

108

FINANCE SECTION  
MONTHLY REPORT

JANUARY 1945

7TH MIL. DIST.

DECLASSIFIED  
Authority NND 88 3078

**DECLASSIFIED**  
Authority NND 88 3078

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT  
District Finance Office

1 Feb 45

Subject: Monthly Report for the Month of January 45

To : DCVND

The following report of the Finance Section, 7MD for the month of January 45, is hereby submitted:

(a) Personnel.- For the month of January, '45, there have been an addition of one officer and one enlisted man in the strength of this office, caused by assignment and transfer. There was also a promotion of one enlisted man from private to private first class. See Monthly Roster of Troops for this month (Jan 45)

(b) Activities & Achievements.-

(1) General- Diverse Memoranda, indorsements and other instructions appertaining to the Finance Service, copies of which have been furnished the HQ were transmitted to all commands and sections for dissemination to all subordinate units concerned. (The Finance Service Annual Report and the draft of District Bulletin re the use of Army transportation facilities were prepared and submitted by this office). Preparation of new estimates of expenses of the Seventh Military District as well as of unpaid obligations has been started.

(2) Disbursements- This Office has been taking care of the operating expenses of the different District installations and units situated at rear areas south of Binalagan as well as paying directly the pensions and financial aids to dependents of deceased officers and enlisted men and those who have been assigned outside of Negros and have not as yet rejoined their families. Disbursements made this month by the Division Finance Officers, Regimental Finance Officers, Battalion Agent Officers, District Quartermasters Agents, Agent Officers of the District Finance Officer, and other Disbursing Officers are contained in the Consolidated Monthly Statement of Funds for this month.

(3) Periodical Conference with the DC, etc- Presently, the Executive Officer of this Section together with the Agent Officer for District HQ is stationed in the District HQ to facilitate the conference with the District Commander now and then on Finance matters that need immediate action.

(4) Inspection & Field Audit- To check and verify the cash and accounts of accountable and/or responsible officers in the field, officers from this Section, from the Division Finance Officers, 72D and from the Division Auditor, 72D, are always going around throughout the whole 7MD. They help further in hastening the liquidation of accounts. Inspection and field audit in the 73d Prov Division are being given due attention by the Division Finance Officer and the Finance Officer of the 75th Infantry.

1st - Pfc F. J. Favellana, FS - - - 90%  
2nd - T-Sgt E. Samillana, Inf - - - 88%  
3rd - S-Sgt A. de la Cruz, Inf - - - 88%  
4th - P-Sgt A. S. Cuenca, Inf - - - 87%

(9) Model Barrio Around CP of 7MDFO- This experiment in our relation with the civilian population is functioning alright. Peace and order prevail within the locality. Everybody works for his personal as well as the general welfare. Though misdemeanors occur in surrounding areas, none happened in the Model Barrio. Food production occupies much of the attention of the people. Some harvest are again expected out of the corn on the hills and valleys of this locality. Medical aid is being extended to the inhabitants of the Model Barrio thru the issue of medical supplies to those who are sick. An ARMY CIVILIAN SOCIETY is being contemplated in this area.

(10) Supervision on the Internal Administration of District Installation- Pursuant to par 10, HQWMD, es, the undersigned performed the assigned task. Minor defects adversely affecting or which will prejudice the military service were given due corrections on the spot. Some of the staff officers of the Staff Sections, WMD in this area were given proper advices on official problems confronting them.

(11) Supervision of CP-Dandy- The responsibility and command of this Advance Command Post is being administered thru Camp Commander. All the installations in the camp are being worked as fast as possible with the end in view of having the camp available at once to District HQ. Radiographic instructions and other instructions from the District Commander to combat units and other instructions from the District Commander to combat units and to officers supposed to be near or in the camp were properly transmitted. American pilots and other survivors of American planes shot or forced down by the enemy were received from the northern units and immediately dispatched to designated and possible points of contact with American air or undersea crafts. The reconditioning of Bearin air strip is being undertaken with very slow progress in view of very limited if not nil equipments and capabilities.

(12) Check-up on Policies, Instructions, etc, of District Commander- The undersigned represented the DC in settling matters with civil government wherein the Army is involved, touching on such matters as: reliefs, pensions, financial aids, security measures, secrecy discipline among the civil population, control of prices, curtailment of frivolities and vices, bolstering up public morale, and most important of all- food production campaign as well as instructions and elucidation to the people on the true values of our emergency notes. All the bridges from Linaoate Kabankalan have now been temporarily rebuilt. Army cars and trucks are traveling back and forth now and then. Policies of the DC which are in some way or another misinterpreted in the field were also duly explained and clarified to unit commanders.

(13) Funds Received From Currency Board- All funds received during the month from the Currency Board, thru the Finance Officer, 72B for meeting legal Army obligations of the 7MD during the month, were returned released to subordinate Finance Officers, Disbursing Officers and Agent officers to meet all legal Army obligations of their respective units. The disbursements of these funds as well as the liquidation are covered in the Monthly Cumulative Statement of Funds of the respective Units. The officer and enlisted man sent

to the North last December to get funds for DMQ, came back on New Year's Eve bringing with him P200,000.00.

(c) **Problems-** Hereunder are the chief problems confronting this office which should be solved with stringent measures which are practical and possible under the circumstances.

(1) Everywhere inflation is expanding and extending without effective restraints.

(2) The findings of this office and of the Division Finance Officers, 72D and 73A FD reveal that many officers in the field who are accountable and/or responsible for government funds possess only scanty if not none at all of the knowledge of the proper accounting and recording of the funds which they have received for meeting legal Army obligations.

