMISSING MR. GERVACIO C. ALVEZ FROM OFFICE AS CITY TREASURER OF TOLEDO CITY**

This is an administrative case filed against City Treasurer Gervacio C. Alvez of Toledo City for dishonesty and violation of reasonable office regulations. The charges were investigated by a committee of the Department (now Ministry) of Finance which found the respondent guilty of such charges and recommended the latter's dismissal from office.

The case stemmed from a report dated February 23, 1976, of Regional Office No. VII of the Commission on Audit in Cebu City which revealed that certain irregularities in the office of the City Treasurer of Toledo City were discovered during the examination of the cash and accounts of City Treasurer Gervacio C. Alvez and other accountable officers in the said Treasury office (Exhibit "A"). After a preliminary examination and evaluation by the Department of Finance of the aforementioned COA report, a formal charge was lodged on April 1, 1976 against City Treasurer Alvez for Dishonesty and Violation of Reasonable Office Regulations. In the charge, it was stated that Mr. Gervacio C. Alvez misappropriated government funds in the amount of (a) P15,000 purportedly used for paying wages of laborers and (b) P108,934.22 which was allowed to be disbursed through payments of vouchers and documents which were found not to be valid under existing auditing regulations. Although the respondent restituted (a) the amount of P15,000 as evidenced by official receipt No. 6060003 (Exh. "20") and (b) a part of the amount of P108,934.22 of the second embezzlement as shown by several official receipts (Exh. "4" to "20"), the acts of misappropriation still exist and he cannot escape responsibility and should be made liable for such dishonesty and gross violation of the honor and dignity of his office.

WHEREFORE, as recommended by the investigating committee, Mr. Gervacio C. Alvez is hereby dismissed from office as City Treasurer of Toledo City, effective upon receipt of a copy of this order.

DONE in the City of Manila, this 24th day of January, in the year of Our Lord, nineteen hundred and eighty-four.

(Sgd.) **FERDINAND E. MARCOS**  
President of the Philippines

By the President:

(Sgd.) **MANUEL M. LAZARO**  
Presidential Assistant for Legal Affairs

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