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DECLASSIFIED
Authority *AND 83078*

Evidence File

107th Division

10th Military District

~~Procurement (Food etc)~~
~~Policy~~

C E R T I F I C A T E

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Authority AND883078

I, IRENEO BENAVERDES, of legal age, married, a citizen of the Republic of the Philippines, at present residing at 455 Emilio Jacinto Street, Davao City, Davao, Mindanao and employed as an accountant by the Columbian Rope Company, do depose and state:

THAT before the war I was a practicing accountant in Davao City. I joined the guerrilla under Col. Ernest E. McLish at Butuan, Agusan and from 1 January 1944 to 30 April 1944 held the position of auditing officer of the 110 Division, 10th Military District; On 1 May 1944 I was commissioned and assigned as Division Finance Officer of the 107th Division, 10th Military District under Lt-Col. Clyde C. Childress and held this post until 30 October 1945 when the unit deactivated;

THAT whenever possible it was the policy of the 107th Division to make payment for property requisitioned by authorized Procurement Agents. Payments were made when the vendors presented either original copy of the Purchase Order Slip or the requisition receipt. Since appropriations were insufficient to pay for all procured properties, payments were limited in most cases to perishables and foodstuffs. Machinery, vehicles, launches, large quantities of lumber and other non-perishables were seldom paid for, because of the lack of sufficient funds. It was an indispensable requisite that the original receipt and the original of the Purchase Order Slip or receipt of goods procured, only in cases where no formal requisition receipts have been issued, be attached to and made a part of the "Subsistence Voucher" before payment was made. In some cases the requisition receipt and the Purchase Order Slip were one and the same;

THAT our unit adhered strictly to the conventional practice of requiring mess officers of all units to prepare subsistence vouchers showing daily strength of EM and officers in order to determine the amount allowed for mess in the month, and the amount actually spent be supported to the Purchase Order Slip or receipts which showed the articles bought, money value, and the signature of the vendors. It was in most cases, specially with the 130th Inf. Regiment of our unit, that foodstuffs were not purchased but raised, since we carried on farm projects - anyway we could not depend on supplies purchased from civilians;

THAT the 107th Division received an order that the procurement of food supplies by the Division would terminate 30 April 1945. Units within the Division were issued cash advance for subsistence based on the pre-war rates of ₱0.45 a day for enlisted men and ₱0.50 a day for an officer. Mess officers who were given cash advance submit ration vouchers with purchase receipts bearing the signatures of the vendors. Prices of food commodities were regulated; In addition to paying for perishables and foodstuffs, salaries of military and civilian employees were also paid. Office employees were paid on a monthly basis and all but a few were paid in full. Those that were not paid number about one-hundred claims in small amounts were listed in the Divisional Records as UNCLAIMED WAGES. All civilian employees were given written appointments signed by the Division Commander or the G-4. Generally salaries were mentioned in the appointments;

THAT appointments of Civilian Operatives were at the discretion of the G-2 Officers, Lt. Sternberg, Major (then Capt.) V. S. Aquilar or Lt. Fernando Gabales. These civilian employees were supposed to be paid by piece-work which was liquidated at the termination of the job. No unpaid claims of operatives are supposed to exist;

THAT I doubt if the Army is obligated for arrears in wages to any civilian operatives;

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THAT I doubt if the Army is obligated for arrears in wages to any station operators.

status of operators are supposed to exist. piece-work which was liquidated at the termination of the job. No unpaid arrears of wages. These station operators were supposed to be paid by the 2-3 Officers, Lt. Stearns, Major (then Capt.) A. S. Aguirre or Lt. That appointments of Division Operators were at the discretion of

of the 4-4. Generally salaries were mentioned in the appointments. employees were given written appointments signed by the Division Commander were listed in the Division's records as UNPAID WAGES. All Division those that were not paid number about one hundred dollars in small amounts employees were paid on a monthly basis and all but a few were paid in full. status, salaries of military and station operators were also paid. Office commodities were regulated; in addition to paying for perquisites and food purchase receipts bearing the signatures of the vendors. Prices of food were often given such advance submit ration vouchers with rates of \$0.45 a day for enlisted men and \$0.50 a day for an officer. the Division were issued such advance for subsistence based on the pre-war food supplies by the Division would terminate 30 April 1945. Units within THAT the 107th Division received an order that the procurement of

