

**[ADMINISTRATIVE ORDER NO. 112, March 29,
1950]**

**REMOVING MR. FRANCISCO MARTINEZ FROM OFFICE AS
PROVINCIAL TREASURER OF LEYTE**

Mr. Francisco Martinez, Provincial Treasurer of Leyte, is charged with the following irregularities:

1. That respondent personally dealt with, and delivered to, Manila merchants requisitions for supplies, materials and equipment contrary to existing regulations;
2. That he made purchases of supplies, etc., from Manila merchants without public bidding or the intervention of the Procurement Office;
3. That he was extremely careless and negligent in passing payments for articles at exceedingly high prices;
4. That he purchased printed forms at exorbitant prices without previous authority;
5. That he purchased school supplies without the approval of the proper authorities;
6. That he purchased and accumulated a huge stock of supplies and materials worth the enormous sum of ₱2,727, 552.56; and
7. That in acquiring this big stock of supplies and materials, he used public and private trust funds.

After going over the record of this case, I find that charges Nos. 1, 4, and 7 have been satisfactorily explained.

With respect to charges Nos. 2 and 3, the respondent denies that the supplies and materials in question were purchased without public bidding or the intervention of the Procurement Office. He claims that the vouchers covering payments thereof were "supported by a letter or endorsement of that Office showing the Manila price of the articles or the reasonableness of the price as shown in said letter or endorsement, except in the case of requisitions showing the prices opposite the corresponding articles on the face of such requisitions and which * * * already bore the approval of the Department of Finance when the same were submitted to the respondent for consideration." He also states that payment for the articles was made after the corresponding vouchers had been passed in audit by the auditor, and he had no reason to suspect that the latter would not allow strictly his duties in passing upon the vouchers submitted to him for pre-audit; that most of the requisitions for supplies already bore, as stated above, the approval of the Department of Finance when they were presented to him for the first time, accompanied even in certain cases with personal letters or telegrams of highly placed officials in the General Auditing Office urging favorable action; and that despite pressure from above, he exerted efforts to protect the interest of the Government as shown by the fact that he had stricken out certain articles or reduced the quantities thereof.

I find respondent's explanation of these charges not entirely satisfactory. Considering the large quantities of the supplies and materials involved with value running into millions of pesos, even if pressure had been brought to bear upon him, he should have exercised extreme care in making the purchases for the province.