(3) Some of the officers and enlisted men belonging to the Finance service set-up have been promoted, transferred, assigned, etc, without the knowledge of this office and before they have fully settled their property and money accountabilities and/or responsibilities.

(4) Most of the regimental commanders have not furnished the regimental finance officers with the required necessary number of enlisted men to help them perform efficiently their financial duties. Or if they have assigned some enlisted men with the regimental finance officers, they are being utilized also for other duties from time to time. This situation is quite incompatible with the nature of Finance Service work which entails much work, patience and concentration.

(d) **Plans-**

(1) Gradual adjustment of Finance Service activities to conform with the laws, rules, regulations, etc. of the Commonwealth of the Philippines in order to abide with the proclamation of General Douglas MacArthur and President Sergio Osmeña.

(2) To ascertain and settle all proper and legal Army obligations incurred since the guerrilla operations and still unpaid for.

(e) **Recommendations-**

(1) "The check or arrest the further grow of prices inflation, effective restraints and counteracting measures coordinated with price-controlling agencies must all be mobilized. Strict measures must be adopted to peg down prices even among Army units alone. DMQ Agents must be more frugal in buying supplies for the units in their respective areas. Civil Government officials, in their disbursements both official and personal must also be frugal. When procuring their supplies, they ought not to let their money talk.

(2) Finance Service subjects ought to be taught seriously in all Service Schools.

(3) No officers must be assigned to positions involving accountability and/or responsibility of funds, unless they have a fair knowledge of this kind of work.

(4) For the good of all concerned who are adversely affected, the provisions of par 1, Bul # 4, HQ7MD, s. 1944, as well as par 5, GO#2, dated 3 Jan 44, covering promotions, assignments, transfers, etc. of officers and enlisted men, must be strictly followed.

(5) Enlisted men working with regimental finance officers must be assigned to these jobs permanently. They should not be detailed to perform other assignments which can be done just as well by other enlisted men, otherwise this will rebound to the detriment of the Finance Service in particular and to the military service in general.

(6) The District Quartermaster must be required to buy more supplies at places where prices are cheap and to buy less where the prices are very excessive. "Logistics" may have to be utilized a great deal in this connection. Supplies procured at suitable and logical places must be transported immediately to bases more accessible to units in the field. The people of "Negros" must be made to understand fully their part in this war. They must work to cooperate, and to cooperate they must work things needed by the Army like grains' containers, soap, coconut oil, salt, etc.

(SGD) ROMEO A. INTINGAN  
Lt-Col., Inf  
District Finance Officer

RAI/z bd

TRUE COPY:

E. V. LOGRONIO  
2d Lt, Inf  
O/D, HQ7MD

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT  
District Finance Office

DECLASSIFIED  
Authority NND883078

1 March 45

SUBJECT: Monthly Report for the Month of February 45

TO : DOWD

The following report of the Finance Section, 73D for the month of February 45, is hereby submitted:

(a) Personnel.- For the month of February 45, there is no change in the strength of the Finance Section, 73D from the preceding report. See monthly Rosters of Officers and Troops for this month (February 45)

(b) Activities & Achievements:

(1) General.- Transmitted to all commands and sections for dissemination to all subordinate units concerned, diverse memoranda, indorsements and other instructions appertaining to the Finance Service copies of which have been furnished the DHO. (The Jan 45 Financial Report, Estimates of Expenses for 1945 and Estimates of Unpaid Obligations from 3 Aug 42 to 31 Dec 44 were submitted by this Office. Draft of District Bulletin re allotments to dependents or families of officers and enlisted men was prepared and submitted for approval).

(2) Disbursements.- This Office took care of the operating expenses of the different District Installations and units situated at rear areas south of Binalbagan as well as paying directly the pensions and financial aids to dependents of deceased, captured, and disabled officers and enlisted men and those who have been assigned outside of Negros and have not as yet rejoined their families. Disbursements made this month by the Division Finance Officers, Regimental Finance Officers, Battalion Agent Officers, District Quartermaster Agents, Agents Officers of the District Finance Officer, and other Disbursing Officers are contained in the Consolidated Monthly Statement of Funds for this month.

(3) Periodical Conferences with the DC, etc.- The Executive Officer of this Section together with the Agent Officer for DHO is stationed presently in the District HQ to facilitate the conferences with the District Commander now and then on Finance matters that need immediate action.

(4) Inspection & Field Audit.- Officers from this Section, from the Division Finance Officer, 72D, and from the Division Auditor, 72D are always going around throughout the whole 73D. They help further in hastening the liquidating of accounts. Inspection and field audit in the Provisional 73d Division are being given due attention by the Division Finance Officer, P73D and the Finance Officer, 75th Infantry.

3rd - Pfc G. Brabe, Inf ..... 83%  
4th - T-Sgt R. M. Samillano, Inf-85%  
Opl S. B. Morin, FS ..... 85%  
Pvt P. Umoto, Inf ..... 85%

(8) Model Barrio Around CO of 7AMP.- In accordance with plans set at the outset, this experiment in our relation with the civilian population is functioning alright. Within this locality, an atmosphere of peace and order prevails. Everyone works for his livelihood as well as for the general welfare. Trouble-makers and evil-doers are conspicuous by their absence from this place. Much of the attention of the people are centered on food production. Corn are being harvested from the hills and valleys of this locality. As fast as the lands are cleared of the crops, they are again plowed. This Section used to extend medical aid to the inhabitants of the Model Barrio thru the issued of medicines to those who are sick. However, due to the lack of replenishment of medical supplies from the District Surgeon, this practice was stopped during this month. It is contemplated to organize an Army-civilian Society in this area.

