

18

Pampanga  
32 Md.

etc

Government  
Food medicine  
only

REPORT OF CLAIMS INVOLVING  
CEFERINO DE MESA AND ELEUTERIO CALILUNG

201 File - Ceferino de Mesa.

Ninet-five (95) claims for the reimbursement of Japanese War Notes allegedly loaned to, and twenty-six (26) claims for the value of foodstuffs, medicine, supplies, etc., allegedly requisitioned by 1st Lt. Eleuterio Z. Calilung, for the use of the 1st (later renamed 2nd) Pampanga Regiment, ECLGA, on various dates from 1943 to 1945 have been filed. Total value of all these claims is ₱418,711.00.

1st Lt. Eleuterio Z. Calilung has been recognized as a duly authorized procurement agent, and his signatures on the receipts have been authenticated by him and by the processing unit of the Records & Fiscal Division, Claims Service.

Claimants' names do not appear in the List of Blocked Nations; no record of payment has been found; and a fair and reasonable value for each of most of the items claimed has been set by the Valuation Section, Claims Service. (Pls refer to CS-ID 620, Rev 2 Oct 47 - 1000 in each of the claim files).

FINDINGS:

A. GENERAL

A close scrutiny of each of the claims filed, and an interview with the requisitioning officer and Pedro B. Fabros, attorney in-fact, disclosed the following:

1. Eleuterio Z. Calilung alone has been involved as the requisitioning officer in 121 claims; 95 of which are for cash loans (Japanese War Notes) and 26 of which for foodstuffs, supplies, etc. Excluding receipts which do not state the quantity of items allegedly procured, the investigators, adding up the amounts involved in these claims reached the total of approximately more than ₱2,167,931.00 for what Calilung alone allegedly procured between January 1943 to February 1945. This total, likewise, excludes the value of small items and the value of claims that have already been processed, besides those which might have already been filed or will be filed and which have as yet been assigned to Team #4. (Exn. "A"). (See file of Marcela Bucud, G-3-134,123 for details).

2. Ceferino de Mesa, formerly a Lt. Col. and assigned as G-4 of Pampanga Military District alone has been involved as the requisitioning officer in 94 claims; 59 of which are for cash loans (Japanese War Notes) and 35 for foodstuffs, supplies, etc. With the same considerations involved in the case of Lt. Calilung as explained above, De Mesa alone allegedly procured the total amount of approximately more than ₱1,619,713.50 during the period of only one (1) year. (Exn. "B"). (See file of Marcela Bucud, G-3-134,123 for details).

3. There are 47 claims for cash loans and for foodstuffs involving both Calilung and De Mesa, besides.

4. One claim involves Calilung and 1st Lt. Vicente Panganiban.

Summarizing the above, there are, with Team #4, 262 claims all in all, approximately valued in the total of more than ₱3,787,644. For clarity, however, it is reminded that only 121 claims involving Calilung alone as the requisitioning officer, are covered by this report.

5. The strength of the 1st Regiment (later renamed

2nd Regiment) PMD, ECLGA, per Calilung's statement, was -  
(Exh. "C")

1943 - 350 to 400 men  
1944 - 750 to 800 men  
1945 - 1,000 men

However, official recognized strength of the 1st and 2d Regiments in 1945 is 422 men. (Exh. "D"). (( Pampanga Military District recognized as of 1 February, 1945 as per recognition of 19 June, 1948)).

6. Majority of the 262 claims mentioned above are represented by only two persons as attorneys-in-fact: Pedro B. Fabros and Felisa M. Calilung. Pedro B. Fabros alone represents 181 claims.

7. Pedro B. Fabros is a stockholder and secretary of H. E. Ocampo Incorporated, while Eleuterio Calilung is the treasurer of same corporation. Felisa Calilung is the wife of Eleuterio Calilung. (Exhs. "C" & "E") Gererino de Mesa is the Municipal Mayor of Guagua, Pampanga. (Exh. "E")

8. Supporting affidavits issued by De Mesa and Calilung to each of the claimants are similar, uniform, and carry the same force and thought. (Examples: Exhs. "I" & "J")

9. Fabros, formerly the adjutant of the PMD, does not know all the claimants he is representing. It was his opinion that an altered receipt was not genuine. (Exh. "G")

Summarizing: De Mesa, Calilung, and Fabros were G-4-, S-4, and adjutant, respectively. Calilung and Fabros are incorporator of the same corporation. De Mesa is the Municipal Mayor; and Felisa M. Calilung is the wife of Eleuterio. All of them are residents of Sta. Rita, Macabebe, or Guagua - all municipalities of Pampanga, the distance from each other of which, by straight route, is negligible.

