

157th Board of Trustees Meeting (Special)

12 May 2000

Leyte Normal University

Tacloban City

1. Joint Meeting of the Board of Regents and the Officer-in-Charge Issues at the Division National Agricultural College (DNAC)
2. Secretary Reports of Dr. Samuel S. Go
3. Organizational Structure
4. Approval of the WACA Memorandum to Appeal Discharge

157th Board of Trustees Meeting (Special)

12 May 2000

Leyte Normal University

Tacloban City

AGENDA

<u>ITEM</u>	<u>RESOLUTION NO.</u> <i>(Series 2000)</i>	<u>PAGE</u>
1. Joint Meeting of the ViSCA-NIT Board of Regents on the Officer-in-Charge Issue at the Biliran National Agricultural College (BNAC)	<u>1</u>	4
2. Gratuity Benefits of Dr. Samuel S. Go		
3. Organizational Structure		
4. Authority to the ViSCA President to Accept Donations	33	6

157th Board of Trustees Meeting (Special)

12 May 2000

Leyte Normal University

Tacloban City

Present:

Dr. Kate C. Botengan **Chairman**
Commissioner, CHED

Sen. Teresa Aquino-Oreta **Member**

Represented by: Hon. Cyril Luis Arradaza
Chairman, Senate Committee on Education
Senate of the Philippines

Dir. Buenaventura C. Go-soco, Jr. **Member**
Regional Director
NEDA Regional Office VII

Dir. Cirilo R. Balagapo, Jr. **Member**
Regional Director
DA Regional Office VIII

Dr. Perla M. Tan **Member**
President, ViSCA Faculty Association

Dr. Guindolino R. Gerona **Member**
President, ViSCA Alumni Association

Hon. Climaco Evangelista **Member**
Private Sector Representative

Prof. Daniel M. Tudtud, Jr. **Board Secretary**
College/Board Secretary

Absent:

Dr. Paciencia P. Milan **Vice Chairman**
President, ViSCA

Hon. Dante R. Liban **Member**
Chairman, House Committee on Education
House of Representatives

Msgr. Manuel P. Alonzo, Jr. **Member**
Private Sector Representative

Hon. Michael Y. Rapada **Member**
President, ViSCA CSSC

I. CALL TO ORDER

Commissioner Kate C. Botengan, chairman of the ViSCA Board of Trustees called the meeting to order at about 3:00 p.m.

II. Roll Call

Eight (8) out of the eleven (11) regular members of the Board of Trustees were present. A quorum was declared.

III. Chair's Privilege

Commissioner Kate C. Botengan informed the joint Boards Trustees of ViSCA and NIT that the only agenda for the joint ViSCA-NIT Board meeting was the issue on the jurisdiction in the designation of the Officer-in-Charge of the Biliran National Agricultural College (BNAC).

IV. Approval of the Proposed Agenda

This special BOT meeting is really special in the sense that a main item of ViSCA is the jurisdictional problem on the governance of the Biliran National Agricultural college (BNAC). It was then proposed by Dir. Go Soco that the special Board of Trustees Meeting be divided into two parts:

Part I: *Joint Meeting of the ViSCA-NIT Boards of Trustees on Officer-in-Charge Issue at the Biliran National Agricultural College (BNAC); and*

Part II: *Special ViSCA BOT Meeting.*

Hearing no objections, the proposal of Dir. Go Soco was approved. The joint ViSCA-NIT BOT meeting then commenced.

V. NEW BUSINESS

Part I. *Joint Meeting of the ViSCA-NIT Boards of Trustees on Officer-in-Charge Issue at the Biliran National Agricultural College (BNAC).*

Commissioner Kate Botengan explained that the problem came about because in the Integration Law, BNAC like RKKMAFTI in So. Leyte was integrated with ViSCA because it is in the same field of study which is agriculture. However, R.A. 8292, otherwise known as the Higher Education Modernization Act of 1997, provides that integration of schools into the SUC system is limited to those within the province. Knowing this, "Cyril" asked around and it was the common recommendation to come up with a Memorandum of Agreement because of the faulty application of law and this was agreed to by DBM. The MOA made was to delete the authority, not to amend the law, by virtue of established policies". GAA also overlooked this, such that all budgetary releases for BNAC coursed through ViSCA.

Hon. Cyril Arradaza, ViSCA BOT member, then questioned the efficiency of the MOA since, according to Hon. Arradaza, "the MOA does not state that it was referred to the Board of Trustees".

Hon. Orencio Gervacio, NIT BOT member, indicated that "if there is a question of defect of the efficacy of the MOA, we might as well resolve this first".

Commissioner Botengan then asked both Boards to hear out the Vice-Chairs first.

President Pajo of NIT then proceeded by saying "I think the problem started when I received a letter from Dir Acapulco ordering us to implement the order of the Ombudsman (to dismiss Mr. Ceblano, erstwhile OIC Head of BNAC). So, since I have the order, we immediately discussed among the local members of the Board to come up with a referendum in order to implement the order of the Ombudsman. An so, the members of the (NIT) Board came to a referendum ordering for the dismissal. A problem then arose on who will take over the place of Mr. Ceblano. Dr. Milan, President of ViSCA appointed Dr. Irene Gayrama and Prof. Tuditud came over to install Dr. Irene Gayrama. BNAC seemed to be torn between two lovers, for administration it is NIT while for money matters, it is ViSCA. So, I respect the decision of Dr. Milan".

Prof. Tuditud then presented ViSCA's side. He said "We did not know anything about the Ceblano case. As a matter of fact, after the MOA was signed, we never touched BNAC administratively, as it was already the concern of NIT. It was only on 28 April 2000 when BNAC Admin. Officer, Mrs. Mococho, went to ViSCA to inquire about the legality of the NIT order of dismissal. So, President Milan issued ViSCA Memorandum No. 83 date 02 May 2000 sustaining the dismissal order of NIT".

Hon. Arradaza again posed his objection over the continued discussion pending the resolution of the "issue of legality of the MOA". Commissioner Botengan then said "let us look at the minutes and see what happens. However, will it be acceptable to all of us to resolve the issue of who will be appointed in place of the dismissed head of BNAC? This is precisely the reason why I chose to have an open discussion so that we can resolve this. As I was saying, these guys will have to go back and face the people. So, what advice can we give them?"

Further discussions were made on the legal issues of the MOA and discussions were stopped after Commissioner Botengan said "can we put that as a matter of discussion after appropriate research by both institutions to be presented next meeting and copies, if possible, of the MOA and the minutes on which the legal basis of the MOA (is based upon) be given to all members of the Boards (ViSCA and NIT) before next meeting".

