

**[ ADMINISTRATIVE ORDER NO. 153, December 03, 1955 ]**

**REPRIMANDING CITY TREASURER L. J. OTEYZA OF OZAMIZ CITY.**

This is an administrative case against City Treasurer L. J. Oteyza of Ozamiz City for alleged negligence in the performance of his duties.

It appears that Farnacis Jocson, former Land Tax Clerk in the office of the City Treasurer of Ozamiz City, incurred a shortage in his accounts in the amount of P178.03. He was found guilty by the Commissioner of Civil Service and considered resigned from the service. Upon reexamination of his accounts, it was discovered that Jocson had incurred an additional shortage of P3,257.07 which the Division Auditor stationed at Davao attributed to the negligence of respondent City Treasurer, the Assistant City Treasurer, the Administrative Deputy and the Cashier.

In his defense respondent states that prior to 1952 the reports of his office were not verified by the City Auditor within a reasonable time, so that if errors were found in the verification thereof they could not be corrected by them on time, thereby depriving them of the opportunity to discover any irregularity committed by a clerk in his office; that in 1952 when the Auditor's Office began its verification of their accounts, it returned to his office their copies of the inventory of accountable forms covering several months in a bunch; and that due to the fact that his office was undermanned the inventories required by the City Auditor could not be submitted on time.

The above explanation of the respondent is not entirely satisfactory. Wherefore, and upon the recommendation of the Secretary of Finance, City Treasurer L. J. Oteyza is hereby reprimanded and warned that repetition of similar act in the future will be dealt with more severely.

Done in the City of Manila, this 3rd day of December, in the year of Our Lord, nineteen hundred and fifty-five, and of the Independence of the Philippines, the tenth.

(Sgd.) **RAMON MAGSAYSAY**  
President of the Philippines

By the President:  
(Sgd.) **MARIANO YENKO, JR.**  
Assistant Executive Secretary



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