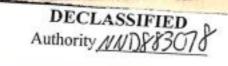
DECLASSIFIED Authority NND883078

Evidence File 107th Division 10th Military Sistrick

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CERTIFICATE



I, IRENEO BENAVELES, 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 10.45 a day for enlisted men and 10.50 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 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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GERTIFICATE

I. IMENNO DENAVEDES, of legal age, married, a citizen of the Republic of the Philippines, at present residing at 455 Mmilio Jacinto Street, Davao City, Davao, Mindenao and employed as an accountant by the Columbian Rope Company, do depose and state:

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THAT I doubt if the Aymy is obligated for agreers in wages to any

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 indicated that these men had liquidated all expenditures incurred under their authority with funds yet remaining in their hands: A STREET, AND DO NOT DESCRIPTION

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

- come the first. These to the same and again which Accountable Officers and Men: Balance: Capt. Frederic A. Feigel - - - - - - - - - - 2,171.47 1,070.56 100.00 Lt. Hilarion D. Polistico- - - - - - - - - - - - -1,600.81 18.32 2,879.47 1,691.29 2,164.75 2,010.85 10. 2,953.25 11. 29.21 12. Lt. Marcial M. Fajara- - - - - - - - - - - - - -7,153,20 13. (283.23)Paid 14. Lt. Flaviano Davalos - - - - - - - - - - - - -967.65 500.00 2,500.00 17. Lt. Hilario F. Antero- - - - - - - - - - - - - -3.536.90 40.00 789.58 20. Sgt. Teofanes Orpiana - - - - - - - - - - - -

Man That would never a part to a 1 to a 10 to 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;

TOTAL - - - 7 31,925.48

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. personal to the first of the person of the faction

s/ Irineo D. Benavedes

t/ TRENEO BENAVEDES 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. MARKET STORE PRATTERS ASSESSMENT RESIDENCE OF A CONTRACTOR

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

SERVICE STATE OF THE PARTY OF T

The state of the s CERTIFIED TRUE COPY: RAYMOND B. LICUDINE lat Lt., Inf. Investigating Officer

> DECLASSIFIED Authority NND883078

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THAT the statement is as follows:

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	Accountable Officers and Men:	Belences
2.	Capt. Jose Tuvilla	2,070.56
5.	Lt. Silvestre Velacco	2.879.47
9.	Capt. Owen P. Wilson	2.264.75 2.010.85 2.953.25
13.	It. Mercial M. Fajara	(283.23) Faid
18.	It. Helchor Hajera	h0.00
19.	Lt. Zosino Locerna	789.58
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That I have never begrowed money on behalf of the Division, and as for as I know the 107th Division Pinance Office has never berroved moneys

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

> s/ Trinco D. Benaveden */ IRENBO BENAVEERS

I certify that the foregoing statement was made by the purson sign. ing seas at Davao City, Davao, Philippines, before me this ____ day of August 3947.

> e/ Gerord Harrington. Jr. of GERARD HARRINGTON, JR. Claime Investigator

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let Lt. Inf. Investigating Officer

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DECLASSIFIED Authority NND883078 AND ROSE CHESTAND

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