Mr. Climaco Evangelista, ViSCA BOT member then said "On the totality, we are not really objecting to anything. We just wanted things to be in order. We just wanted to be clear that the MOA is in order".

Atty. Gervacio inquired from Commissioner Botengan "can the President of NIT appoint an OIC considering that this is part of administration?" "No objection!" said Commissioner and Prof. Tuditud. Commissioner Botengan continued "First, you have a promotions and selection board which should help in the selection of the OIC. Second, there is a Civil Service policy that unless there is a serious mistake, the next -in-rank rule should apply because this is just an OIC designation and is good only for six (6) months and extendible for another six (6) months only. This was the policy adopted by CHED for CHED supervised schools provided that the person to be designated fulfills the Qualifying Standards for the position."

Dr. Pajo inquired if a search should be done. Commissioner Boten replied that a search is not necessary since this involved only designation of an OIC. The promotions and selections board will later be utilized in the event that a full-time head for BNAC will be appointed.

Atty. Gervacio then moved that "the joint meeting between ViSCA and NIT be deemed as valid". "With only one agenda, the designation of OIC for BNAC" continued Commissioner Botengan. This was seconded by one of the members of the NIT BOT.

The Governing Boards of ViSCA and NIT after resolving some of the important issues surrounding the case passed Special ViSCA-NIT Resolution No. 1, series of 2000 to wit:

Special ViSCA-NIT Joint Resolution No. 1, s. 2000

Approving the integration of BNAC to NIT and request the Department of Budget and Management (DBM) to transfer the fund release for BNAC to NIT instead of ViSCA and that the designation of the Office in Charge is within the discretion of the NIT President and provided CSC Rules and Regulations are followed.

ViSCA BOT Action: Approved

NIT BOT Action: Approved

Date: 12 May 2000

Mr. Evangelista then made a motion to dismiss the joint meeting of ViSCA and NIT Boards of Trustees. Dir. Go-soco seconded the motion.

PART II Special ViSCA Board of Trustees Meeting

Prof. Tudtud informed Madam Chair, Commissioner Botengan, that there was a quorum of the ViSCA Board of Trustees. The agenda for the meeting was presented:

1. **Gratuity benefits of Dr. Samuel S. Go**
2. **Organizational Structure**
3. **Authorizing the ViSCA President to Accept Donations; and**
4. **Adjournment**

The agenda presented, after having been duly moved and seconded, was approved by the Board of Trustees.

1. Gratuity benefits of Dr. Samuel S. Go

Prof. Tudtud informed the body that based on the BOT action at the 1st Quarter BOT meeting in March that ViSCA forwarded the retirement papers of Dr. Samuel Go to the DBM including the attendant papers from the Ombudsman. Toward the week of April, the DBM released the NCA and the check covering the payment of Dr. Go's retirement gratuity. When the ViSCA President was now asking for BOT approval to sign the papers despite the existing COA requirements for payment which requires an Ombudsman clearance. This is holding the payment of the gratuity retirement pay of Dr. Go.

A long and thorough discussion followed. Director Go informed the body that despite what type of requirement the COA may impose on the release of such payment, the COA will be constrained in its audit on the "legality" of such payment. I

soco suggested that a legal research of the Supreme Court decision on the Tantuico vs COA case be done as this was also a case involving the payment of retirement benefits. If the case is analogous to this one, then it can be used as helping guide decision in this case. Commissioner Botengan further requested the Board Secretary that this matter be referred to a lawyer for a written legal opinion.

Hon. Cyril Arradaza then placed a motion to have a written legal opinion from COA and from the ViSCA Legal Counsel regarding the matter. This was then seconded by Dir. Go-soco. As soon as these written legal opinions were available, then management would make its decision on the matter even before the next BOT meeting in June.

2. Organizational Structure

Dr. Perla Tan informed the body that this is the proposed revision of the organizational structure of ViSCA. The revision was made in order to provide for the entry of the external campuses and to strengthen the Research, Development and Extension functions of the College. At present, there is no Director for External Campuses or a Vice-President for Research, Development and Extension.

Commissioner Botengan posed a question on the need to have a Director for Extramural Studies. She also inquired why there are directors when we have deans. Prof. Tudtud replied that being a state college, we can not yet have deans but just directors.

Commissioner Botengan expressed her apprehension about the position of the External Campus heads in the proposed organizational structure, them being placed se way down the structure. She said that these External Campus heads are in-charge of a complete school, administrative and academic components included.

Dir. Balagapo aired his query on the necessity of having a VP for RD & E. Prof. Tudtud informed the body that this was being proposed because ViSCA was expecting a much rapid increase in RD & E activities in the college in the months and years to come.

Hon. Arradaza commented on whether the position of the Board Secretary is correctly placed in the organizational structure which is on the same footing as the BOT as presented in the structure. Commissioner Botengan replied that we will just have only one box, that of the College/Board Secretary under the President since under the law (R.A. 8292) the College and Board Secretary is just one person and the President is a member of the Board of Trustees.

Dr. Tan requested clarification on where do we actually place the CSI heads in the organizational structure. Commissioner Botengan informed the body that the CSI is like a "mini-SUC" as it has all the other administrative and academic structures of an SUC. Therefore, the CSI head should be placed directly under the President possibly with a position title lower than a Vice President but definitely higher than a director/department head. Dir. Balagapo commented that in the Department of Agriculture, the Regional Directors report directly to the DA Secretary since

the Regional Directors function like little secretaries in respective areas.

Dir. Go-soco then inquired why the legal, finance and ICU are under the Administrative Officer. He further inquired why the Admin. Officer is not supervising any of the boxes. Prof. T explained that in ViSCA, we have many Administrative Officers and explained their areas of assignment and scope of responsibility.

Dir. Go-soco further pointed out that the span of control of the Director for Administration was very large considering that so many people report to him directly. He suggested that maybe, the Director should only be two (2) persons that the VP should be dealing directly on a day-to-day basis. One would be in charge of Finance and Business Affairs and the other would take charge of Administration.

Dir. Go-soco further commented that there is a need to prepare the "big picture" meaning the overall organizational structure showing the relationships between the different units of the organization are clearly shown.

Commissioner Botengan then said that "There is a need to conduct a thorough review of the reorganization proposal. All the functions falling under each of the VPs should be thoroughly reviewed for relevance and efficiency. The lines of authority should be clearly shown and their inter-relationships with the other units of the college should be included."