#### B. DISCREPANCIES ON RECEIPTS:

1. Many receipts presented by claimants bear receipt numbers apparently written by Eleuterio Z. Calilung or by his men. Many receipts, however, have been numbered incorrectly - inconsistent to dates each was allegedly issued. For example, in the claim of Trinidad Dionisio (PRO-12839), item 1, dated 16 Sep 43, bears receipt number 26. Another receipt marked item 2, dated 17 Nov 44, bears the same receipt number: 26. Other examples of this discrepancy may be found in the claims of Calilung's wife (PRO-11742 & 11743); and of Paula Lozano (PRO-11744).

2. Receipts allegedly issued on close/near dates were typed on different typewriters; show different wordings; filled in with different kinds of ink; and bear different-looking signatures of Eleuterio Calilung. An example of this is PRO-12882. Items 1 and 5 of this claim bear the same date, yet the receipts and writings therein look entirely different from each other. Other examples may

be seen by comparing item 2 of PRO-12880 with Item 3 of PRO-12875; Item 1 of PRO-12900 with Item 1 of PRO-12860.

3. Sub-paragraph 2 above deals with receipts supposedly issued on the same or close dates yet appear very different from each other. This time the opposite is presented. Items 1, 2, and 3 of PRO-13349 are receipts dated 4 Jan 45, 17 Feb 44, and 16 Jan 45, respectively. All receipts look entirely the same in every consideration despite their difference in age. More examples are shown by comparing the receipts in claims PRO-13000, 13001, 13006, 13007, 13026, 13051; also PRO-13316, 13326, 13330, 13331, 13332, 13341, 13342, 13343, 13346, 13348, 13350, and many more, the citing of which would be unnecessarily exhaustive.

4. Entries in receipts have been altered and/or erased. This applies to either the dates of the receipts or the quantities of the items appearing thereon, or both. An example is item 1 of PRO-15944. The date, as it now reads, is "February 27, 1943". Close scrutiny thereof, however, discloses that the first entry was "February 30, 1942.". In item 9 of PRO-11744, dated "December 10, 1944," the "44" is a super-imposition over a first entry. The date of item 1, PRO-12872, was changed from "17 March 1944" to "17 March 1945". Item 6 of PRO-11744 for "27 piculs sugar" was formerly for "17 piculs sugar". Alteration on receipts in PRO-12918 and PRO-13024 is likewise apparent and suspicious.

5. Receipts appear very new. Quantity of paper used in making the receipts is surprisingly enormous, excluding the onion skin used.

6. Receipts were addressed to "Claims Service". An example is an old-looking receipt, dated January 30, 1943 in PRO-11742. Many others were addressed to "Claim Department."

7. All receipts are typewritten; none was written out in long hand despite the conditions obtaining during the guerrilla period.

Most of all of the above discrepancies appear in each of the claim files.

#### C. RE INTERROGATION ON CALILUNG AND FABROS:

1. On 28 November 1947, Eleuterio Calilung, his wife Felisa Calilung, and Pedro B. Fabros appeared for interview. It must be borne in mind that only Eleuterio Calilung, of the three, was called for the interview. The statements of Calilung and Fabros were taken. (Exhs. "C", "E" & "G")

a. Calilung was observed to be very evasive in answering questions. Nevertheless, he tacitly admitted that receipts "were made in his home", receipts were ante-dated, he signed receipts for things allegedly commandeered yet not witnessed by him, and he completely relied upon his memory and the statements of the claimants. Likewise, he stated that the affidavits signed by him were prepared by the claimants and were

given to him only for his signature. (Exhs. "C" "E") When asked about the alterations and/or discrepancies in receipts, his replies were inconsistent; otherwise, he assumed ignorance of "those little things". Likewise, during the interview, the wife would interfere to help him out of what appeared hard for him to answer. It is the investigators' impression that he is unreliable and dishonest.

b. Fabros admitted that he did not know all the claimants whom he represented, and that a receipt was not genuine due to an alteration therein. (Exh. "G") During the interview with the Team Director, Team #4, he was evasive and reluctant in answering questions. Reference is made to the Team Director's certificate on this matter. (Exh. "H")

#### DISCUSSION:

The enormous quantity of foodstuffs, cash loans, etc., which Eleuterio Z. Calilung alone, supposedly requisitioned for his unit is unreasonable. It would be greater were procurement of De Mesa considered and included in this report.

The close relationship existing among Calilung, his wife, or Fabros, the fact that Fabros did not even personally know all the claimants he is representing, and the fact that Calilung issued receipts, the entries in which have been based on his memory and those of the claimants' - long after the supposed act of commandeering occurred - all point to the existence of collusion among Calilung, the claimants, and the attorneys-in-fact. (The collusion of De Mesa is indicated by his having supported the validity and truth of each ante-dated receipt through corroborating affidavit in which he implied his having been present during Calilung's requisitioning. Reference is made to the uniformity of both Calilung's and De Mesa's supporting affidavits. (Exhs. "I" & "J")

Calilung admitted that he issued ante-dated receipts. He could not explain various erasures and/or alterations on numerous receipts. Fabros opined that an altered receipt was not genuine. The investigators, in the absence of contrary evidence, assume that all receipts showing erasures and/or alterations are not genuine.