(9) Supervision on the Internal Administration of District Installations.- The undersigned continues to perform this assigned task pursuant to par 10, SC # 25, HAVED, series 1944. Corrections were given on the spot regarding minor defects which will affect adversely or prejudice the military service. Proper advices on official problems confronting them were given to some of the staff officers of the Staff Sections, 7MP in this area.

(10) Supervision of CP-DAMBY and Transmission of Messages Received to Units in the Field.- Except for Station No. 8, 7MP Bn and a few remaining personnel of 637MP and 617MP, this camp is practically vacated. During this month, one officer from this Section was sent to inventory the military property left in the camp. After the inventory was taken, all the Army property listed therein, except for the rattan which were taken by this Section, were turned over into the custody of the CO, 7MP Bn Station No. 8. Radiographic instructions and other instructions from the District Commander to combat units and to officers supposed to be in areas south of Binalbagan on this side of the Island were properly transmitted. During this month, no American pilots and other survivors of American planes shot or forced down by the enemy were received from the Northern Units. The reconditioning of Bearin airstrip is going on. Leveling of remaining 500 meters landing strip is in progress with efforts being concentrated on the runway. The rolling and tamping of the runway was temporarily stopped due to the a shortage of alcohol for tractor fuel. Project may be completed by the first week of March 45 depending upon the availability of sufficient fuel for the tractor. Work on the Aguisan landing field has already begun. A civil engineer has been employed for that project. Labor is supplied by the municipality of Bimamaylan.

(11) Check-up on Policies, Instructions, etc. of District Commander.- The undersigned represented the DC in settling matters with the Civil Government wherein the Army is involved, touching on such matters as: reliefs, pensions, financial aids, security measures, secrecy-discipline among civilians, control of prices, curtailment of frivolities and vices, bolstering

up public morale, and most important of all - food production campaign as well as instructions and elucidation to the people on the true values of our emergency notes. All bridges on this side of the Island south of Binalbagan have now been temporarily rebuilt. The roads and bridges are now passable by passenger cars and cargo trucks of reasonable load.

(12) Funds Received From Currency Board.- All funds received during the months from the Negros Currency Board, thru the Finance Officer, 72D for meeting legal Army obligations of the 7MD during the month, were in turn advanced to regimental finance officers, disbursing officers, and DQM Agents to defray all legal Army purchases and expenses of their respective units. Reports regarding the statuses of these funds are covered up in the Monthly Cumulative Statement of Funds of the respective units. For meeting Army obligations at D<sup>4</sup>, an officer was sent to the 72DFG to get funds corresponding to all undrawn allotments of Hq 7MD & Sections up to and inclusive of March 45.

(c) Problems.- Hereunder are the chief problems confronting this Office which demand immediate solutions thru stringent measures which are practical and possible under the circumstances.

(1) Unrestrained and abnormal growth of inflation.

(2) Lack of knowledge about and indifference to recording expenditures of government funds by most officers and enlisted men in the field.

(3) Promotions, transfers, and new assignments, etc. of some officers and enlisted men belonging to the Finance Service set-up, without the knowledge of this Office and before they have fully settled their property and money accountabilities and/or responsibilities.

(4) Most of the regimental commanders have not furnished the regimental finance officers with the required necessary number of enlisted men to help them perform efficiently their financial duties. Or if they have assigned some enlisted men with the regimental finance officers, they are being utilized still for other duties from time to time when these other duties could have been done by other enlisted men with less pressure of work.

(d) Plans:

(1) Gradual adjustment of Finance Service activities to conform with the laws, rules, regulations, etc. of the Commonwealth of the Philippines in order to abide with the proclamations of General DOUGLAS MACARTHUR and President SERGIO OSMEÑA.

(2) To ascertain and settle all proper and legal Army obligations incurred since the guerilla operations and still unpaid for.

(3) To turn over all liquidated vouchers and payrolls to the Civil Government.

(4) To place gradually, as the situation permits, the present Finance Service Standard in the 7MD in level with the peace normal time footing.

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313  
HEADQUARTERS IN THE F.

~~313~~  
December 13, 1944

Subject: Enemy Movements.

To : Commanding Officer, Sub-Sector "G", 72nd Division, (Free Negros)  
In The Field.

1. Re-your Memorandum of the 13th instant regarding the four Japanese trucks containing 36 men; same did not come from the North Negros Sugar Central but from somewhere in Victorias or beyond. The enemy were able to clear my blockade at Busay and Crossing Gaston bridges because they carried clearing equipment with them. It has been wrongly reported to your attention that these four trucks came from my sector. My snipers are busy doing their best to keep the enemy now inside the central from getting out but if some of them come from other directions it will be too late to forestall them and prevent them from passing due to lack of rapid communication.

2. I am hoping to receive those rockets you mentioned so that I can test them against the enemy in the central.

*E. G. Bidan*  
E. G. BIDAN  
Captain, Infantry - OSP  
C. O. - Manapla.

rdn/10/16

(a) Recommendations:

(1) Counteracting measures and effective restraints coordinated with price-controlling agencies must all be mobilized to check or arrest the further growth of prices, inflation. Strict measures must be adopted to peg down prices even among Army units alone. DQM Agents must be more frugal in buying supplies for the units in their respective areas. Civil Government officials, in their disbursements both official and personal must also be frugal. They ought not to let their money talk when procuring their supplies.