depend on supplies purchased from civilians; closed out raised, since we carried on farm projects - anyway we could not with the 130th Inf. Regiment of our unit, that foodstuffs were not purchased and the signatures of the vendors. It was in most cases, especially purchase order slip or receipts which showed the articles bought, money for use in the month, and the amount actually spent be supported to the daily strength of the unit and officers in order to determine the amount allowed during these periods of 12 units to prepare subsistence vouchers showing THAT our unit adhered strictly to the conventional practice of re-

and the purchase order slip were one and the same. Vendor's before payment was made. In some cases the regulation receipts receipts have been issued, be attached to and made a part of the "Subsistence that the original receipt and the original of the purchase order slip or because of the lack of sufficient funds. It was an independent regulation large quantities of lumber and other non-perishables were seldom paid for. In most cases to perquisites and foodstuffs, machinery, vehicles, lunches, were insufficient to pay for all procured properties, payments were limited purchase order slip or the regulation receipts. Since appropriations payments were made when the vendors presented either original copy of the make payment for property requisitioned by authorized procurement agents. THAT whenever possible it was the policy of the 107th Division to

post until 30 October 1945 when the unit deactivated. 107th Military District under Lt-Col. Clyde O. Childers and held this station and assigned as Division Finance Officer of the 107th Division. of the 110 Division, 107th Military District; On 1 May 1944 I was commisioned from 1 January 1944 to 30 April 1944 held the position of auditing officer I joined the 107th under Col. Ernest E. Hotten at Busan, Agusan and THAT before the war I was a practicing accountant in Laredo City.

plan Hope Company, do depose and state: Laredo City, Laredo, Kansas and employed as an accountant by the company. He of the Philippines, at present residing at 455 Middle Laredo Street. I, IRMINDO BRNABAL, of legal age, married, a citizen of the Republic

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C E R T I F I C A T E

I, IRINEO DENAVENDES, of legal age, married, a citizen of the Republic of the Philippines, at present residing at 455 Emilio Jacinto Street, Davao City, Davao, Mindanao and employed as an accountant by the Columbian Rope Company, do depose and state:

THAT before the war I was a practicing accountant in Davao City. I joined the guerrilla under Col. Ernest R. Molish at Butuan, Agusan and from 1 January 1944 to 30 April 1944 held the position of auditing officer of the 110 Division, 10th Military District; On 1 May 1944 I was commissioned and assigned as Division Finance Officer of the 107th Division, 10th Military District under Lt-Col. Clyde C. Childress and held this post until 30 October 1945 when the unit deactivated;

THAT whenever possible it was the policy of the 107th Division to make payment for property requisitioned by authorized Procurement Agents. Payments were made when the vendors presented either original copy of the Purchase Order Slip or the requisition receipt. Since appropriations were insufficient to pay for all procured properties, payments were limited in most cases to perishables and foodstuffs. Machinery, vehicles, launches, large quantities of lumber and other non-perishables were seldom paid for, because of the lack of sufficient funds. It was an indispensable requisite that the original receipt and the original of the Purchase Order Slip or receipt of goods procured, only in cases where no formal requisition receipts have been issued, be attached to and made a part of the "Subsistence Voucher" before payment was made. In some cases the requisition receipt and the Purchase Order Slip were one and the same;

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THAT the 107th Division received an order that the procurement of food supplies by the Division would terminate 30 April 1945. Units within the Division were issued cash advance for subsistence based on the pre-war rates of ₱0.45 a day for enlisted men and ₱0.50 a day for an officer. Mess officers who were given cash advance submit ration vouchers with purchase receipts bearing the signatures of the vendors. Prices of food commodities were regulated; In addition to paying for perishables and food-stuffs, salaries of military and civilian employees were also paid. Office employees were paid on a monthly basis and all but a few were paid in full. Those that were not paid number about one-hundred claims in small amounts were listed in the Divisional Records as UNCLAIMED WAGES. All civilian employees were given written appointments signed by the Division Commander or the G-4. Generally salaries were mentioned in the appointments;

