

**[ADMINISTRATIVE ORDER NO. 235, December
23, 1953]**

**IMPOSING A FINE ON, AND WARNING CITY TREASURER
MARCIAL LIANKO OF NAGA**

This is an administrative case against Mr. Marcial Lianko, City Treasurer of Naga, who stands charged with having made excessive, unnecessary, and irregular purchases of supplies and materials worth P236,830.42 and having paid exorbitant prices therefor while he was acting provincial treasurer of Camarines Sur.

The respondent admits having acquired supplies and materials in excess of the requirements of the service for six months but alleges, among other things, that on the basis of issues thereof made during his incumbency, the stock turned over by him to his successor could have been consumed from nine to ten months; that the regulations limiting the quantity of supplies and materials to be carried in stock to the needs of six months's service were prescribed for normal times; that it took the former Procurement Office and the Bureau of Printing months to fill requisitions of the province, by reason of which local purchases had been resorted to; and that after the premises of the Bureau of Printing had been burned, printed forms had to be acquired from private dealers in the interest of the service.

Respondent's explanation is not entirely satisfactory. The fact that the instructions governing the quantity of supplies and materials that may be carried in stock were issued before the war when conditions were different does not justify utter disregard thereof, the same not having been revoked by competent authority and hence still in force. At least it should have occurred to him to consult the Secretary of Finance before deviating therefrom. Moreover, to avert detriment to the service, the quantity acquired should have been limited to that which was absolutely necessary for six months' use. Although the purchase of printed forms from private dealers after the burning of the premises of the Bureau of Printing may be justified, he should have obtained the required approval of the Department of Finance before placing his orders with those dealers.

As regards the charge that he paid excessive prices for the articles involved, some of which were allegedly unnecessary, respondent denies the same and alleges that the need therefor was duly certified to by the property clerk and in certain instances, by the chief of the division that would use them; that the provincial governor had approved the vouchers concerned and even signed certificate No. 2 on the face thereof; that the vouchers were paid after they had been passed in audit by the provincial auditor; and that the prices of the Bureau of Printing could not be used as guide in determining the loss suffered by the province because that office was not then in a position to supply the needed forms.

Except the last allegation which may be accepted as satisfactory, the others only indicate that he reposed excessive confidence in his subordinates. He was not also