A motion towards this effect was put forward **"to refer the proposal back to management"** which was duly seconded. Hearing no objections, the motion was approved.

3. Authority to the ViSCA President to Accept Donations

Commissioner Botengan informed the body that R.A. specifically authorizes the Board to accept donations. Tudtud, however, informed the members of the BOT that the President would like to have this power delegated to her for her to be able to directly accept donations for and in behalf of the Board.

Hon. Climaco Evangelista then made a motion to delegate power to receive donations to the ViSCA President. Arradaza queried whether the BOT was giving a blanket authority to the President to receive all kinds of donations. Commissioner Botengan replied that it should be "supportive of the objectives of the institution."

Commissioner Botengan further read the proposed resolution which stated: "Authorizing the ViSCA President to accept donations for and in behalf of the ViSCA Board of Trustees to sign documents relative to the donations subject to the provisions of CHED Memorandum Circular No. 04, Rule V."

Dir. Balagapo then made a motion to approve the proposed resolution and this was duly seconded by Hon. Evaristo. Thus, the BOT approved BOT Resolution No. 29, series of 2000, to wit:

Board Resolution No. 33, s 2000

Authorizing the ViSCA President to accept donations for and in behalf of the ViSCA Board of Trustees and to sign documents relative to the donations subject to the provisions of CHED Memorandum Circular No. 04, Rule V.

Board Action: **Approved**
Date: 12 May 2000

VI. Adjournment

There being no other matter on the agenda, Dir. Balagapo made a motion to adjourn the 157th BOT meeting. This was seconded all around. The meeting adjourned at 5:05 p.m.

Certified True and Correct:


PROF. DANIEL M. TUDTUD, JR.
College Board Secretary

ATTESTED:


DR. KATE C. BOTENGAN
*CHED Commissioner & Chairman of
Board of Trustees*

ATTACHMENTS

ABILAR LAW OFFICE
Calumpang, Naval, Biliran

5 May 2000

PRESIDENT PACIENCIA P. MILAN

President

VISCA

Baybay, Leyte

THRU: PROF. DANIEL TUdTUD

Greetings:

This is to ask for clarification on the status of TITO CEBLANO at the Biliran National Agricultural College, Biliran, Biliran. Likewise, this is to present apprehensions of the BNAC Faculty and Employees Association which the undersigned serves as legal counsel.

Mr. Ceblano is making it appear that he is on forced leave duly approved by Prof. Daniel Tudtud. The approval of the forced leave took place after Dr. ESPERANZA D. PAJO issued a Memorandum citing Resolution No. 14, s. 2000 of the Board of Trustees of the Naval Institute of Technology which implemented the decision in OMB-VIS-ADM-98-0258 which ordered the dismissal of MR. ARSENIO CABACABA and Mr. TITO CEBLANO from the government service. A copy of the memorandum is attached herewith as ANNEX "A".

May I refer you to the Memorandum of Agreement dated 15 October 1999 which was signed between NIT and VISCA witnessed by Mr. Tito Ceblano and Prof. Daniel Tudtud, a machine copy of the MOA is attached herewith as ANNEX "B" for your immediate reference.

It appears now that VISCA in approving the forced leave of TITO CEBLANO is violating the terms and conditions of the MOA.

The BNAC Faculty and Employees Association are, likewise, apprehensive of your move to appoint DR. IRENE G. GAYRAMA as Officer-in-Charge. As the counsel of the association, your action is also violative of the terms and conditions of the MOA (ANNEX "B") of which you are a party. Furthermore, may I cite to you facts that violate appropriate financial management and internal control at BNAC. It is a fact that one NEMESIA GAYRAMA ARPON is the Cashier and the Bookkeeper is GUIA GAYRAMA APACIBLE. They are related to each other by affinity. Your action maybe taken as tolerating a fertile ground for incidence of graft in the said institution.

Please consider the query and apprehensions of the BNAC Faculty and Employees Association which the undersigned is representing as their counsel.

Thank you and Mabuhay!

Very truly yours,


ANTONIO A. ABILAR

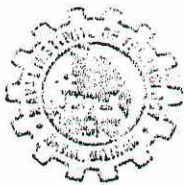
Legal Counsel

cc:

HON. NICANOR CRUZ

Ombudsman Visayas

Capitol, Cebu City



Republic of the Philippines
NAVAL INSTITUTE OF TECHNOLOGY
Naval, Biliran

ANNEX

April 24, 2000

MEMORANDUM TO:

Mr. Tito C. Cebiano
Officer in Charge
Biliran National Agricultural College
Biliran, Biliran

Pursuant to Resolution No. 14, dated April 10, 2000 of the Naval Technology Board of Trustees, implementing the decision of the Honorable Of (Visayas) in Case No. OSM-VIS-ADM-88-0268, copy attached, you are **DISMISSED** from government service upon receipt of this Memorandum, with all benefits and disqualification to hold public office.

BY AUTHORITY OF THE BOARD OF TR


ESPERANZA D. PAÑO, Ed. D.
President

Vice Chairman, NIT Board of Trustees

Incl.: As stated

Copy furnished:

Hon. Aniano A. Desierto
Ombudsman
Office of the Ombudsman
Manila

Hon. Nicanor J. Cruz, Jr.
OIC, Deputy Ombudsman Visayas
Palace of Justice, Cebu City

Hon. Bonifacio N. Acapulco
CHED Regional Director
Tacloban City

Atty. Aurelio D. Menzon
Counsel for Cabacaba & Cebiano
G/F Bayantel Bldg., J. Romualdez St.
Tacloban City

Atty. Antonio C. Abilar
Counsel for Eusebio Orongan
WMJ Compound, Calumpang, Naval, Biliran

Mrs. Patricia C. Mocorro
Administrative Officer II
BNAC, Biliran, Biliran

Mrs. Nemesia C. Arpon
Cashier II
BNAC, Biliran, Biliran

Mrs. Guila Apacibio
Secretary



Republic of the Philippines
NAVAL INSTITUTE OF TECHNOLOGY
Naval, Biliran

April 10, 2000

Honorable Chairman
Members of the NIT Board of Trustees
NAVAL INSTITUTE OF TECHNOLOGY
Naval, Biliran

Sir/Ms/Mesdames and Gentlemen:

During the 2nd Special Meeting of the NIT Board of Trustees held at ViSCA, Baybay, Leyte December 3, 1999 one of the agenda items presented was the decision of the Office of the Ombudsman dismissing from the service Messrs. Arsenio Cabacaba and Tito Ceblano under Administrative Case No. OMB-VIS-ADM-98-0258.