The inconsistency in Calilung's statements in reply to questions propounded him, his expressed ignorance of so many things which he should have known, particularly the supposed existence of "Claims Service" to which almost all of his receipts were addressed, his attempts to evade the issues during the interview, and the general impression of the investigators on him and on Fabros further add to their already-proven attempt, through collusion, to defraud the government.

#### OPINION:

These claims, being based on ante-dated receipts and fraudulent supporting affidavits, contain elements of fraud. Memorandum 12, Headquarters Claims Service, PHILRYCOM, dated 20 January, 1947, provides for the complete denial of even partially fraudulent claims. The following claims therefore should be denied: (Claim of Trinidad Dionisio, PRO-12839, worth ₱230,000.00, has

been separated herefrom and will be reported on separately.)

A. CASH LOANS - 94 Claims

<u>PRO Nos.</u>				
11822 ✓	12901	13026	13349	15939
11823 ✓	12902	13040	13350	15942
11825 ✓	12904	13044	13351	15943
11827 ✓	12905	13051	13352	15944
11828 ✓	12906	13315	13353	15945
11829	12913	13316	13354	15946
12803	12914	13326	13357	15947
12845	12915-12916	13328	13358	15948
12858	12917	13330	14794	15949
12860	12918	13331	14795	15950
12863	13000	13332	15451	15951
12864	13001	13337	15452	15952
12875	13006	13341	15453	15953
12880	13007	13342	15454	15954
12882	13014	13343	15455	15955
12892	13015	13346	15456	15956
12895	13018	13347	15457	15957
12896	13024	13348	15458	15971
12900	13025		15459	15973

B. FOODSTUFFS, MEDICINE, SUPPLIES, ETC.  
26 Claims

<u>PRO Nos.</u>			
11742	12841	12872	12912
11743	12842	12878	12922
11744	12850	12888	15940
11750	12852	12898	15958
11751	12861	12903	15970
11821	12862	12911	15972
12840			15974

*Richard Kumada*

LIST OF CLAIMS FOR DISAPPROVAL AS PER DETERMINATION ATTACHED  
(INVOLVING CEFERINO DE ILSA AND ELEUTERIO CALILUNG)

<u>Name</u>	<u>Am't Claimed</u>	<u>File Number</u>
1. Marcela Bucud	¥66,000.00	G-3-134,123
2. Feliza M. Calilung	97,000.00	G-3-132,988
3. Feliza M. Calilung	9,985.00	G-3-132,989
4. Paula Lozano	9,760.00	G-3-132,990
5. Escolastica Lozano	1,713.00	G-3-132,991
6. Jose Sarmiento	1,066.00	G-3-132,992
7. Desiderio Dizon	2,167.00	G-3-132,993
8. Francisca Dizon	3,000.00	G-3-132,994
9. Carmen Enriquez	1,396.00	G-3-132,995
10. Martin Ocampo ✓ <i>no report</i>	469.00	G-3-132,996
11. Pedro Pineda	2,387.00	G-3-132,997
12. Maria Sarmiento	2,300.00	G-3-132,998
13. Rosario Q. de Vizcayno <i>report</i>	270.00	G-3-132,999
14. Leon S. Pineda	1,975.00	G-3-134,000
15. Segundina Calilung	2,835.00	G-3-134,001
16. Rosalia C. Dizon	6,875.00	G-3-134,002
17. Maria Valencia	1,100.00	G-3-134,003
18. Irene Pineda	10,700.00	G-3-134,004
19. Engracia de Dios	1,315.00	G-3-134,005
20. Marcela Z. de Dios	1,800.00	G-3-134,006
21. Maria Surla	1,905.00	G-3-134,007
22. Raymundo Arviz	1,275.00	G-3-134,008
23. Milagros Sarmiento	655.00	G-3-134,009
24. Isabel Sen_seng ✓ <i>no report</i>	150.00	G-3-134,010
25. Margarita Sen_seng	180.00	G-3-134,011
26. Jose Sarmiento	28,000.00	G-3-134,012
27. Maria A. Cruz ✓	1,500.00	G-3-134,036
28. Lorenzo Salalila ✓	1,200.00	G-3-134,037
29. Benigno Manalo ✓	1,500.00	G-3-134,038
30. Emerita Manalo ✓	2,000.00	G-3-134,039
31. Eleuterio Manalo	11,000.00	G-3-134,040
32. Luciano Manalo ✓	1,000.00	G-3-134,041
33. Milagros Manalo	11,500.00	G-3-134,042
34. Pio Manalo	13,000.00	G-3-134,043
35. Prudencio M. Manalo	2,000.00	G-3-134,044
36. Romana S. Manalo	1,000.00	G-3-134,045
37. Juan Narciso	7,000.00	G-3-134,046
38. Narcisa Narciso	12,000.00	G-3-134,047
39. Agustina A. Dizon	35,000.00	G-3-134,048
40. Eduvijes Dizon	12,000.00	G-3-134,049
41. Rosalio Amio Dizon	20,000.00	G-3-134,050
42. Roman Dizon	10,000.00	G-3-134,051
43. Emilia Duya	15,000.00	G-3-134,052
44. Chau Liong	2,200.00	G-3-134,053
45. Meliton Gamboa	16,000.00	G-3-134,054
46. Mrs. Hilarion Manelili	3,000.00	G-3-134,055
47. Angelina Manalo	1,000.00	G-3-134,056
48. Faustino Guanlao	1,500.00	G-3-134,057
49. Jeremias Gueco	20,000.00	G-3-134,058
50. Cornelia C. Langit	18,000.00	G-3-134,059

