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# VISAYAS STATE COLLEGE OF AGRICULTURE

Baybay, Leyte, Philippines  
Office of the President



15 February 2001

MEMORANDUM NO. 27  
Series of 2001

T O: **Mr. Guido Sta. Maria** *2/14/2001*  
COA Auditor

**Ms. Roberta C. Lemos** *Received by Viel Yanna 2/16/01 pm.*  
Accountant IV

R E: **Swapping of Assignment**

This is in connection with the Administration's current move to maximize manpower efficiency in various offices and to enhance capability skills of the ViSCA support staff.

Due to the length of time Mr. Leonilo Torcino has been detailed at the Auditor's Office, this office noted that he has been left behind in many aspects not only to be trained of the actual accounting job but also the chance to attend relevant trainings in accounting. Thus, there is the need for Mr. Torcino to be returned to his mother unit so that he can be assigned duties inherent to said Office. Conversely, due to Mr. Juancho Lao's vast experience in the bookkeeping aspect of government accounting, he is expected to adequately provide the Auditor's Office the needed assistance especially related to review of schedules and other reports submitted to that office.

In view of this, Mr. Juancho Lao shall be detailed at the Auditor's Office vice Mr. Leonilo Torcino while the latter shall return to his mother unit, the Accounting Division. This memorandum shall take effect immediately.

Please be guided accordingly.

*[Signature]*  
**PACIENCIA P. MILAN**  
President

cc: Mr. J. Lao *2/17/01*  
Mr. L. Torcino *2/19/2001*  
OVPA *mw*  
HRMDO *2/19/2001*  
Accounting *2-19-01*  
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