

**STANDARD RICE AND CORN MILL AND/OR AURELIO SIA,
PETITIONERS, VS. THE HON. DIONISIO C. DELA--SERNA ACTING BY
AUTHORITY OF THE HONORABLE SECRETARY OF LABOR, AND
ASSOCIATION OF TRA...**

G.R. No. 92249. March 20, 1991

Ponente: GUTIERREZ, JR., J.

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GUTIERREZ, JR., J.:

This is a petition for review assailing the orders issued on August 7, 1989 and January 30, 1990 by the public respondent in Case No. ROXI-LSERD-22-86 entitled "Association of Trade Unions (ATU-TUCP), Pedro Pastor and 14 other complainants, versus Standard Rice and Corn Mill and/or Aurelio Sia." The orders are alleged to have been issued without or in excess of jurisdiction or with grave abuse of discretion.

The antecedent facts are as follows:

The petitioner, Standard Rice and Corn Mill is a private company engaged in the business of milling rice and corn with Aurelio Sia as its owner and manager.

The respondent union, Association of Trade Unions (ATU-TUCP) represents the workers of the petitioner. Originally, there were fifteen (15) complainants in this case. In the course of the proceedings, only eight (8) decided to pursue the case and the seven (7) others executed affidavits of quitclaims/waivers.

On March 12, 1986, the private respondent for and in behalf of the workers filed a complaint against the petitioner for non-payment of emergency living allowance, 13th month pay and service incentive leave pay with the Regional Office of the Ministry of Labor and Employment (MOLE). The workers alleged that since they started working with the petitioner company (some from 1981 and others, 1983), up to January 13, 1986 they were not paid nor did they receive said benefits under the law; that everytime they were paid their salaries daily, they were made to sign blank vouchers for the reason that the office has no time to make entries in said vouchers.

Thereafter, Regional Director Cornelio G. Gabriento directed two Labor Standards and Welfare Officers (LSWO) Francisco B. Hijada, Jr. and Michael Ninte to proceed to the premises of Standard Rice and Corn Mill to investigate the complaint against said establishment. In compliance with the memorandum, the LSWOs conducted an actual inspection of the records of the petitioner on March 18 and 20, 1986 to look into the complaints of the workers. In the course of their investigation, the LSWOs found that complainants were seasonal workers whose work depended on the availability of rice and corn. They were paid everyday at the close of the working hours. Per employment records presented by management for the inclusive period from 1983 up to the time the investigation was conducted, the petitioner had substantially complied with the legal requirements on emergency living allowance, 13th month pay and service incentive leave pay.

On the basis of this report filed by the LSWOs the Regional Director of the MOLE issued an order on May 20, 1986 dismissing the complaint for insufficiency of evidence against the petitioner.

The respondent union appealed said order to the Office of the Minister of Labor and Employment which reversed the order after making the following findings of facts:

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"After a careful and meticulous examination of the records of the case, we find justifiable reason to reconsider the questioned Order of May 20, 1986. Indeed, we have painstakingly gone over the numerous cash vouchers (xeroxed) purportedly to have been the principal and focal point and material documentary evidence relied upon by the Labor Standards and Welfare Officers, and we found several variances in the signatures of the different complainants appearing in the "cash vouchers." Indeed, such discrepancy and variance should not pass unnoticed, otherwise, we shall be remiss (sic) in our duty of pursuing the ends of justice especially for those who are less privileged in life. To say the least, there is doubt as to the genuineness and due execution of the aforementioned "cash vouchers". In *De Sazon v. Heacock*, (G.R. No. 1475-R-April 9, 1976), the Supreme Court categorically ruled that:

"The contents of said documents are only prima facie presumptions, and presumptions cannot stand against evidence to the contrary." (Rollo, p. 37)

Hence, the case was remanded to the Regional Office of origin for further proceedings to determine the genuineness and due execution of the cash vouchers.

Upon its return to the Regional Director, further deliberations were made regarding the authenticity of the signatures appearing on said vouchers. In an Order dated August 16, 1988, the Regional Director dismissed the case for lack of merit on the ground that payment of the workers' claims was fully established by the vouchers.

Again the private respondent appealed said Order, to the Office of the Secretary.

On August 7, 1989, the public respondent sustained the appeal stating that:

"A meticulous examination of the records most particularly the vouchers submitted by respondent in support of its stand that the monetary claims of complainants have already been paid, reveals that such pieces of evidence may not be given probative value as the same were not properly accomplished. Said vouchers bear no number and were not approved by respondent for payment as the space where respondent is supposed to sign is blank. This is quite strange, considering that in the normal course of business before any payment is made, a voucher covering such payment must first be approved by a responsible officer of the establishment. These circumstances only strengthened complainants' consistent claim that when said vouchers were signed by them they were blank.

It is therefore, our considered view that said vouchers, standing alone, may not constitute sufficient evidence of payment of complainants' claims. Consequently, respondent has to pay the benefits being sought." (Rollo, p. 25)

A motion for reconsideration filed by the petitioner was denied by the public respondent in an Order dated January 30, 1990 on the same ground that the cash vouchers were not indubitable evidence of the payment of the workers' claims.

Hence, this petition.

At issue in the instant case is the probative value of the cash vouchers - whether or not the vouchers constitute indubitable and authentic proof of payment of the workers' claims for non-payment of benefits.

The union members alleged that everytime the workers were paid their salaries, they were made to sign blank vouchers for the reason that the office or employer has no time to make entries in the said vouchers for lack of time. The mode of payment of their salary is daily, based on the number of sacks the complainants were able to

handle on that particular day. The complainants further alleged that they were under threat of losing their jobs and of not being paid their salaries should they refuse to sign the blank vouchers.