<u>Name</u>	<u>Am't Claimed</u>	<u>File Number</u>
51. Jose Laxamana	8,000.00	G-3-134,060
52. Salvador Pasion	1,000.00	G-3-134,061
53. Castor Ocampo	1,300.00	G-3-134,062
54. Jose Simpa	3,000.00	G-3-134,063
55. Maria Amio	13,000.00	G-3-134,064
56. Roberto Amio	8,000.00	G-3-134,065
57. Maria de Dios	17,000.00	G-3-134,066
58. Engracia de Dios	52,000.00	G-3-134,067
59. Magno de Dios	8,000.00	G-3-134,068
60. Modesta Ocampo	54,000.00	G-3-134,069
61. Policarpio Ocampo	17,100.00	G-3-134,070
62. Victorio David	1,700.00	G-3-134,071
63. Bibiana Dionisio	800.00	G-3-134,072
64. Aurelio Fernandez	2,000.00	G-3-134,073
65. Felisa Fernandez	2,500.00	G-3-134,074
66. Daniel Guanleo	1,000.00	G-3-134,075
67. Cayetano Dizon	53,100.00	G-3-134,076
68. Aurea Manalo	8,000.00	G-3-134,077
69. Serafin Santiago	17,000.00	G-3-134,078
70. Gertrudes Senseng	10,000.00	G-3-134,079
71. Josefina Pineda	2,300.00	G-3-134,080
72. Irene Pineda	39,000.00	G-3-134,081
73. Rosario Pineda	4,000.00	G-3-134,082
74. Francisca Salalila	1,000.00	G-3-134,083
75. Victoria Salalila	1,000.00	G-3-134,084
76. Isabel Zapanta	3,000.00	G-3-134,085
77. Feliza Zapanta	31,000.00	G-3-134,086
78. Josefa Zapanta	5,000.00	G-3-134,087
79. Jose Quiambao	35,000.00	G-3-134,088
80. Edilberto Quiambao	7,000.00	G-3-134,089
81. Prequesvinda Quiambao	6,000.00	G-3-134,090
82. Rosalina Layug	9,000.00	G-3-134,091
83. Teofista Bengsil	20,450.00	G-3-134,092
84. Felizardo Calilung	15,000.00	G-3-134,093
85. Simeon Calilung	30,500.00	G-3-134,094
86. Tomas Lapid	10,000.00	G-3-134,095
87. Pablo Narciso	71,128.00	G-3-134,096
88. Felipe Lusung	5,000.00	G-3-134,097
89. Matias Pival	12,000.00	G-3-134,098
90. Mariano A. Lansang	1,000.00	G-3-134,099
91. Pedro Dango	5,000.00	G-3-134,100
92. Nieves Manalo	2,200.00	G-3-134,101
93. Barbara Lapira	2,300.00	G-3-134,102
94. Eladia Lansang	150.00	G-3-134,103
95. Paciencia Amio	200.00	G-3-134,104
96. Estanislawa Dizon	10,000.00	G-3-134,106
97. Patricia Salalila	12,000.00	G-3-134,107
98. Paulina Valencia	1,000.00	G-3-134,108
99. Cirilo Dizon	8,000.00	G-3-134,109
100. Matilde Isip	7,000.00	G-3-134,110
101. Veronica Sahagun	10,000.00	G-3-134,111
102. Felicidad Puala	10,000.00	G-3-134,112
103. Ramon Manalo	12,000.00	G-3-134,113
104. Venancio Dizon	13,500.00	G-3-134,114
105. Rufino Manalili	9,000.00	G-3-134,124
106. Abelardo Lansang	1,500.00	G-3-134,125
107. Pio Saplala	1,000.00	G-3-134,126
108. Petronilo Serrano	0,000.00	G-3-134,127
109. Mercedesiana Nankil	3,000.00	G-3-134,128



REPORT OF CLAIMS INVOLVING  
CEFERINO DE MESA AND ELEUTERIO CALILUNG

Ninety-five (95) claims for the reimbursement of Japanese War Notes allegedly loaned to, and twenty-six (26) claims for the value of foodstuffs, medicine, supplies, etc., allegedly requisitioned by 1st Lt. Eleuterio Z. Calilung for the use of the 1st (later renamed 2nd) Pampanga Regiment, ECLGA, on various dates in 1943 to 1945 have been filed. Total value of all these claims is ₱418,711.00.