In the course of the Board's deliberations it was learned that Messrs. Cabacaba and Ceblano had filed their motion for reconsideration within the prescribed period which prompted the Board to defer the implementation of the decision (Annex "A").

Just recently, the undersigned received an indorsement from CHED Regional Office No. II, Dr. Bonifacio N. Acapulco dated April 5, 2000 for appropriate action the request of Mrs. Patricia C. Mocoerro, Administrative Officer II of BNAC re categorical advice on what course of action should be taken (Annex "B").

Considering that the motion for reconsideration filed by the respondents was denied by the Office of the Ombudsman Visayas (Annex "C") and the letter from the Ombudsman Visayas to Mrs. Patricia C. Mocoerro dated March 20, 2000, it is hereby requested that the Board implement the decision of the Office of the Ombudsman the dismissal from the service of Mr. Tito C. Ceblano, Officer In Charge of BNAC.

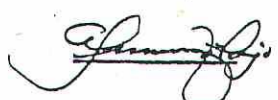
Very truly yours,


ESPERANZA D. PAJO, Ed. D.
President

cc: As stated

RESOLUTION NO. 14, S. 2000

DISMISSING FROM THE SERVICE MR. TITO C. CEBLANO, OFFICER IN CHARGE OF BILIRAN NATIONAL AGRICULTURAL COLLEGE (BNAC) PER DECISION FROM THE OFFICE OF THE OMBUDSMAN VISAYAS UNDER ADMINISTRATIVE CASE NUMBER OMB-VIS-ADM-98-0258.

MEMBERS OF THE BOARD	ACTION TAKEN		
	APPROVED	DISAPPROVED	REMARKS
HON. KATE C. BOTENGAN Commissioner, CHED Chairman	_____	_____	_____
HON. ESPERANZA D. PAJO President, NIT Vice-Chairman	 _____	_____	_____

HON. TESSIE AQUINO-ORETA
Chairman, Committee on Education
House of the Senate
Member

HON. DANTE V. LIBAN
Chairman, Committee on Education
House of the Representatives
Member

HON. BUENAVENTURA C. GO-SOCO, JR.
Regional Director, NEDA RO VIII
Member

HON. ENRIQUE M. AVILA
Regional Director, DOST RO VIII
Member

HON. BONIFACIO V. CORSO
Private Sector Representative
Member

HON. AMELIA J. JARO
Private Sector Representative
Member

HON. CONSORCIO T. LUMBACA
President, NIT Faculty Association
Member

HON. ROMULO V. BERNARDES
President, Alumni Association
Member

HON. RYAN B. CASADO
President, NIT Supreme Student Gov't.
Member

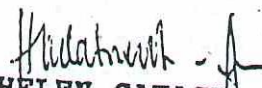
The justification of Engr. Prescilliano Bargamento Memorandum dated April 26, 1999 was given scant consideration as it appears to be a mere

cover-up as an after-thought because resp Cabacaba and Cebalano had already admitted in letter to the Regional Director of COA-8 da March 5, 1999, the fact of delivery of the t units window grills allegedly in settlement P14,398.95 difference. Besides, the sai justification is not worthy of credence because Bargamento had already testified under oath duri hearing on his first findings which was adve. respondents' theory.


WHEREFORE, premises considered, the MOTION RECONSIDERATION are hereby DENIED.

SO ORDERED.

January 17, 2000.
Cebu City, Philippines.


HELEN CATA CUTAN-ACAS
Graft Investigation Officer I


REVIEWED BY:


VIRGINIA PALANCA-SANTIAGO
Director

RECOMMENDING APPROVAL/DISAPPROVAL:


NICANOR J. CRUZ JR. 1/20
OIC, Deputy Ombudsman Visayas

APPROVED/DISAPPROVED:


ANIANO A. DESIERTO
Ombudsman

FEB 28 2000

HCA/2

OFFICE OF THE OMBUDSMAN (VISAYAS)

PALACE OF JUSTICE ☐ CAPITOL ☐ 6000 CEBU CITY, PHILIPPINES 0720

March 20, 2000

MRS. PATRICIA G. MOCORRO
Administrative Officer II
Biliran National Agricultural College
Biliran, Biliran

RE: OMB-VIS-ADM-98-0258

Dear Mrs. Mocorro:

This is to acknowledge receipt on 28 February 2000 of your letter dated February 9, 2000 inquiring as to the implementation of the Decision of this Office, finding Dr. Arsenio A. Cabacaba and Mr. Tito C. Ceblano administratively guilty of Dishonesty, thus meting upon them the penalty of DISMISSAL FROM SERVICE WITH FORFEITURE OF ALL BENEFITS AND PERPETUAL DISQUALIFICATION TO HOLD PUBLIC OFFICE, in view of the filing of a Motion For Reconsideration by respondents.

In this connection, please be informed that the Motion for Reconsideration filed by the respondents herein has been DENIED, a copy of said Order is hereto attached for your ready reference.

Should the respondents decide to raise the issue to the higher court, then please be informed that it is already settled that an Appeal or Petition For Review on Certiorari do not stay the execution of a Resolution/Decision of this Office in an Administrative Case. This issue was squarely treated in OMB-VIS-ADM-91-091/91-111, entitled "City of Cebu vs. Antonio Callanta, et. al.". In an Order dated April 18, 1994, this Office speaking through then Honorable Ombudsman Conrado M. Vasquez, ruled as follows:

"On the Urgent Motion To Stop Execution, it should be emphasized that Section 7 of Administrative Order No. 07 of this Office speaks of the finality of the decision and not the execution of the same. Since Administrative Order No. 07 is silent on the execution of decision pending appeal, Executive Order No. 292, P.D. No. 807 as amended and the Rules of Court shall be made suppletory to our OMB Rules and Regulations.

It is clearly provided in Section 37 (4), (d), Article IV of P.D. 807, as amended, and Section 47 (4), Book V of Executive Order No. 292 that an appeal shall not stop the decision from

Letter to Patricia G. Mocerro
March 20, 2000
Page 2

being executory and in case the penalty is suspension or removal, the respondent shall be considered as having been under preventive suspension during the pendency of the appeal in the event he wins an appeal (Emphasis ours)".

This ruling is again reiterated by Honorable Ombudsman Aniano A. Desierto in the case of Daya vs. Tinaya (OMB-V ADM-96-0325), wherein he categorically directed OMB-Visayas to implement the Suspension meted upon then Mayor Tinaya Abuyog, Leyte despite the Petition for Review on Certiorari filed before the Supreme Court in the absence of Temporary Restraining Order (TRO).