(2) Due to the evident scarcity now of livestock and poultry products in this Island, prices have naturally risen to such extraordinary heights which are further enhanced by factors conducive to the undesirable onward growth of inflation. As a wise and sane solution, it is recommended that the Fishing Industry be encouraged and exploited to the limit during this period of emergency. To cause a drastic drop in prices, the Civil Government or the Army, if possible must undertake the construction of good fishing areas (punts) in all the favorable locations of fishing areas around this Island. Unlike similar projects in the past which failed because of mismanagement and other adverse factors, these must be properly administered and duly supervised which can easily be done now due to the waning numbers of the enemy forces in this Island which then constituted the most adverse factor. Our fishing industry is now very rich. It is one of our natural resources which had not been touched nor taxed such during this war. To leave only now to private interests the development of the fishing industry will not help much to solve our problems. They will be just interested in getting more profits. Either the Army or the Civil Government has these advantages. Fishing materials can be promptly and cheaply procured. Labor will be easy to mobilize. Presently, these are the drawbacks of private interests. As to the ultimate outcome, there is no doubt that it will alleviate much our situation.

(3) Finance Service subjects ought to be taught regularly and seriously in all Service Schools.

(4) No officers must be assigned to positions involving accountability and/or responsibility of funds and property unless they have a fair knowledge of this kind of work.

(5) For the good of all concerned who are adversely affected, the provisions of par 1, Bul # 4, HQ 750, s. 1944, as well as par 5, HQ # 3, dated 5 Jan 44, covering promotions, assignments, transfers, etc. of officers and enlisted men, must be strictly followed.

(6) Enlisted men working with regimental finance officers must be assigned to those jobs permanently. They should not be detailed to perform other assignments which can be done just as well by other enlisted men, otherwise this will redound to the detriment of the Finance Service in particular and to the military service in general.

(7) The District Quartermaster must be required to buy more supplies at places where prices are cheap and to buy less where the prices are very excessive. "Logistics" may have to be utilized a great deal in this connection. Supplies procured at suitable and logical places must be transported immediately to bases more accessible to units in the field. The people of Negros must ~~work~~ be made to understand fully their part in this war. They must work to cooperated, and to cooperated they must work things needed by the Army like grains, containers, soap, coconut oil, salt, etc.

(SGD.) HOMER A. INTINGAN  
Lt-Col., Inf  
District Finance Officer

FFA/zbd  
TRUE COPY  
11 Mar 48

EDWIN CALISTON  
Cpl., Infantry  
O/D, PR7MD

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT  
District Finance Office

DECLASSIFIED  
Authority NND883078

30 Sept 43

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR SEPTEMBER, 1943

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 30 Sept 43
Finance Officer, 76th Inf		600.00	600.00
<b>TOTAL FUNDS HANDLED OR DRS. TO ACCOUNTABILITY</b>		<b>600.00</b>	<b>600.00</b>
<b>EXPENDITURES</b>			
Pay and Allowances		260.00	260.00
Subsistence		58.05	58.05
Traveling Exp & Cash Ration		17.50	17.50
Purchase of Equipment			
Stationery & Office Supplies		16.25	16.25
Const of Bldgs & Qtrs			
Hauling		5.00	5.00
Salaries of Civilian Emp		8.00	8.00
Other Expenses		4.00	4.00
<b>TOTAL EXPENDITURES</b>		<b>368.80</b>	<b>368.80</b>
Cash on Hand		231.20	231.20
<b>TOTAL DRS. TO ACCOUNTABILITY</b>		<b>600.00</b>	<b>600.00</b>

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 43 to 30 September 43.

(SGD.) PABLO G. GENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MFO

I hereby approved the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTENGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT  
DISTRICT FINANCE OFFICE

DECLASSIFIED  
Authority NND 883078

31 Oct 43

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR OCTOBER, 1943

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 31 Oct 43
Finance Officer, 76th Inf	IP 600.00	IP	IP 600.00
Lt-Col Romeo A. Intengan		IP 68.80	
District Finance Officer		IP 16,000.00	IP 16,000.00
<b>TOTAL FUNDS HANDLED OR DRG. TO ACCOUNTABILITY</b>	<b>IP 600.00</b>	<b>IP 16,068.80</b>	<b>IP 16,668.80</b>
<b>EXPENDITURES</b>			
Pay and Allowances	IP 260.00	IP 545.00	IP 805.00
Subsistence	IP 58.05	IP 81.50	IP 139.55
Traveling Exp <sup>ca</sup> Cash Ration	IP 17.50	IP	IP 17.50
Purchase of Equipment	IP	IP 23.50	IP 23.50
Stationery & Office Supplies	IP 16.25	IP 16.75	IP 33.00
Const of Bldgs & qtrs	IP	IP 101.45	IP 101.45
Milling & Pounding	IP 5.00	IP 6.00	IP 6.00
Hauling	IP 5.00	IP 6.00	IP 11.00
Other Purchases	IP	IP 3.00	IP 3.00
Salaries of Civilian Emp	IP 8.00	IP 10.00	IP 18.00
Other Expenses	IP 4.00	IP 4.00	IP 8.00
<b>TOTAL EXPENDITURES</b>	<b>IP 368.80</b>	<b>IP 797.20</b>	<b>IP 1,166.00</b>
Cash on Hand	IP 231.20	IP 15,271.60	IP 15,502.80
<b>TOTAL CRG. TO ACCOUNTABILITY</b>	<b>IP 600.00</b>	<b>IP 16,068.80</b>	<b>IP 16,668.80</b>

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 43 to 31 October 43.