1st Lt. Eleuterio Z. Calilung has been recognized as a duly authorized procurement agent, and his signatures on the receipts have been authenticated by him and by the processing unit of the Records & Fiscal Division, Claims Service.

Claimants' names do not appear in the List of Blocked Nations no record of payment has been found; and a fair and reasonable value for each of most of the items claimed has been set by the Valuation Section, Claims Service. (Pls refer to CS-ID 620, Rev 2 Oct 47 - 1000 in each of the claim files).

FINDINGS:

A. GENERAL

A close scrutiny of each of the claims filed, and an interview with the requisitioning officer and Pedro B. Fabros, attorney in-fact, disclosed the following:

1. Eleuterio Z. Calilung alone has been involved as the requisitioning officer in 121 claims; 95 of which are for cash loans (Japanese War Notes) and 26 of which for foodstuffs, supplies, etc. Excluding receipts which do not state the quantity of items allegedly procured, the investigators, adding up the amounts involved in these claims reached the total of approximately more than ₱2,167,931.00 for what Calilung alone allegedly procured between January 1943 to February 1945. This total, likewise, excludes the value of small items and the value of claims that have already been processed, besides those which might have already been filed or will be filed and which have as yet been assigned to Team #4. (Exh. "A"). (See file of Marcela Bucud, G-3-134,123 for details).

2. Ceferino de Mesa, formerly a Lt. Col. and assigned as G-4 of Pampanga Military District alone has been involved as the requisitioning officer in 94 claims; 59 of which are for cash loans (Japanese War Notes) and 35 for foodstuffs, supplies, etc. With the same considerations involved in the case of Lt. Calilung as explained above, De Mesa alone allegedly procured the total amount of approximately more than ₱1,619,713.50 during the period of only one (1) year. (Exh. "B"). (See file of Marcela Bucud, G-3-134,123 for details).

3. There are 47 claims for cash loans and for foodstuffs involving both Calilung and De Mesa, besides.

4. One claim involves Calilung and 1st Lt. Vicente Panganiban.

Summarizing the above, there are, with Team #4, 262 claims all in all, approximately valued in the total of more than ₱3,787,644. For clarity, however, it is reminded that only 121 claims involving Calilung alone as the requisitioning officer, are covered by this report.

5. The strength of the 1st Regiment (later renamed

2nd Regiment) PMD, ECLGA, per Calilung's statement, was -  
(Exh. "C")

1943 - 350 to 400 men  
1944 - 750 to 800 men  
1945 - 1,000 men

However, official recognized strength of the 1st and 2d Regiments in 1945 is 422 men. (Exh. "D"). (Pampanga Military District recognized as of 1 February 1945 as per recognition of 19 June 1948).

6. Majority of the 262 claims mentioned above are represented by only two persons as attorneys-in-fact: Pedro B. Fabros and Felisa M. Calilung. Pedro B. Fabros alone represents 181 claims.

7. Pedro B. Fabros is a stockholder and secretary of H. E. Ocampo Incorporated, while Eleuterio Calilung is the treasurer of same corporation. Felisa Calilung is the wife of Eleuterio Calilung. (Exhs. "C" & "E") Ceferino de Mesa is the Municipal Mayor of Guagua, Pampanga. (Exh. "E")

8. Supporting affidavits issued by De Mesa and Calilung to each of the claimants are similar, uniform, and carry the same force and thought. (Examples: Exhs. "I" & "J")

9. Fabros, formerly the adjutant of the PMD, does not know all the claimants he is representing. It was his opinion that an altered receipt was not genuine. (Exh. "G")

Summarizing: De Mesa, Calilung, and Fabros were G-4-, S-4, and adjutant, respectively. Calilung and Fabros are incorporator of the same corporation. De Mesa is the Municipal Mayor; and Felisa M. Calilung is the wife of Eleuterio. All of them are residents of Sta. Rita, Macabebe, or Guagua - all municipalities of Pampanga, the distance from each other of which, by straight route, is negligible.