In view of the foregoing, the implementation of Order of this Office imposing the penalty of DISMISSAL FROM SERVICE WITH FORFEITURE OF ALL BENEFITS AND PERPETUAL DISQUALIFICATION TO HOLD PUBLIC OFFICE upon respondents in order,

Hoping this clarifies matter.

Very truly yours,

NICANOR J. CRUZ, JR.
Deputy Ombudsman for the Visayas

By:


VIRGINIA PALANCA-SANTIAGO
Director

Copy furnished:

- 1) Mrs. Rosita Yaco
BNAC, Biliran, Biliran
- 2) Tito C. Ceblano
BNAC, Biliran, Biliran
- 3) Arsenio A. Cabacaba
c/o BNAC, Biliran, Biliran

VPS/paf
Let-Mocerro

ANNEX "B"

ACKNOWLEDGMENT

KNOW ALL MEN THESE PRESENTS:

This memorandum of agreement entered into by and between the Naval Institute of Technology, hereinafter referred to as "NIT", a state institution of higher learning with principal office at Naval, Biliran represented by its President, Dr. Juanito S. Sison;

The Visayas State College of Agriculture, hereinafter referred to as "ViSCA", a state institution of higher learning, with principal office at Baybay, Leyte represented by its President, Dr. Paciencia P. Milan.

WHEREAS, RA 8745 or the General Appropriations Act of CY 1999 specifically provides for the integration of the Biliran National Agricultural College (BNAC) of Biliran, Biliran to the Visayas State College of Agriculture;

WHEREAS, a special provision of RA 8745 allows State Colleges and Universities to absorb tertiary programs of other schools within their provinces upon approval by their respective Governing Boards (GBs) and the Commission on Higher Education (CHED) in coordination with the Department of Budget and Management (DBM);

WHEREAS, NIT and BNAC are located in one province, Biliran;

WHEREAS, Section 1 of RA 8292 specifies that an existing State University/College can merge with an existing CSI in the same province in coordination with CHED and DBM;

WHEREAS, the OIC-Superintendent of BNAC had requested CHED that BNAC be integrated with NIT instead of ViSCA;

WHEREAS, said coordination with CHED and DBM has been done by the President of NIT and the OIC-Superintendent of BNAC;

WHEREAS, the NIT Board of Trustees has authorized its President to negotiate with ViSCA on this transfer of integration of BNAC from ViSCA to NIT;

WHEREAS, the President of ViSCA has presented this MOA to the ViSCA Administrative Council (ADCOM) in its meeting on 12 October 1999 and that the ADCOM had no objections to said transfer;

WHEREAS, the President of ViSCA, upon advice by CHED Commissioner Dr. Kate Botengan, interposes no objection to this Memorandum of Agreement transferring the integration of BNAC from ViSCA to NIT.

NOW THEREFORE, NIT and ViSCA, for and in consideration of the above premises and by mutual covenants herein set forth, do hereby agree to implement this transfer of integration.

IN WITNESS WHEREOF, the parties of the Memorandum of Agreement have hereunder subscribed and affixed their respective signatures this 15th day of October 1999, in Baybay, Leyte.

JUANITO S. SISON

President

Naval Institute of Technology

PACIENCIA P. MILAN

President

Visayas State College of Agriculture

WITNESSES:

TEO C. REBLANO

ACKNOWLEDGMENT

Republic of the Philippines)
Province of Leyte) S.S.

Personally appeared to me this 18th day of October;
Tucson City the following:

<u>Name</u>	<u>CTC Number</u>	<u>Date of Issue</u>	<u>Place of Issue</u>
JUANYTO S. SISON	13681399E	26 Jan 1999	Naval, Zamboanga
PACIENCIA P. MILAN	17415383	13 Apr 1999	Baybay, Samar

known to me to be the same persons who executed the foregoing instrument and acknowledged to me that the same are their own free will and voluntary act/deed.

WITNESS MY HAND AND NOTARIAL SEAL on the date and
written above.

Doc. No. 404
Page No. 081
Book No. XII
Series of 1999

ATTY: SERGIO C. SUMAYSON
NOTARY PUBLIC, UNTIL DEC. 31,
P.O. BOX 656718-D, SAC, CITY, CA
I.B.R. - LITWANE NUMBER NO. 012

MENZON LAW OFFICE

Ground Floor, Bayantel Bldg.
J. Romualdez St., Tacloban City
Tel. No. 321-3188

4 May 2000

DR. PACIENCIA P. MILAN
President
Visayas State College of Agriculture
Baybay, Leyte

Greetings:

This refers to your letter to my client Mr. Tito C. Ceblano, OIC of the Biliran National Agricultural College, dismissing him from his position.

Please understand that the decisions of the Visayas Ombudsman is not yet final. As a matter of fact, our appeal of said decision is still pending at the Court of Appeals. Thus, the questioned decision of the NIT Board of Trustees is hasty and very premature, especially because my client was declared Not Guilty by RTC Branch 16 of Naval, Biliran.

You may be interested that, in its decision, the Naval, Biliran RTC quoted the following decision of the Supreme Court of the Philippines:

"Their acquittal in this criminal case necessarily entails the dismissal of the administrative action against them, because in such a case, there is no more basis nor justifiable reason to maintain the administrative suit" (*Larin vs. Executive Secretary*, 280 SCRA 713).

Likewise, in the case of *Batungbakal vs. NDC*, G.R. No. 2-5127, the Supreme Court ruled that:

"If a civil service employee was dismissed and later after the investigation was exonerated, found guiltless of the charges filed against him and was recommended for reinstatement by the Court that investigated him, and then he is not reinstated by his administrative superior, he is dismissed without case. In other words, his dismissal and/or removal was illegal and in violation not only of the Administrative Code but by the Constitution itself."

We would also like to point out to you the following dispositive portion of the decision of Branch 16 of the Naval, Biliran RTC:

"Further directing the Civil Service Commission their (respondents') reinstatement to the government service, except civilian respondent Lelito Luaña, and the payment of their corresponding salaries, wages and other benefits otherwise deprived of them during the pendency of this case."

In view of the foregoing, and in order to avoid further complications in this case, I am respectfully requesting you and the NIT Board of Trustees to revoke your questioned Resolution and reinstate my client Tito C. Ceblano to his position.

