

**[ADMINISTRATIVE ORDER NO. 152, March 22,
1951]**

**REMOVING MR. GREGORIO SOLIS FROM OFFICE AS PROVINCIAL
TREASURER OF CAMARINES SUR**

Mr. Gregorio Solis, Provincial Treasurer of Camarines Sur, stands charged with irregularities committed by him in the acquisition and disposal of supplies and materials as such provincial treasurer of Camarines Sur and while he was holding the same position in Cavite.

The record shows that in violation of existing law and regulations respondent, as provincial treasurer of Camarines Sur, purchased during the period from June 1, 1949, to May 31, 1950, excessive and unnecessary supplies and materials at exorbitant prices without public bidding; that, evidently to reduce his stock, he practically dumped supplies and materials on the various municipal treasurers; and that he used trust funds to cover in part the cost thereof. It also appears that as provincial treasurer of Cavite he bought about the middle of 1948 and early part of 1949 excessive quantities of supplies and equipment at unreasonably high prices.

Respondent's explanation that the huge acquisitions of supplies and materials for the province of Camarines Sur were made possible because of his trust and confidence in his assistant treasurer who passed upon the correctness and reasonableness of the acquisitions and in his property clerk who certified to the urgent necessity thereof is not satisfactory. The primary responsibility for such acquisitions belongs to respondent, it being one of his functions to "acquire for the provincial government all necessary supplies, material, and office equipment for which the proper appropriation has been authorized by the provincial board or other competent authority." Neither can he shift responsibility therefor to the provincial auditor despite the order of the Auditor General holding provincial and city auditors liable for allowing in audit irregular, unnecessary, excessive or extravagant expenses, the provincial auditor being independently responsible under the law.

Respondent's claim that the municipal treasurers concerned had filed corresponding requisitions for the articles issued to them is without merit as it has been established that articles supposedly issued to the municipalities and actually dropped from the provincial supplies-in-stock account were still in the provincial bodega and in the possession of respondent's property clerk. There is also no merit in the claim of respondent that the prices paid for the articles were based on quotations made by the Procurement Office. The Procurement Office merely stated that it would offer no objection to the acquisition of the articles at the prices indicated provided the same were the lowest obtainable in the locality. That office did not fix any prices to be paid, and whatever quotations appeared therein were merely intended to serve as guide or basis for the prices which he, in the exercise of his sound discretion and in the interest of the province, should pay. In the other cases, the prices relied upon by respondent were quotations supposedly given by