THAT appointments of Civilian Operatives were at the discretion of the G-2 Officers, Lt. Sternberg, Major (then Capt.) V. S. Aquilar or Lt. Fernando Gabales. These civilian employees were supposed to be paid by piece-work which was liquidated at the termination of the job. No unpaid claims of operatives are supposed to exist;

THAT I doubt if the Army is obligated for arrears in wages to any civilian operatives;

DECLASSIFIED
Authority *AND 83078*

THAT on 8 March 1946 I prepared a statement of the officers and men of the 107th Division who have in their possession unspent funds advanced to them by the Division Finance for the subsistence of their units. This would seem to indicated that these men had liquidated all expenditures incurred under their authority with funds yet remaining in their hands;

THAT the statement is as follows:

STATEMENT OF ACCOUNTABILITIES
AND ACCOUNTS OFFICER AND MEN OF THE DEFUNCT
107th DIVISION MD (GUER) AS OF
8 MARCH 1946

Accountable Officers and Men:	Balance:
1. Capt. Frederic A. Feigel - - - - -	₱ 2,171.47
2. Capt. Jose M. Maneja - - - - -	1,070.56
3. Capt. Jose Tuvilla - - - - -	100.00
4. Lt. Hilarion D. Polistico - - - - -	1,600.81
5. Lt. Silvestre Velasco - - - - -	18.32
6. Lt. Avelino Funsalan - - - - -	2,879.47
7. Lt. Gregorio O. Perez - - - - -	1,691.29
8. Capt. Owen P. Wilson - - - - -	2,164.75
9. Lt. Juan Llaca - - - - -	2,010.85
10. Lt. Inocencio de Leon - - - - -	2,953.25
11. Lt. Gabriel Ortiz - - - - -	29.21
12. Lt. Marcial M. Fajara - - - - -	7,153.20
13. Lt. Remegio Velasco - - - - -	(283.23) Paid
14. Lt. Flaviano Davalos - - - - -	967.65
15. Lt. Melchor Najera - - - - -	500.00
16. Lt. Patrecio Ramos - - - - -	2,500.00
17. Lt. Hilario F. Antero - - - - -	3,536.90
18. Pvt. Diego Miranda - - - - -	40.00
19. Lt. Zesimo Lacerna - - - - -	789.58
20. Sgt. Teofanes Orpiana - - - - -	3.60
21. Sgt. Emeterio P. Oliver - - - - -	7.80
TOTAL - - -	₱ 31,925.48

THAT I have never borrowed money on behalf of the Division, and as far as I know the 107th Division Finance Office has never borrowed money;

I certify that the foregoing statement made by me is true and correct to the best of my knowledge and belief. I hereunto set my hand this 26th day of August 1947 in the City of Davao, Davao, Philippines.

s/ Irineo D. Benavedes
t/ IRENEO BENAVIDES

I certify that the foregoing statement was made by the person signing same at Davao City, Davao, Philippines, before me this ___ day of August 1947.

s/ Gerard Harrington, Jr.
t/ GERARD HARRINGTON, JR.
Claims Investigator

CERTIFIED TRUE COPY:
Raymond B. Licudine
RAYMOND B. LICUDINE
1st Lt., Inf.
Investigating Officer

DECLASSIFIED
Authority *NND883078*

THAT on 8 March 1946 I prepared a statement of the officers and men of the 107th Division who have in their possession unspent funds advanced to them by the Division Finance for the subsistence of their units. This would seem to indicate that these men had liquidated all expenditures incurred under their authority with funds yet remaining in their hands;

THAT the statement is as follows:

STATEMENT OF ACCOUNTABILITIES
AND ACCOUNTS OFFICER AND MEN OF THE DEFUNCT
107th DIVISION MD (GUER) AS OF
8 MARCH 1946

Accountable Officers and Men:	Balances:
1. Capt. Frederic A. Feigel - - - - -	\$ 2,172.47
2. Capt. Jose M. Munsja - - - - -	1,070.56
3. Capt. Jose Tuvilla - - - - -	100.00
4. Lt. Hilarion D. Polietico - - - - -	2,600.81
5. Lt. Silvestre Velasco - - - - -	18.92
6. Lt. Avelino Pansalan - - - - -	2,879.47
7. Lt. Gregorio O. Perez - - - - -	2,691.29
8. Capt. Owen P. Wilson - - - - -	2,164.75
9. Lt. Juan Llaca - - - - -	2,010.85
10. Lt. Inocencio de Leon - - - - -	2,953.25
11. Lt. Gabriel Ortiz - - - - -	29.21
12. Lt. Marcial M. Fajara - - - - -	7,153.20
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17. Lt. Hilario F. Antero - - - - -	3,536.90
18. Pvt. Diego Miranda - - - - -	40.00
19. Lt. Sosino Lacerna - - - - -	789.58
20. Sgt. Teofanes Orpiana - - - - -	3.60
21. Sgt. Rasterio P. Oliver - - - - -	7.80
TOTAL - - - - -	\$ 31,925.48

THAT I have never borrowed money on behalf of the Division, and as far as I know the 107th Division Finance Office has never borrowed money;

I certify that the foregoing statement made by me is true and correct to the best of my knowledge and belief. I hereunto set my hand this 26th day of August 1947 in the City of Davao, Davao, Philippines.

s/ Erineo D. Benavides
t/ ERINEO BENAVIDES

I certify that the foregoing statement was made by the person signing same at Davao City, Davao, Philippines, before me this ____ day of August 1947.

s/ Gerard Harrington, Jr.
t/ GERARD HARRINGTON, JR.
Claims Investigator

CERTIFIED TRUE COPY:

Raymond B. Lyndine
RAYMOND B. LYNDRINE
1st Lt., Inf.
Investigating Officer

DECLASSIFIED
Authority *AND883078*

INVESTIGATING OFFICER
105 12...
MAY 1947

James P. Conroy

CHIEF OF BUREAU

/s/ Gerard Harrington, Jr.
Special Investigator

I certify that the foregoing statement was made by the person signed
the name of James P. Conroy, before me this _____ day of
August 1947.

/s/ James P. Conroy
Special Investigator

I certify that the foregoing statement made by me is true and cor-
rect to the best of my knowledge and belief. I herewith set my hand this
_____ day of August 1947 in the City of Inang, Inang, Philippines.

THAT I have never borrowed money on behalf of the Division, and no
far as I know the 107th Division Finance Office has never borrowed money.

NAME	AMOUNT
1. Capt. Frederick A. Baker	2,172.47
2. Capt. Jose H. Manala	1,070.56
3. Capt. Jose Sualta	100.00
4. Capt. Jose Sualta	1,600.31
5. Capt. Jose Sualta	18.28
6. Capt. Jose Sualta	2,079.47
7. Capt. Jose Sualta	1,691.29
8. Capt. Jose Sualta	2,164.75
9. Capt. Jose Sualta	2,010.85
10. Capt. Jose Sualta	2,953.25
11. Capt. Jose Sualta	29.21
12. Capt. Jose Sualta	2,153.20
13. Capt. Jose Sualta	(263.29) Paid
14. Capt. Jose Sualta	967.65
15. Capt. Jose Sualta	500.00
16. Capt. Jose Sualta	2,500.00
17. Capt. Jose Sualta	3,596.90
18. Capt. Jose Sualta	40.00
19. Capt. Jose Sualta	789.58
20. Capt. Jose Sualta	3.60
21. Capt. Jose Sualta	2.00
TOTAL	21,985.48

Accountable Officers and Men:

Balance:

STATEMENT OF ACCOUNTS
AND ACCOUNTS OFFICERS AND MEN OF THE BUREAU
107th DIVISION (GMR) AS OF
8 MARCH 1946

That on 8 March 1946 I prepared a statement of the officers and
men of the 107th Division who have in their possession unspent funds
advanced to them by the Division Finance Office for the subsistence of their units.
This would seem to indicate that these men had liquidated all expendi-
tures incurred under their authority with funds yet remaining in their
hands.