Very truly yours,


AURELIO D. MENZON
Counsel for Tito C. Ceblano

40

MENZON LAW OFFICE

Ground Floor, Bayantel Bldg.
J. Romualdez St., Tacloban City
Tel. No. 321-3188

May 4, 2000

DR. ESPERANZA D. PAJO

President
Naval Institute of Technology &
Vice Chairman
NIT Board of Trustees

Greetings:

This refers to your letter to my client Mr. Tito C. Ceblano, OIC of the Biliran National Agricultural College dismissing him from his position.

Please understand that the decision of the Visayas Ombudsman is not yet final. As a matter of fact, our appeal of said decision is still pending at the Court of Appeals. Thus, the questioned decision of the NIT Board of Trustees is too hasty and very premature, specially because my client was declared Not Guilty by RTC Branch 16 of Naval, Biliran.

You may be interested that, in its decision, the Naval, Biliran RTC quoted the following decision of the Supreme Court of the Philippines:

"Their acquittal in this criminal case necessarily entails the dismissal of the administrative action against them, because in such a case, there is no more basis nor justifiable reason to maintain the administrative suit" (*Larin vs. Executive Secretary*, 280 SCRA 713).

Likewise, in the case of *Batungbakal vs. NDC*, G.R. No. 2-5127, the Supreme Court ruled that:

"If a civil service employee was dismissed and later after the investigation was exonerated, found guiltless of the charges filed against him and was recommended for reinstatement by the Court that investigated him, and then he is not reinstated by his administrative superior, he is dismissed without cause. In other words, his dismissal and/or removal was illegal and in violation not only of the Administrative Code but by the Constitution itself."

We would also like to point out to you the following disposition of the decision of Branch 16 of the Naval,

Republic of the Philippines
REGIONAL TRIAL COURT
Eighth Judicial Region
Branch 16
Naval, Biliran

Received
02-24-2007

ANNEX

"E"

THE PEOPLE OF THE
PHILIPPINES,
Plaintiff,

Crim. Case No. M-2037
For:

- versus -

ARSENIO A. CABACABA
Voc. School Superintendent
II, TITO C. CEBLANO
Vocational Instruction
Supervisor II of
BILIRAN NATIONAL
AGRICULTURAL COLLEGE
and LELITO LUANA,
Accused.

VIOLATION OF SECTION
3(e) OF REPUBLIC ACT
NO. 3019 (THE ANTI-
GRAFT AND CORRUPT
PRACTICES ACT)

X - - - - - X

J U D G M E N T

The accused are charged in an information which
states:

"That on or about the 13th day of
December, 1996, or for sometime subsequent
thereto, at the Municipality of Biliran,
Province of Leyte, Philippines, and with-
in the jurisdiction of this Honorable
Court, above-named accused, ARSENIO
CABACABA and TITO C. CEBLANO, public
officers, having been duly appointed and
qualified as such public positions
above-mentioned, in such capacity and
committing the offense in relation to
office, conniving and confederating
together and mutually helping with each
other and with accused LELITO LUANA, a
private individual, and Proprietor of
Neal Enterprises, 4th St., Sampaguita
St., Tacloban City, with deliberate in-
tent, with evident bad faith and manifest
partiality, did then and there willfully,
unlawfully and feloniously allow and com-
mitted to accused Lelito Luana's act of
deviating from the specifications
embodied in the Job Contract entered
into between Biliran National Agricultural
College (BNAC) represented by accused
Arsenio Cabacaba and NEAL ENTERPRISES

CERTIFIED TRUE XEROX COPY
FROM THE ORIGINAL

"Further, directing the Civil Service Commission their reinstatement to the government service, except civilian respondent Lelito Luaña, and the payment of their corresponding salaries, wages and other benefits otherwise deprived of them during the pendency of this case."

You may also be interested to know that we have studied purported Resolution No. 14, S. 2000 of the NIT Board of Trustees and have found its authenticity questionable on several grounds. However, to avoid costly and complicated litigations, we are respectfully requesting you to rescind or annul the alleged resolution and restore my client Tito C. Ceblano to his position as soon as possible.

In view of the foregoing, and in order to avoid further complications in this case, I am respectfully requesting you and the NIT Board of Trustees to revoke your questioned Resolution and reinstate my client Tito C. Ceblano to his position.

Very truly yours,



AURELIO D. MENZON
Counsel for Tito C. Ceblano

Judgment-
Crim. Case No. A-2037
RTC, Br. 16, Biliran

- 2 -

represented by accused Lolito Luaña, in a project undertaken by the latter, consisting of the Repair and Fabricate Steel windows in the lower and upper campus school buildings of BMAJ, as well as painting of all wooden jealousias and replacement of broken glasses thereof, with contract price of TWO HUNDRED FIFTY NINE THOUSAND (P259,000.00) Philippine Currency, whereby the Job Contract specifically requires 35 pieces window grills to be installed in the Physical Building with average size of 176 cm. x 269 cm., but the window grills actually installed were only 34 pieces, of which 2 pieces window grills measured only 160 cm. x 130 cm., 14 pieces measured 123 cm. x 93 cm., 3 units measured 125 cm. x 95 cm., and the square bar being used was only 10 mm. instead of 12 mm. without any red load being applied; for the Language Building, only 34 pieces window grills were installed instead of 35 pieces and of the same size as that being installed in the Physical Building; for the Old Library Building, 19 pieces window grills measured 158 cm. x 228 cm., 3 window grills measured 158 mm. x 155 cm. and 1 unit measured 158 cm. x 78 cm., and the square bars used had a size of 10 mm. instead of 12 mm. without red load coating, thus, accused in the course of performance of their official function had given unwarranted benefits, advantage or preference to accused Lolito Luaña, and themselves to the damage and prejudice of the government, particularly the Biliran National Agricultural College.

Contrary to Law.

Cebu City (for Naval, Biliran) Philippines

August 23, 1999.

BAIL BOND RECOMMENDED: P30,000.00 each.

(SGD.) HELEN CATACUTAN-ACAS
Graft Investigation Officer I

- more -

CERTIFIED TRUE XEROX COPY
FROM THE ORIGINAL

20.

Judgment-
Crim. Case No. 4-2037
RJC, Br. 16, Biliran

- 3 -

The elements of the offense under Sec. 3(o) of Republic Act 3019 are: (1) the accused is a public officer discharging administrative, judicial or official functions; (2) he must have acted with manifest partiality, evident bad faith, or inexcusable negligence; and (3) his action has caused undue injury to any party, including the Government, or has given any party any unwarranted benefit, advantage or preference in the discharge of his functions.