(SGD.) PABLO G. GENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTENGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

30 Nov 43

DECLASSIFIED  
Authority NND883078

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR NOVEMBER, 1943

SOURCE OF FUNDS	Previous Months	Current Month	TOTAL as of 30 Nov 43
Finance Officer, 78th Inf	IP 600.00	IP (600.00)	
Lt-Col Romeo A. Intengan	I 68.30	I (68.30)	
District Finance Officer	I 16,000.00	I	16,000.00
TOTAL FUNDS HANDLED OR CRD. TO ACCOUNTABILITY	IP 16,668.00	IP (668.30)	IP 16,000.00
<b>EXPENDITURES</b>			
Pay and Allowances	IP 535.00	IP 1,799.00	IP 2,604.00
Subsistence	I 139.55	I 392.15	I 531.70
Traveling Exp & Cash Ration	I 17.50	I 151.65	I 169.15
Purchase of Equipment	I 22.50	I 14.10	I 37.60
Stationery & Office Supplies	I 35.00	I 75.50	I 108.50
Const of Bldgs & Qtrs	I 101.45	I 48.00	I 150.25
Hauling	I 11.00	I 66.20	I 77.20
Milling & Pounding	I 6.00	I 18.00	I 24.00
Salaries of Civilian Employees	I 13.00	I 18.00	I 30.00
Other Purchases	I 8.00	I 11.40	I 19.40
Other Expenses	I 0.00	I 4.00	I 12.00
TOTAL EXPENDITURES	IP 1,166.00	IP 2,592.00	IP 3,758.00
Cash on Hand	I 15,502.80	I (5,261.60)	I 12,241.20
TOTAL CRD. TO ACCOUNTABILITY	IP 16,668.00	IP (588.60)	IP 16,000.00

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 43 to 30 November 43.

(SGD.) PABLO G. GUNISE  
Ed Lieut., Inf  
Adm & Security Officer, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTENGAN  
Lt-col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND 883078

31 Dec 43

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR DECEMBER, 1943

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 31 Dec 43
Finance Officer, 76th Inf Lt-Col Romeo A. Intengan District Finance Officer	16,000.00		16,000.00
TOTAL FUNDS HANDLED OR DRS. TO ACCOUNTABILITY	16,000.00		16,000.00
<b>EXPENDITURES</b>			
Pay and Allowances	2,604.00	668.00	3,172.00
Subsistence	551.70	190.20	721.90
Traveling Exp & Cash Ration	169.15	1100.70	269.85
Purchase of Equipment	37.60	6.68	44.28
Stationery & Office Supplies	108.50	30.00	138.50
Const of Bldgs & Qrtrs	150.25	6.00	156.25
Hauling	77.20	36.50	113.70
Milling & Pounding	24.00	21.00	45.00
Salaries of Civilian Employees	30.00	14.00	44.00
Soap Allowances		10.80	10.80
Other Purchases	14.40	10.60	25.00
Other Expenses	12.00	29.00	41.00
TOTAL EXPENDITURES	3,758.80	1,023.48	4,782.28
Cash on Hand	12,241.20	(1,023.48)	11,217.72
TOTAL CRS. TO ACCOUNTABILITY	16,000.00		16,000.00

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 43 to 31 December 43.

(SGD.) PABLO G. GENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTENGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND 883078

31 Jan 44

FINANCE SECTION, 7500  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR JANUARY, 1944

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 31 Jan 44
District Finance Officer, 7500	IP 16,000.00	IP 20,000.00	IP 36,000.00
<b>TOTAL FUNDS HANDLED OR LNS. TO ACCOUNTABILITY.</b>	<b>IP 16,000.00</b>	<b>IP 20,000.00</b>	<b>IP 36,000.00</b>
<b>EXPENDITURES</b>			
Pay and Allowances	IP 3,172.00	IP 763.00	IP 3,935.00
Subsistence	I 721.90	I 129.00	I 850.90
Traveling Exp & Cash Ration	I 269.86	I 76.00	I 345.86
Purchase of Equipment	I 44.28	I	I 44.28
Stationery & Office Supplies	I 138.50	I 16.02	I 154.52
Const of Bldgs & extras	I 156.25	I 71.00	I 227.25
Hauling	I 115.70	I 14.50	I 130.20
Milling & Pounding	I 45.00	I 18.75	I 63.75
Salaries of Civilian Emp	I 44.00	I 14.00	I 58.00
Soap Allowances	I 10.00	I	I 10.00
Other Purchases	I 25.00	I 3.70	I 28.70
Sundry Expenses	I 41.00	I 8.00	I 49.00
<b>TOTAL EXPENDITURES</b>	<b>IP 4,782.28</b>	<b>IP 1,115.97</b>	<b>IP 5,898.25</b>
Cash on Hand	I 11,217.72	I 18,894.03	I 30,111.75
<b>TOTAL LNS. TO ACCOUNTABILITY</b>	<b>IP 16,000.00</b>	<b>IP 20,000.00</b>	<b>IP 36,000.00</b>

NOTE: P20,000.00 received on 3 Jan 44 at Shangrila.

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7500 for the period from 16 May 43 to 31 January 44.

(SGD.) **PABLO G. GENIEB**  
2d Lieut., Inf  
Adm & Security Officer, 7500

I hereby approved the above statement, the same having been prepared under my direct supervision.