Apparently, the cash vouchers are the primary and documentary evidence relied upon in the instant case. They are actually the only employment records of the workers kept and maintained by the company.

After noticing several variances in the signatures of the different complainants appearing in the cash vouchers, the public respondent doubted the genuineness and due execution of these cash vouchers. Thus, the case was remanded to the Regional Office of origin for further proceedings.

In resolving such doubt, the Regional Director believed that there was no better way than to re-examine the cash vouchers and confront the individual complainants to verify their signatures. This was precisely what was done in the hearings subsequently conducted where both parties and their counsel appeared. The complainants were afforded time and opportunity to re-examine the cash vouchers they had signed (Records, pp. 306-307).

We quote the pertinent portions of the findings of the Regional Director:

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"On July 5, 1988, complainants Pedro Pastor and Nombrado Enopeña personally examined and scrutinized the cash vouchers of respondent. Both complainants testified and admitted that the signatures on the cash vouchers covering the period from 1983 to early 1986 are their genuine signatures. Complainant Nombrado Enopeña also admitted that there are variations of strokes in his signatures and just the same admitted that they were his signatures. These two complainants, whom the rest of the complainants consider as their leaders in this complaint also admitted before their counsel the genuineness of their signatures when asked by the latter. They likewise admitted that they have not signed any other documents other than the cash vouchers shown them when they withdrew their salaries from their employer, the herein respondent.

"On July 19, 1988, when the six (6) other complainants namely Rodolfo Cuestas, Roberto Abong, Nilo Segovia, Dionisio Segovia, Feliciano Almacin and Nestor Cantones had their turn to re-examine the cash vouchers with the assistance of their counsel, they also testified and admitted that the signatures appearing on the cash vouchers which reflect payment of their wages and other benefits are their genuine signatures. They also admitted that they have not signed any other documents other than the cash vouchers presented to them when they withdrew their salaries from the respondent. These complainants, however, unlike complainants Pedro Pastor and Nombrado Enopeña alleged that they signed blank vouchers." (Rollo, p. 40)

With the complainants' consistent admission of the genuineness of their signatures on the cash vouchers despite the variances and discrepancies, there is therefore no more question as to genuineness and due execution of said cash vouchers.

Nonetheless, the Secretary of Labor maintained that the vouchers in question may not be given probative value considering that they were not properly accomplished. The vouchers bear no numbers and signature of the approving officer which in this case is petitioner, Aurelio Sia.

The fact that the vouchers bear no numbers and do not contain the signature of the approving authority is not at all a fatal defect and will not render the cash vouchers invalid.

Vouchers are numbered as a measure for the company to monitor or keep track of the payments made by it. It is merely an accounting device for internal control of the company's transactions. The absence of it only reflects the poor accounting practice of the company but will not necessarily invalidate the vouchers. It is sufficient that these vouchers are dated, as in fact they are dated to reflect the work done by the complainants on these particular days.

Likewise, the omission of the signature of the official whose approval is required for payment will not nullify the

cash vouchers. If it were an illegal scheme on the part of the petitioner to produce vouchers completely accomplished to show that the monetary benefits were paid, all the vouchers shown could have been properly accomplished and signed by the approving official. A cursory examination of the vouchers would, however, reveal that not all vouchers were signed by Aurelio Sia which only goes to show that there is no attempt of a cover-up.

The petitioner has actually paid the monetary benefits due the workers as reflected in these cash vouchers which contain entries for salaries and wages, cost of living allowances, 13th month pay and others with entries for overtime work or extra labor. There are separate vouchers for the payment of service incentive leave pay. (See sample xeroxed vouchers, Records, pp. 50-175) The workers have actually admitted that they have not signed any other documents other than the cash vouchers when they withdrew their salaries from the petitioner. (Records, p. 307) The genuineness and due execution of these cash vouchers are not in question. As between the oral allegations of the private respondent that the workers were not paid the monetary benefits and the documentary evidence presented by the petitioner, the latter should prevail. (See *Filinvest Land v. Court of Appeals*, 182 SCRA 664, 673 [1990]) With the evidence on record, it strains our mind to find the basis for the private respondent's claim that the petitioner failed to pay the monetary benefits due to its workers.

The probative value of the cash vouchers can not just be impugned or repudiated by mere affidavits or self-serving allegations that the workers signed blank vouchers. Neither will the contents of the vouchers be controverted by mere presentation of blank forms purporting to be samples thereof. The workers themselves have testified on the genuineness of their signatures.

The findings of the Regional Directors that the petitioner has substantially complied with the requirements of law are indeed supported by substantial evidence on record and therefore, binding with this Court. (*Cartagenes v. Ramago Electric Co.*, 177 SCRA 637 [1989]) The workers in the rice mill are unionized and are apparently vigilant in the protection of their rights. They would not have allowed the employer to repeatedly require them to sign falsified or blank vouchers.

Considering the foregoing, we find that the Office of the Secretary of Labor through Undersecretary Dionisio C. dela Serna committed grave abuse of discretion in reversing the findings of the Regional Director when it disregarded the evidence on record and reversed the judgment of the Regional Director without adequate basis.

WHEREFORE, the petition is hereby GRANTED. The questioned orders dated August 7, 1989 and January 30, 1990 are SET ASIDE and the Order of Regional Director Bartolome C. Amoguis, dated August 16, 1988 is REINSTATED.

SO ORDERED.

Fernan, C.J., (Chairman), Feliciano, Bidin, and Davide, Jr., JJ., concur.

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