Proofs are required that (1) the accused is a public officer discharging administrative or official functions or private persons charged in conspiracy with them; (2) the public officer committed the prohibited act during the performance of his official duty or in relation to his public position; (3) the public officer acted with manifest partiality, evident bad faith or gross, inexcusable negligence; and (4) his action caused undue injury to the government or any private party, or gave any party any unwarranted benefit, advantage or preference to such parties.

Evidently, proof should be presented to prove beyond reasonable doubt the common element of intent to gain, to obtain pecuniary advantage or enrich

Judgment-
Crim. Case No. N-2037
RTO, Br. 16, Biliran

- 4 -

himself materially.

Bad faith must be proven. As an element of the offense, it imputes a dishonest purpose or some moral obliquity and conscious doing of a wrong, a breach of a sworn duty through some motive or intent or ill will, it partakes of the nature of fraud. It contemplates a state of mind affirmatively operating with furtive design or some motive of self-interest or ill will for ulterior purpose. Evident bad faith connotes a manifest deliberate intent on the part of the accused to do wrong.

The prosecution evidence reveals antecedent facts that the Biliran National Agricultural College (BNAC) posted a Notice to Bid in the regional newspaper, the Reporter, for the accomplishment of its administrative requirements.

BNAC needed the repairs and fabrications of stool windows in the lower and upper campus school buildings, the replacement of all broken glasses and the painting of all wooden jalouses.

The bidders were Noel Enterprises for P259,000.00; Sobarros Marketing and Welding Shop for P300,000.00; and Prognas Marketing for P335,000.00.

- more -

CERTIFIED TRUE XEROX COPY
FROM THE ORIGINAL

Judmgnet-
Crim. Caso No. N-2037
RTC, Br. 16, Biliran

- 5 -

Neal Enterprises, represented by Lolito Luaña,
as the winning bidder signed the job contract to
provide the following:

1. Physical Building - 35 pcs. stool window
grills average size
H 176 x 269 cms.
2. Languago building - 35 pcs. stool window
grills, average size
H 176 x 269 cms.
3. Old Library Building- 15 pcs. stool window
average size
4. New Building - 8 pcs. stool grills,
average size
5. Painting all wooden jalousies of the
mentioned buildings.
6. Replacoment of all broken glasses of
the collogo campus (all buildings with
broken glasses).

The contract was to be done and finished begin-
ning December 13 to 31, 1996.

On December 13, 1996, the contractor Lolito
Luaña requested for the change order of 12 mm.
square bar to 10 mm. because of the unavailability
of the 12 mm, in the stores that supply said material

On December 15, 1996, Dr. Arconio Cabacaba,
Superintendent II, approved the request so long as the
quality of the project is assured and the difference

- more -

20.
Jdugmont-
Crim. Case No. N-2037
RTC, Br. 16, Biliran

- 6 -

in the project bracket should be supplanted with additional six (6) window grills.

Therefore, instead of 93 pcs of stool window grills, 99 pcs were installed to complete the stool window grills actually needed by the entire buildings in the school campus.

On January 21, 1997, Vocational School Superintendent II Arsenio Cabacaba in his Certificate of Acceptance declared that the project, Repair, Fabrication and Installation of window grills, replacement of broken glasses, painting of all wooden balconies at the lower and upper campus buildings of the BNAC was in accordance with the specification as stated in the contract.

On May 5, 1998 or a good 1 year, 3 months and 14 days after the Ombudsman received a complaint from Mr. Eusebio C. Orongan, President of the Faculty and Employees of BNAC, against the herein accused for Violation of Sec. 3(o) of R.A. 3019, otherwise called Anti-Graft and Corrupt Practices Act.

On August 3, 1998, State Auditor II, Nilda Villogas BNAC, requested the JON Regional Director, to provide Technical Specialist to conduct inspection and Evaluation of the project.

On August 18, 1998, Engr. Precillano Bargamento

20

Judgment--
Crim. Case No. A-2037
RTJ, Dr. 16, Biliran

- 7 -

was issued a COA Inspection Order No. 98-106.

On August 26, 1998, Mr. Bargamento submitted his Evaluation Report. His ocular inspection report revealed that at the Physical Building 34 units of Stool Window Grills were installed. In the Language Building 34 units, as well, were installed. Both buildings are identical.

In the Old Library Building 23 units of Stool Window Grills were installed, exceeding 8 units of the 15 specified in the job contract.

The size of the stool bars were 10 mm. and not 12 mm. as specified.

In view of this findings, the respondents were required by Mr. Bargamento to submit their justification for the deviation of the works with the revised computation of the required estimate (based on as-built) whether the actual accomplishment off-
the original contract amount.

The herein respondents submitted a revised computation of estimates amounting to P244,601.05 based on the approved change order. The deficiency of P14,398.95 was settled with the delivery of 2 units of stool window grills as certified by the Auditor-In-Charge and there was a refund for the Ro Prim

CERTIFIED TRUE
FROM THE ORIGINAL

MAR 1999

Judgment-
Crim. Case No. H-2037
RTC, Br. 16, Biliran

- 8 -

O.R. No. 4615878 D. As a result of this, TAS II
Proscillano S. Bargamonto, on April 26, 1999, recom-
mended a reconsideration of his previous findings
to the COA Director stating that:

"The result of the evaluation was
found to have an equivalent COA
Estimated Project Cost of P242,200.00.
This has a percentage variance of
6.94% against the contract and 7.85%
against the AAE that falls within the
tolerable limit set forth by this
office, hence it can be considered
as reasonable."

As testified to by witness Proscillano S.
Bargamonto, COA did not file a case against the heroin
accused.

The amount was paid to the contractor, there was
no disallowance of payment.

All transactions which are irregular, unnecessary,
excessive and extravagant as defined in COA Circular
No. 85-55A and those which are illegal and unconscion-
able, are disallowed in audit.

Illegal expenditures are those which are con-
trary to law.

Unconscionable expenditures are expenditures
which are unreasonable and immoderate, and which no
man in his right sense would make, nor a fair and

- more -

LON LA

Judgment-
Crim. Case No. M-2037
RTC, Br. 16, Biliran

- 9 -

honest man would accept as reasonable and incurred in violation of ethical and moral standards.

The April 26, 1999 recommendation that the percentage variance was tolerable was ostensibly approved by the COA R-VIII by virtue of the allowance or payment in accordance with COA Circular No. 85-55

The issue of the alleged violation of Sec. 3(c) R.A. 3019 was decided by COA as not administratively and criminally actionable. Hence, it refused to file the action against the herein accused.

