

**[ADMINISTRATIVE ORDER NO. 141, March 06,
1951]**

EXONERATING TREASURER FELIPE B. PAREJA OF CEBU CITY

This is an administrative case against Mr. Felipe B. Pareja, treasurer of Cebu City, for certifying to the need of, and causing to be purchased, while he was provincial assessor of Cebu, allegedly unnecessary equipment and for conduct unbecoming an official.

After going over the record of the case, I find that the charges have not been substantiated.

It appears that thirty-eight (38) steel storage cabinets were requisitioned by respondent wherein to keep the tax declarations and other papers pertaining to assessment because his office was then housed in a small building of highly inflammable materials situated near a restaurant which was also a fire hazard; that those cabinets were intended to be distributed to the various municipalities of the province after the general revision of real property assessments had been completed; and that if some of the cabinets were at the time of the investigation found still empty or used for purposes other than that for which they were intended, it was because the revision work had not been finished and papers connected therewith were still coming in.

As regards the purchase of a set of Comments on the Rules of Court by Chief Justice Moran, respondent explains that he needs the books for reference in answering queries received in due course of business. In view thereof and as the amount involved is relatively small, the purchase may be allowed.

With respect to the charge of unbecoming conduct, respondent claims that he refused to answer certain questions on the purchase of the law books above referred to (in view of which the investigation had to be stopped) because they were incriminatory and irrelevant to the matter at issue and, besides, his understanding was that he was merely a witness and not a respondent as the questions propounded tended to make him. On the other hand, the special investigator believed that such questions were necessary to enable him to discharge the duties entrusted to him. Evidently, the misunderstanding arose from an honest difference of opinion which does not warrant taking administrative action against the respondent.

In view of the foregoing respondent Felipe B. Pareja is hereby exonerated from the charges filed against him.

Done in the City of Manila, this 6th day of March, in the year of Our Lord, nineteen hundred and fifty-one, and of the Independence of the, Philippines, the fifth.