

*Note: original + supporting paper at CAA
Mrs. L. B. Cano - please 1 is more
properly advised SSC*

VISAYAS STATE COLLEGE OF AGRICULTURE
Baybay, Leyte

OFFICE OF THE PRESIDENT

July 16, 1996

Memorandum No. 113
Series of 1996

T O : Dr. Paciencia P. Milan
Dr. Manuel K. Palomar

R E : ATEP Funds Deposited at ViFARD

The SAO team that audited the operations of ViSCA for calendar year 1988 strongly denounced the transfer/deposit of government funds to a private foundation such as ViFARD and in fact ordered the return of these government funds to ViSCA. This order is valid for the ATEP funds which you deposited with ViFARD in 1992.

As ATEP Project Leaders and accountable persons for these funds, please submit to this office on or before August 15, 1996 an accounting of the amount deposited clearly stating its source. Similarly, disbursement must be accounted for stating its purpose. Deposits should be supported with project invoices for project income or letter of transmittal if they came from EDPITAF. Disbursements for purchase of supplies and materials and payment of wages should be supported with ViSCA's usual forms such as canvass papers, Purchase Orders, payrolls for wages, etc.

The services of the following ViSCA staff may be availed of to assist you in presenting your report in usable form:

- 1) Ms. Roberta C. Lemos
- 2) Ms. Jeanette B. Israel

Furthermore, please submit a written explanation/reaction within seventy-two (72) hours from receipt hereof to the herein possibilities mentioned by the ViSCA Resident Ombudsman based on his findings, a copy hereto attached.

- 1) That various cash advances intended for purchase of requisitioned materials were not actually

consummated but the money was used personally and was paid later. These cash advances were as follows:


<u>Name</u>	<u>Amount</u>	<u>Purpose</u>
a) Elmer Milleza	P2,640.00	Purchase of cement for repair of ATEP poultry house
b) Dr. F.Flores	10,000.00	Purchase of checks
c) Dr. P.Milan	18,022.65	Purchase of lumber
d) Dr. P.Milan	6,000.00	Buy gasoline
e) Dr. M.Palomar	100,000.00	For the ATEAP Convention. Only P50,000 was liquidated, thus, remaining an unliquidated CA of P50,000
f) Dr. V.Quiton	5,000.00	Travel--

If the amount was not used personally, the refund could have been made few days after the cash advance was secured.

- 3) The possibility that the receipts out of the money cash advances was presented for reimbursement chargeable to the ATEP funds deposited with the College.

Finally, demand is hereby made for Dr. M.K. Palomar to turn over to the College the remaining unsettled P50,000.00 out of his P100,000.00 cash advance and to explain his failure to fully settle the same. Dr. Palomar is also required to account for the P100,826.28 he withdraw from VIFARD on the day the account was closed and to have the amount receipted by the College Cashier.

For compliance.


SAMUEL S. GO
President

cc: Ms. R.C. Lemos
Ms. J.B. Israel
OVPA
DAA
VIFARD
Records