#### B. DISCREPANCIES ON RECEIPTS:

1. Many receipts presented by claimants bear receipt numbers apparently written by Eleuterio Z. Calilung or by his men. Many receipts, however, have been numbered incorrectly - inconsistent to dates each was allegedly issued. For example, in the claim of Trinidad Dionisio (PRO-12839), item 1, dated 16 Sep 43, bears receipt number 26. Another receipt marked item 2, dated 17 Nov 44, bears the same receipt number: 26. Other examples of this discrepancy may be found in the claims of Calilung's wife (PRO-11742 & 11743); and of Paula Lozano (PRO-11744).

2. Receipts allegedly issued on close/near dates were typed on different typewriters; show different wordings; filled in with different kinds of ink; and bear different-looking signatures of Eleuterio Calilung. An example of this is PRO-12882. Items 1 and 5 of this claim bear the same date, yet the receipts and writings therein look entirely different from each other. Other examples may

be seen by comparing item 2 of PRO-12880 with Item 3 of PRO-12875, Item 1 of PRO-12900 with Item 1 of PRO-12860.

3. Sub-paragraph 2 above deals with receipts supposedly issued on the same or close dates yet appear very different from each other. This time the opposite is presented. Item 1, 2, and 3 of PRO-13349 are receipts dated 4 Jan 45, 17 Feb 44, and 16 Jan 45, respectively. All receipts look entirely the same in every consideration despite their difference in age. More examples are shown by comparing the receipts in claims PRO-13000, 13001, 13006, 13007, 13026, 13051; also PRO-13316, 13326, 13330, 13331, 13332, 13341, 13342, 13343, 13346, 13348, 13350, and many more, the citing of which would be unnecessarily exhaustive.

4. Entries in receipts have been altered and/or erased. This applies to either the dates of the receipts or the quantities of the items appearing thereon, or both. An example is item 1 of PRO-15944. The date, as it now reads, is "February 27, 1943". Close scrutiny thereof, however, discloses that the first entry was "February 30, 1942." In item 9 of PRO-11744, dated "December 10, 1944", the "44" is a super-imposition over a first entry. The date of item 1, PRO-12872, was changed from "17 March 1944" to "17 March 1945". Item 6 of PRO-11744 for "27 piculs sugar" was formerly for "17 piculs sugar". Alteration on receipts in PRO-12918 and PRO-13024 is likewise apparent and suspicious.

5. Receipts appear very new. Quantity of paper used in making the receipts is surprisingly enormous, excluding the onion skin used.

6. Receipts were addressed to "Claims Service". An example is an old-looking receipt, dated January 30, 1943 in PRO-11742. Many others were addressed to "Claim Department."

7. All receipts are typewritten; none was written out in long hand despite the conditions obtaining during the guerrilla period.

Most of all of the above discrepancies appear in each of the claim files.

#### C. RE INTERROGATION ON CALILUNG AND FABROS:

1. On 28 November 1947, Eleuterio Calilung, his wife Felisa Calilung, and Pedro B. Fabros appeared for interview. It must be borne in mind that only Eleuterio Calilung, of the three, was called for the interview. The statements of Calilung and Fabros were taken. (Exhs. "C", "E" & "G")

a. Calilung was observed to be very evasive in answering questions. Nevertheless, he tacitly admitted that receipts "were made in his home", receipts were ante-dated, he signed receipts for things allegedly commandeered yet not witnessed by him, and he completely relied upon his memory and the statements of the claimants. Likewise, he stated that the affidavits signed by him were prepared by the claimants and were

given to him only for his signature. (Exhs. "C" & "E") When asked about the alterations and/or discrepancies in receipts, his replies were inconsistent; otherwise, he assumed ignorance of "these little things". Likewise, during the interview, the wife would interfere to help him out of what appeared hard for him to answer. It is the investigators' impression that he is unreliable and dishonest.

b. Fabros admitted that he did not know all the claimants whom he represented, and that a receipt was not genuine due to an alteration therein (Exh. "G") During the interview with the Team Director, Team #4, he was evasive and reluctant in answering questions. Reference is made to the Team Director's certificate on this matter. (Exh. "H")

#### DISCUSSION:

The enormous quantity of foodstuffs, cash loans, etc., which Eleuterio Z. Calilung alone, supposedly requisitioned for his unit is unreasonable. It would be greater were procurement of De Mesa considered and included in this report.

The close relationship existing among Calilung, his wife, and Fabros, the fact that Fabros did not even personally know all the claimants he is representing, and the fact that Calilung issued receipts, the entries in which have been based on his memory and those of the claimants' - long after the supposed act of commandeering occurred - all point to the existence of collusion among Calilung, the claimants, and the attorneys-in-fact. (The collusion of De Mesa is indicated by his having supported the validity and truth of each ante-dated receipt through corroborating affidavits in which he implied his having been present during Calilung's requisitioning. Reference is made to the uniformity of both Calilung's and De Mesa's supporting affidavits. (Exhs. "I" & "J")

Calilung admitted that he issued ante-dated receipts. He could not explain various erasures and/or alterations on numerous receipts. Fabros opined that an altered receipt was not genuine. The investigators, in the absence of contrary evidence, assume that all receipts showing erasures and/or alterations are not genuine.