(SGD.) **ROMEO A. INTERRAN**  
1st Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND883078

29 Feb 44

FINANCE SECTION, 7MD  
(Organization)

SOURCES OF FUNDS	\$	Previous Month	Current Month	TOTAL as of		
District Finance Officer, 7MD	IF	35,000.00	IF	35,000.00	IF	71,000.00
TOTAL FUNDS HANDLED ON BEH. TO ACCOUNTABILITY						
<b>EXPENDITURES</b>						
Pay and Allowances	IF	5,935.00	IF	1,015.00	IF	4,940.00
Subsistence		850.90		127.00		978.40
Traveling Exp & Cash Reim		345.65		199.60		545.65
Purchase of Equipment		44.23				44.23
Stationery & Office Supplies		154.52		75.00		229.52
Const of Bldgs & Qtrs		227.25				227.25
Hauling		128.26		26.50		154.70
Milling & Pounding		65.75		29.50		95.25
Salaries of Civilian Emp		53.00		14.00		73.00
Soap Allowances		10.60		28.80		39.60
Other Purchases		30.70		8.00		58.70
Sundry Expenses		49.00		8.00		57.00
TOTAL EXPENDITURES	IF	5,895.25	IF	1,530.10		7,425.35
Cash on Hand		30,101.75		33,469.90		63,571.65
TOTAL DIS. TO ACCOUNTABILITY	IF	36,000.00	IF	35,000.00	IF	71,000.00

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 15 May 43 to 29 February 44.

(SGD.) PABLO G. GENISE  
Rd Lieut., Inf  
Adm & Security Officer, 7MDFO.

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. YERONGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND 883078

31 March 44

FINANCE SECTION, 7MD  
(Organization)

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 31-Mar 44
District Finance Officer, 7MD	IP 71,000.00	IP	IP 71,000.00
TOTAL FUNDS BANKED OR- LNS. TO ACCOUNTABILITY	IP 71,000.00	IP	IP 71,000.00
<b>EXPENDITURES</b>			
Pay and Allowances	IP 4,943.00	IP 1,033.00	IP 5,901.00
Pensions and Financial Aids			
Subsistence	973.40	244.25	1,222.75
Traveling Exp & Casa Ration	545.65	132.45	678.10
Purchase of Equipments	44.28		44.28
Stationery & Office Supplies	229.53		229.53
Const of Bldgs & Qrtz	227.25		227.25
Hauling	134.70	6.00	160.70
Milling and Pounding	95.55		95.25
Salaries of Civilian Emp	72.00	14.00	86.00
Sosp Allowances	39.60	20.00	59.60
Other Purchases	38.70	9.00	47.70
Sundry Expenses	57.00	4.00	61.00
Vocational Projects		13.00	13.00
TOTAL EXPENDITURES	IP 7,422.35	IP 1,475.80	IP 8,904.15
Cash on Hand	62,571.65	(1,475.80)	62,095.85
TOTAL CR. TO ACCOUNTABILITY	IP 71,000.00	IP	IP 71,000.00

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 43 to 29 March 44.

(SGD.) PABLO G. GENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTERGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND 883078

30 April 44

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR APRIL, 1944

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 30 APR 44
District Finance Officer, 7MD	IP 71,000.00	IP	IP 71,000.00
TOTAL FUNDS HANDLED OR DRS. TO ACCOUNTABILITY	IP 71,000.00	IP	IP 71,000.00
<b>EXPENDITURES</b>			
Pay and Allowances	IP 5,981.00	IP 1,493.00	IP 7,474.00
Pensions and Financial Aids	IP	IP 90.00	IP 90.00
Subsistence	IP 1,282.75	IP 117.60	IP 1,340.35
Traveling Exp & Cash Ration	IP 678.10	IP 5.00	IP 683.60
Purchase of Equipments	IP 44.28	IP	IP 44.28
Stationery & Office Supplies	IP 229.52	IP	IP 229.52
Cost of Bldgs & Qtrs	IP 227.25	IP	IP 227.25
Hauling	IP 160.70	IP	IP 160.70
Milling & Founding	IP 93.25	IP	IP 93.25
Salaries of Civilian Emp	IP 86.00	IP 14.00	IP 100.00
Soap Allowances	IP 59.60	IP	IP 59.60
Other Purchases	IP 47.70	IP	IP 47.70
Sundry Expenses	IP 61.00	IP 4.00	IP 65.00
Vocational Projects	IP 13.00	IP	IP 13.00
TOTAL EXPENDITURES	IP 8,904.15	IP 1,724.10	IP 10,628.25
Cash on Hand	IP 62,095.85	IP (1,724.10)	IP 60,371.75
TOTAL DRS TO ACCOUNTABILITY	IP 71,000.00	IP	IP 71,000.00

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 15 May 43 to 30 April 44.

(SGD.) PABLO C. GOMEZ  
2d Lieut., Inf  
Adm & Security Officer, 7MISO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INFERRAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND 883078

31 May 44

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR MAY, 1944

SOURCES OF FUNDS	I	I	II	TOTAL as of
	Previous Months	Current Month		31 May 44
District Finance Officer, 7MD	IP 71,000.00	IP 20,000.00	IP	91,000.00
TOTAL FUNDS HANDLED OR DRG. TO ACCOUNTABILITY	IP 71,000.00	IP 20,000.00	IP	91,000.00
<b>EXPENDITURES</b>				
Pay and Allowances	IP 7,474.00	IP 662.00	IP	8,136.00
Pensions and Financial Aids	I 90.00	I 15.00	I	105.00
Subsistence	I 1,540.35	I 309.75	I	1,850.10
Traveling Exp & Cash Ration	I 683.60	I 278.20	I	961.80
Purchase of Equipments	I 44.23	I 7.00	I	51.23
Stationery & Office Supplies	I 229.52	I 20.50	I	250.02
Cost of Bldgs & eqtrs	I 227.25	I 167.95	I	395.20
Hauling	I 160.70	I 88.05	I	248.75
Milling & Pounding	I 95.25	I	I	95.25
Salaries of Civilian Emp	I 100.00	I 14.00	I	114.00
Soap Allowances	I 59.60	I	I	59.60
Other Purchases	I 47.70	I 9.00	I	56.70
Sundry Expenses	I 65.00	I 10.00	I	75.00
Vocational Projects	I 13.00	I 162.90	I	175.90
TOTAL EXPENDITURES	IP 10,623.25	IP 1,744.55	IP	12,372.60
Cash on Hand	I 60,371.75	I 16,355.65	I	76,727.40

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 43 to 31 May 44.

