

transferred. Furthermore, there appeared to be no controls or records established over gasoline and oil consumption, cost and frequency of repairs and replacement of worn out or defective spare parts, nor were trip reports, trip tickets or any other reports indicating for what and how the transferred vehicles had been utilized available for examination.

In interviews with the EEA Assistant Administrator, various supply officers and officials in charge of EEA projects (Reforestation, Forest Conservation, Public Works and the General Auditing Office unit with the EEA), we determined that:

- (1) Trip tickets are supposed to be filled out for each trip, but must be attached to the vouchers as support of claims for per diem and reimbursement for costs of repairs and maintenance expenses paid out of personal funds.
- (2) No vehicle usage reports are prepared which would show mileage covered, number of days vehicle was used and/or idle, and cost of operation and maintenance. We also were told that several of the vehicle odometers were not working.
- (3) The use and maintenance of the vehicles is determined by the office or project which received the vehicle as well as to a great extent by the individual actually operating the vehicle.
- (4) Ordinary operating, maintenance and repair expenses such as gasoline, oil, greasing and cost of minor spare part replacements are being paid by the individual user or operator of the vehicle as there are no funds presently available for this purpose and the appropriation provided in the budget for fiscal year 1964-65 is not yet approved. The cost of major repairs are too large an expense for most users and as a result, at least one sedan has been deadlined in the EEA compound. (1/4) relating to the use of the transferred vehicle. The Assistant Administrator was appraised of this matter and indicated he would take steps to have the vehicle returned.
- (7) Two vehicles are assigned to two former EEA officials. One, a weapons carrier, was issued to Daniel Gabat, a former Camp Superintendent under the Reforestation project in San Marcelino, Zambales. However, we understand the vehicle is now being held by Mrs. Crestita Antonio as security for personal debts of Mr. Gabat. The second, a pick-up was issued to Eusebio B. Garcia, a former Camp Superintendent under the Reforestation project in Hilltop, Norzagaray, Bulacan, who apparently still has the vehicle. Both of these situations are presently under investigation by EEA but so far no action has been taken.

In summary, of the 40 vehicles turned over to EEA, only 19 are presently being used in the EEA program.

Inspection

We inspected 21 of the vehicles which included the 14 at Reyes' garage and 7 which are in Manila and nearby. Three of the 7 supposed to be operating were deadlined at the date of inspection, and the odometers on the remaining 4 were broken. One of the latter group was in Reyes & Sons for a replacement of broken front window glass.

There were, however, actually 4 deadlined vehicles: a sedan which was parked in the open EEA compound and 3 carryalls being repaired in a private shop.