The prosecution rested its case with the sole relevant testimony of Engr. Proscillano S. Baramont TAS II of the COA. There was no evidence to prove the elements of the crime from the testimony of prosecution witness Manuel Elatico.

Sec. 3(d) of R.A. 3019 penalizes only consummated offenses, causing undue injury to any party, including the government.

The injury or damage must be established by evidence. There is none.

Hence, on February 2, 2000, the accused through counsel, filed a demurrer to evidence. It said that "nobody but no body questioned the subject project

CERTIFIED TRUE XEROX COPY
FROM THE ORIGINAL

MARIN MARIN

20
Judgment-
Crim. Case No. M-2037
RTC, Br. 16, Piliran

- 10 -

respondents did not give in to the demands of the complainants allegedly for amelioration pay because of inadequate funds, it was only then that they dug up the records of the project to file this malicious complaint against Cabañaba and Tito Coblano. By necessity, they had to drag co-respondent Lolito Luna also in their obsession to inflict vengeance on Dr. Cabañaba who was only trying to prevent the wanton and irresponsible depletion of government funds under his responsibility."

It is a cardinal rule in our criminal justice system that to deprive a person of his precious life or liberty, the evidence against him must stand the crucial test of reasonable doubt to overthrow the constitutionally guaranteed presumption of innocence he has in his favor.

Proof beyond reasonable doubt, or that quantum of proof sufficient to produce a moral certainty that would convince and satisfy the conscience of those who are to act in judgment is indispensable to overcome the constitutional presumption of innocence. (People vs. Gomez, 270 SCRA 432).

CERTIFIED TRUE XEROX COPY
FROM THE ORIGINAL

The presumption of innocence is founded upon the basic principle of justice and is a substantial part of the law - it cannot be overcome by mere suspicion or

- more -

ZON

7

Judgment-
Crim. Case No. W-2037
RTC, Br. 16, Biliran

- 11 -

or conjecture, i.e., a probability that the accused committed the crime or that he had the opportunity to do so. (Pooplo vs. Isla, 278 SCRA 47).

The evidence dismally fails to pierce the shield of presumptive innocence where the prosecution merely relies on hearsay evidence of Manuel Elatico.

This Court finds the evidence of the prosecution insufficient to prove the guilt of the accused beyond reasonable doubt.

Accused Dr. Arsenio A. Cabacaba, Ph.D. and Tito O. Coblano should likewise be exonerated in the administrative aspect of this case. The records in OMB-VIS- ADM. 98-0258 consists of five (5) affidavits basically containing mistaken conclusions and inferences not supported by the COA findings as testified to by Engr. Proscillano S. Bargaento.

It is categorically and clearly a finding of this Court that the acts of the herein accused are not unlawful and irregular. Their acquittal in this criminal case necessarily entails the dismissal of the administrative action against them, because in such a case, there is no more basis nor justifiable reason to maintain the administrative suit. (Larin vs. Executive Secretary, 280 SCRA 222)

- FROM THE ORIGINAL
CERTIFIED TRUE XEROX

Judgment-
Crim. Case No. M-2037
RTC, Br. 16, Biliran

- 12 -

In *Batungbakal vs. NDC*, G.R. No. 2-5127, May 27, 1953, the Supreme Court ruled that if a civil service employee was dismissed and later after the investigation was exonerated, found guiltless of the charges filed against him and was recommended for reinstatement by the Court that investigated him, and then he is not reinstated by his administrative superior, he is dismissed without cause. In other words, his dismissal and/or removal was illegal and in violation not only of the Administrative Code but by the Constitution itself.

WHEREFORE, in view of the foregoing considerations, this Court finds the accused Dr. Arsenio A. Cabacaba, Ph.D.; Tito C. Coblano and Lolito Luaña NOT GUILTY of the crime of Violation of Section 3(o) of R.A. No. 3019, otherwise called the Anti-Graft and Corrupt Practices Act.

Further, directing the Civil Service Commission their reinstatement to the government service, except civilian respondent Lolito Luaña, and the payment of their corresponding salaries, wages and other benefits otherwise deprived of them during the pendency of this case.

Without costs.

SO ORDERED.

Naval, Biliran, 16 February 2000.

ENRIQUE C. ADIS
J u d g e



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE NO. VIII

April 18, 2000

Yutangco Bldg., P. Burgos St., Tacloban City

DR. PACIENCIA P. MILAN

President

Visayas State College of Agriculture

Baybay, Leyte



ADVICE OF SPECIAL ALLOTMENT RELEASE ORDER

Madam:

Please be informed of the issuance of SARO No. RO8-00-0001⁸ of even date in the total amount **ONE MILLION FOUR HUNDRED SEVENTY NINE THOUSAND ONE HUNDRED TWENTY SEVEN PESOS ONLY (P1,479,127.00)** representing fund release for the Retirement Gratuity of Dr. Samuel S. Go, chargeable against CY 2000 Miscellaneous Personnel Benefits Fund (MPBF), as follows:

	ALLOTMENT CLASS	AMOUNT
	MPBF	100
		P 1,479,127.00
		=====

This also serves as an authority for VISCA to incur obligations but not to exceed allotment authorized for the purpose and disbursements therefrom shall be subject to existing accounting ^{and auditing} rules and regulations

Very truly yours,


MANUEL I. BERNAL
Director IV

ICL/EBT/anh



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE NO. VIII
Yutangco Bldg., P. Burgos St., Tacloban City

April 19, 2000

DR. PACIENCIA P. MILAN

President

Visayas State College of Agriculture

Baybay, Leyte

ADVICE OF NCA ISSUED

Fund 101


Madam:

Please be advised that the amount of **ONE MILLION FOUR HUNDRED SEVENTY NINE THOUSAND ONE HUNDRED TWENTY SEVEN PESOS ONLY (P1,479,127.00)** was credited to your MDS Sub-Account, details as follows:

NCA No.	: #102787
MDS Sub-Account No.	: 209590010-3
GSB Branch	: LBP-Ormoc
Purpose	: To cover funding requirement of the Retirement Gratuity of Dr. Samuel S. Go as released under SARO No. RO8-00-00018 dated April 18, 2000, Chargeable against CY 2000 MPBF.

It is understood that actual disbursements out of your cash allocation shall be subject to existing budgeting, accounting and auditing rules and regulations.

Very truly yours,


MANUEL I. BERNAL
Director IV
ICL/EBT/anh