(SGD.) PABLO G. GENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTENGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND 883078

30 June 44

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR JUNE, 1944

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 30 June 44
District Finance Officer, 7MD	91,000.00	-	91,000.00
<b>TOTAL FUNDS HANDLED OR CRD. TO ACCOUNTABILITY</b>	<b>91,000.00</b>		<b>91,000.00</b>
<b>EXPENDITURES</b>			
Pay and Allowances	8,136.00	922.00	9,058.00
Pensions and Financial Aids	105.00	200.00	305.00
Subsistence	1,650.10	450.70	2,100.80
Traveling Exp & Cash Ration	961.80	73.40	1,035.20
Purchase of Equipments	51.28		51.28
Stationery & Office Supplies	250.02		250.02
Const of Bldgs & Qtrs	395.20	13.50	408.70
Hauling	248.75	15.50	264.25
Milling & Pounding	93.25	18.00	111.25
Salaries of Civilian Emp	114.00	14.00	128.00
Soap Allowances	59.60	18.00	77.60
Other Purchases	56.70		56.70
Sundry Expenses	75.00	8.00	83.00
Vocational Projects	175.90	22.50	198.40
<b>TOTAL EXPENDITURES</b>	<b>12,372.60</b>	<b>1,755.60</b>	<b>14,128.20</b>
Cash on Hand	78,627.40	(1,755.60)	76,871.80
<b>TOTAL CRD TO ACCOUNTABILITY</b>	<b>91,000.00</b>		<b>91,000.00</b>

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 44 to 30 June 44.

(SGD.) PABLO G. GENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTERWAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND 883078

31 July 44

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR JULY, 1944

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 31 July 44
District Finance Officer, 7MD	91,000.00		91,000.00
TOTAL FUNDS HANDLED OR DRG. TO ACCOUNTABILITY	91,000.00		91,000.00
<u>EXPENDITURES</u>			
Pay and Allowances	9,058.00	798.00	9,856.00
Pensions and Financial Aids	305.00		305.00
Subsistence	2,100.80	37.40	2,138.20
Traveling Exp & Cash Ration	1,035.20	767.35	1,802.55
Purchase of Equipments	51.28		51.28
Stationery & Office Supplies	250.02		250.02
Const of Bldgs & qtrs	408.70		408.70
Hauling	234.25	18.00	252.25
Milling and Pounding	111.25	1.50	112.75
Salaries of Civilian Emp	128.00	26.40	154.40
Soap Allowances	77.60	24.00	101.60
Other Purchases	58.70	7.50	66.20
Sundry Expenses	83.00	1.00	84.00
Vocational Projects	198.40	84.75	283.15
TOTAL EXPENDITURES	14,128.20	1,760.40	15,888.60
Cash on Hand	76,871.80	(1,760.40)	75,111.40
TOTAL CRG. WO ACCOUNTABILITY	91,000.00		91,000.00

I hereby certify on my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 43 to 31 July 44.

(SGD.) PABLO G. FENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTERGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND883078

31 Aug 44

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR AUG 44

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 31 Aug 44
District Finance Officer, 7MD	91,000.00	20,000.00	111,000.00
TOTAL FUNDS HANDLED OR DRS. TO ACCOUNTABILITY	91,000.00	20,000.00	111,000.00
<b>EXPENDITURES</b>			
Pay and Allowances	9,850.00	857.00	10,707.00
Penions and Financial Aids	305.00	740.00	1,045.00
Subsistence	2,138.20	266.10	2,404.30
Traveling Exp & Cash Ration	1,803.05	128.75	1,931.80
Purchase of Equipments	51.28	87.20	138.48
Stationery & Office Sup	250.02	100.00	350.02
Const of Bldgs & qtrs	408.70	43.00	451.70
Hauling	282.25	33.10	315.35
Milling & Pounding	112.75		112.75
Salaries of Civilian Emp	154.40	43.00	197.40
soap Allowances	101.60		101.60
Other Purchases	64.20		64.20
Sundry Expenses	84.00	4.00	88.00
Vocational Projects	233.15		233.15
TOTAL EXPENDITURES	15,888.60	2,302.15	18,190.75
Cash on Hand	75,111.50	17,697.85	92,809.25
TOTAL DRS TO ACCOUNTABILITY	91,000.00	20,000.00	111,000.00

NOTE : Lt Nessler not yet paid for his Aug 44 pay and allowances amounting to P160.00 but same is already included in the expenditures.

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 43 to 31 August 44.

(SGD.) PABLO G. GENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTENGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND 883078

30 Sept 44

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR SEPTEMBER, 1944

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 30 Sept 44
District Finance Officer, 7MD	111,000.00	40,000.00	151,000.00
<b>TOTAL FUNDS HANDLED OR DRS. TO ACCOUNTABILITY</b>	<b>111,000.00</b>	<b>40,000.00</b>	<b>151,000.00</b>
<b>EXPENDITURES</b>			
Pay and Allowances	10,707.00	987.00	11,694.00
Pensions and Financial Aids	1,045.00	15.00	1,060.00
Subsistence	2,404.30	210.80	2,615.10
Traveling Exp & Cash Ration	1,951.30	33.45	1,971.25
Purchase of Equipments	158.48	18.06	156.45
Stationery & Office Supplies	350.02		350.02
Const of Bldgs & Qtrs	451.70	34.50	486.20
Hauling Expenses	315.35	18.00	333.35
Milling & Pounding	112.75	7.75	120.80
Salaries of Civilian Emp	197.40	43.00	240.40
Soap Allowance	101.60	51.00	152.60
Other Purchses	64.20	11.00	75.20
Sundry Expenses	88.00	8.00	96.00
Vocational Projects	283.15	16.50	299.65
<b>TOTAL EXPENDITURES</b>	<b>18,190.75</b>	<b>1,460.00</b>	<b>19,650.75</b>
Cash on Hand	92,809.25	38,540.00	151,349.25
<b>TOTAL DRS TO ACCOUNTABILITY</b>	<b>111,000.00</b>	<b>40,000.00</b>	<b>151,000.00</b>

