

**[ ADMINISTRATIVE ORDER NO. 252, December  
23, 1953 ]**

**ADMONISHING CITY TREASURER QUIRICO BATTAD OF BUTUAN**

This is an administrative case against Mr. Quirico Battad, City Treasurer of Butuan, who, as assistant provincial treasurer of Agusan and in charged of the office in the absence of the provincial treasurer, allegedly authorized the payment of ₱1,003.40 for undelivered supplies, in violation of existing regulations on the matter.

Respondent admits having made advance payment but tries to justify his actuation on the following grounds: (1) that after the liberation the Bureau of Supply always required advance payment to cover the cost of supplies requisitioned because merchants would not deliver the goods unless the cost thereof had been paid first; (2) that subscription fees for newspapers and magazines are also paid in advance; (3) that the supplies were then badly needed; and (4) that the goods paid for were subsequently delivered.

Except for the first ground, the others were evidently availed of by the respondent for want of better reasons to support his actuation. Considering his long and extensive experience in the treasury service, he knew, or should have known, that purchases of supplies and subscriptions for newspapers and magazines are matters distinct from each other by reason of their nature and are covered by different regulations. Neither will the urgent need of the Government for supplies justify the advancing of public funds for the purchase thereof. Similarly the subsequent delivery of the goods does not excuse, although it might mitigate, the irregularity committed.

As regards the first ground, that after the liberation the Bureau of Supply always required the local governments to make advance payment to cover the cost of supplies requisitioned by them because merchants would not make delivery without payments first of the goods, and hence advance payment made directly to the dealer instead of through the Bureau of Supply is not in order but even simpler and faster, respondent should know that the Purchasing Agents pays the cost of the articles involved only upon, not before, delivery of the same to his office.

In view of the foregoing, I find respondent guilty of the charge. Considering, however, the relatively small amount involved, the fact that the province did not suffer any loss in the transaction and respondent's long service in the Government, he is hereby merely admonished to be more careful in the discharge of his duties, with a warning that commission of similar irregularity in the future will be dealt with more severely.

Done in the City of Manila, this 23rd day of December, in the year of Our Lord, nineteen hundred and fifty-three, and of the Independence of the Philippines, the