The inconsistency in Calilung's statements in reply to questions propounded him, his expressed ignorance of so many things which he should have known, particularly the supposed existence "Claims Service" to which almost all of his receipts were addressed, his attempts to evade the issues during the interview, and the general impression of the investigators on him and on Fabros further add to their already-proven attempt, through collusion, to defraud the government.

#### OPINION:

These claims, being based on ante-dated receipts and fraudulent supporting affidavits, contain elements of fraud. Memorandum 12, Headquarters Claims Service, PHILRYCOM, dated 20 January 1947, provides for the complete denial of even partially fraudulent claims. The following claims therefore should be denied: (Claim of Trinidad Dionisio, POR-12839, worth ₱238,000.00, has

been separated herefrom and will be reported on separately.)

A. CASH LOANS - 94 Claims

<u>PRO Nos.</u>				
11822	12901	13026	13349	15939
11823	12902	13040	13350	15942
11825	12904	13044	13351	15943
11827	12905	13051	13352	15944
11828	12906	13315	13353	15945
11829	12913	13316	13354	15946
12803	12914	13326	13357	15947
12845	12915-12916	13328	13358	15948
12858	12917	13330	14794	15949
12860	12918	13331	14795	15950
12863	13000	13332	15451	15951
12864	13001	13337	15452	15952
12875	13006	13341	15453	15953
12880	13007	13342	15454	15954
12882	13014	13343	15455	15955
12892	13015	13346	15456	15956
12895	13018	13347	15457	15957
12896	13024	13348	15458	15971
12900	13025		15459	15973

B. FOODSTUFFS, MEDICINE, SUPPLIES, ETC.  
26 Claims

<u>PRO Nos.</u>			
11742	12841	12872	12912
11743	12842	12878	12922
11744	12850	12888	15940
11750	12852	12898	15958
11751	12861	12903	15970
11821	12862	12911	15972
12840			15974

s/ Victor L. Shumaker

<u>Name</u>	<u>Amt Claimed</u>	<u>File Number</u>
1. Marcela Bucud	₱66,000.00	G-3-134,123
2. Feliza M. Calilung	97,000.00	G-3-132,988
3. Feliza M. Calilung	9,985.00	G-3-132,989
4. Paula Lozano	9,760.00	G-3-132,990
5. Escolastica Lozano	1,713.00	G-3-132,991
6. Jose Sarmiento	1,066.00	G-3-132,992
7. Desiderio Dizon	2,167.00	G-3-132,993
8. Francisca Dizon	3,000.00	G-3-132,994
9. Carmen Enriquez	1,396.00	G-3-132,995
10. Martin Ocampo	469.00	G-3-132,996
11. Pedro Pineda	2,387.00	G-3-132,997
12. Maria Sarmiento	2,300.00	G-3-132,998
13. Rosario Q. de Vizcayno	270.00	G-3-132,999
14. Leon S. Pineda	1,975.00	G-3-134,000
15. Segundina Calilung	2,835.00	G-3-134,001
16. Rosalia C. Dizon	6,875.00	G-3-134,002
17. Maria Valencia	1,100.00	G-3-134,003
18. Irene Pineda	10,700.00	G-3-134,004
19. Engracia de Dios	1,315.00	G-3-134,005
20. Marcela Z. de Dios	1,800.00	G-3-134,006
21. Maria Surla	1,905.00	G-3-134,007
22. Raymundo Alviz	1,275.00	G-3-134,008
23. Milagros Sarmiento	655.00	G-3-134,009
24. Isabel Sengseng	150.00	G-3-134,010
25. Margarita Sengseng	180.00	G-3-134,011
26. Jose Sarmiento	28,000.00	G-3-134,012
27. Maria A. Cruz	1,500.00	G-3-134,036
28. Lorenzo Salalila	1,200.00	G-3-134,037
29. Benigno Manalo	1,500.00	G-3-134,038
30. Emerita Manalo	2,000.00	G-3-134,039
31. Emiterio Manalo	11,000.00	G-3-134,040
32. Luciano Manalo	1,000.00	G-3-134,041
33. Milagros Manalo	11,500.00	G-3-134,042
34. Pio Manalo	13,000.00	G-3-134,043
35. Prudencio M. Manalo	2,000.00	G-3-134,044
36. Romana S. Manalo	1,000.00	G-3-134,045
37. Juan Narciso	7,000.00	G-3-134,046
38. Narcisa Narciso	12,000.00	G-3-134,047
39. Agustina A. Dizon	35,000.00	G-3-134,048
40. Eduvijes Dizon	12,000.00	G-3-134,049
41. Rosalio Amio Dizon	20,000.00	G-3-134,050
42. Roman Dizon	10,000.00	G-3-134,051
43. Emilia Duya	15,000.00	G-3-134,052
44. Chu Liong	2,200.00	G-3-134,053
45. Meliton Gamba	16,000.00	G-3-134,054
46. Mrs. Hilarion Manalili	3,000.00	G-3-134,055
47. Angelina Manalo	1,000.00	G-3-134,056
48. Faustino Guanlao	1,500.00	G-3-134,057
49. Jeremias Gueco	20,000.00	G-3-134,058
50. Cornelia C. Langit	18,000.00	G-3-134,059

<u>Name</u>	<u>Amt Claimed</u>	<u>File Number</u>
51. Jose Laxamana	₱8,000.00	G-3-134,060
52. Salvador Pasion	1,000.00	G-3-134,061
53. Castor Ocampo	1,300.00	G-3-134,062
54. Jose Simpao	3,000.00	G-3-134,063
55. Maria Amio	13,000.00	G-3-134,064
56. Roberto Amio	8,000.00	G-3-134,065
57. Maria de Dios	17,000.00	G-3-134,066
58. Engracia de Dios	52,000.00	G-3-134,067
59. Magno de Dios	8,000.00	G-3-134,068
60. Modesto Ocampo	54,000.00	G-3-134,069
61. Policarpio Ocampo	17,100.00	G-3-134,070
62. Victorio David	1,700.00	G-3-134,071
63. Bibiana Dioniso	800.00	G-3-134,072
64. Aurelio Fernandez	2,000.00	G-3-134,073
65. Felisa Fernandez	2,500.00	G-3-134,074
66. Daniel Guanlao	1,000.00	G-3-134,075
67. Cayetano Dizon	53,100.00	G-3-134,076
68. Aurea Manalo	8,000.00	G-3-134,077
69. Serafin Santiago	17,000.00	G-3-134,078
70. Gertrudes Senseng	10,000.00	G-3-134,079
71. Josefina Pineda	2,300.00	G-3-134,080
72. Irene Pineda	39,000.00	G-3-134,081
73. Rosario Pineda	4,000.00	G-3-134,082
74. Francisca Salalila	1,000.00	G-3-134,083
75. Victoria Salalila	1,000.00	G-3-134,084
76. Isabel Zapanta	3,000.00	G-3-134,085
77. Feliza Zapanta	31,000.00	G-3-134,086
78. Josefa Zapanta	5,000.00	G-3-134,087
79. Jose Quiambao	35,000.00	G-3-134,088
80. Edilberto Quiambao	7,000.00	G-3-134,089
81. Predesvinda Quiambao	6,000.00	G-3-134,090
82. Rosalina Layug	9,000.00	G-3-134,091
83. Teofista Bangsil	20,450.00	G-3-134,092
84. Felizardo Calilung	15,000.00	G-3-134,093
85. Simeon Calilung	30,500.00	G-3-134,094
86. Tomas Lapid	10,000.00	G-3-134,095
87. Pablo Narciso	71,128.00	G-3-134,096
88. Felipe Lusung	5,000.00	G-3-134,097
89. Matias Sival	12,000.00	G-3-134,098
90. Mariano A. Lansang	1,000.00	G-3-134,099
91. Pedro Dungo	5,000.00	G-3-134,100
92. Nieves Manalo	2,200.00	G-3-134,101
93. Barbara Lapira	2,300.00	G-3-134,102
94. Eladia Lansang	150.00	G-3-134,103
95. Paciencia Amio	200.00	G-3-134,104
96. Estanislawa Dizon	10,000.00	G-3-134,106
97. Patricia Salalila	12,000.00	G-3-134,107
98. Paulina Valencia	1,000.00	G-3-134,108
99. Cirilo Dizon	8,000.00	G-3-134,109
100. Matilde Isip	7,000.00	G-3-134,110
101. Veronica Sahagun	10,000.00	G-3-134,111
102. Felicidad Diala	10,000.00	G-3-134,112
103. Ramon Manalo	12,000.00	G-3-134,113
104. Venancio Dizon	13,500.00	G-3-134,114
105. Rufino Manalili	9,000.00	G-3-134,124
106. Abelardo Lansang	1,500.00	G-3-134,125
107. Pio Saplala	1,000.00	G-3-134,126
108. Petronilo Serrano	6,000.00	G-3-134,127
109. Emerenciana Nankil	3,000.00	G-3-134,128

*ECLGA*  
*Statements - Reports*

DECLASSIFIED  
Authority NND 883078



~~Votus Co., States~~

**DECLASSIFIED**  
Authority MWD 883028