NOTE: Of the amount recorded as current receipts \$100.00 is still in the possession of Lt Amado S. Nessia, FS, Ex 3, 7MDFO. Though included already in the expenditures his pay and allowances for this month are not yet paid.

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 15 May 43 to 30 September 44.

(SGD.) PABLO G. GENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTINGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND 883078

31 Oct 44

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES FOR  
OCTOBER, 1944

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 31 October 44
District Finance Officer, 7MD	IP 151,000.00	IP	IP 151,000.00
<b>TOTAL FUNDS HANDLED OR VRS. TO ACCOUNTABILITY</b>	<b>IP 151,000.00</b>	<b>IP</b>	<b>IP 151,000.00</b>
<b>EXPENDITURES</b>			
Pay and Allowances	IP 11,694.00	IP 937.00	IP 12,631.00
Pensions and Financial Aids	I 1,060.00	I 60.00	I 1,120.00
Subsistence	I 2,615.10	I 429.70	I 3,044.80
Traveling Exp & Cash Rations	I 1,971.25	I 79.60	I 2,050.85
Purchases of Equipments	I 156.48	I	I 156.48
Stationery & Office Supplies	I 350.02	I	I 350.02
Const of Bldgs & Qtrs	I 486.20	I	I 486.20
Hauling Expenses	I 333.35	I 13.00	I 346.35
Milling & Pounding	I 120.50	I	I 120.50
Salaries of Civilian Emp	I 240.40	I 45.00	I 285.40
Soap Allowance	I 152.60	I 50.00	I 202.60
Other Purchases	I 75.20	I 2.50	I 77.70
Sundry Expenses	I 96.00	I	I 96.00
Vocational Projects	I 299.65	I	I 299.65
<b>TOTAL EXPENDITURES</b>	<b>IP 19,650.75</b>	<b>IP 1,664.80</b>	<b>IP 21,315.55</b>
Cash on Hand	I 131,349.25	I (1,664.80)	I 129,684.45
<b>TOTAL CRS TO ACCOUNTABILITY</b>	<b>IP 151,000.00</b>	<b>IP</b>	<b>IP 151,000.00</b>

NOTE: Altho not yet paid, the salaries of the following for Oct 44, are included already in the above expenditures:

Lt A. S. Nessia - - - P 160.00  
T-Sgt E. Tambis - - - 55.00

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD of the period from 16 May 43 to 31 October 44.

(SGD.) FABIO G. GERLSE  
2d Lieut., Inf  
Adm & Security Offr, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) TOMKO A. IMPANGAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

DECLASSIFIED  
Authority NND883078

30 Nov 44

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR NOVEMBER, 1944

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 30 Nov 44
District Finance Officer, 7MD	IP 151,000.00	IP	IP 151,000.00
<b>TOTAL FUNDS HANDLED OR DRS. TO ACCOUNTABILITY</b>	<b>IP 151,000.00</b>	<b>IP</b>	<b>IP 151,000.00</b>
<b>EXPENDITURES</b>			
Pay and Allowances	IP 12,681.00	IP 1,025.00	IP 13,716.00
Pensions and Financial Aids	I 1,120.00	I 175.00	I 1,295.00
Subsistence	I 5,044.80	I 644.60	I 3,689.40
Traveling Exp & Cash Ration	I 2,050.85	I 301.50	I 3,552.35
Purchase of Equipments	I 156.48	I	I 156.48
Stationery & Office Supplies	I 350.02	I	I 350.02
Cost of Bldgs & Crtrs	I 486.20	I 161.25	I 647.45
Hauling Expenses	I 346.35	I 19.30	I 365.65
Milling & Founding	I 120.50	I	I 120.50
Salaries of Civilian Emp	I 283.40	I 43.00	I 326.40
Soap Allowance	I 202.60	I 162.00	I 364.60
Other Purchases	I 77.70	I 24.00	I 101.70
Sundry Expenses	I 96.00	I 33.00	I 119.00
Vocational Projects	I 299.65	I 202.40	I 502.05
<b>TOTAL EXPENDITURES</b>	<b>IP 21,315.55</b>	<b>IP 2,791.05</b>	<b>IP 24,106.60</b>
Cash on Hand	I 29,684.45	I (2,791.05)	I 26,893.40
<b>TOTAL DRS. TO ACCOUNTABILITY</b>	<b>IP 151,000.00</b>	<b>IP</b>	<b>IP 151,000.00</b>

NOTE: Altho not yet paid the pay and allowances of the following for Nov 44 are included already in the above expenditures:

Lt A. S. Nessia - - - - P 100.00  
T-Sgt E. Tambis - - - - 35.00

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 15 May 43 to 30 November 44.

(SGD.) PABLO G. GENISE  
2d Lieut., Inf  
Adm & Security Officer, 7MDSO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) ROMEO A. INTERIAN  
Lt-Col., Inf  
District Finance Officer

UNITED STATES FORCES IN THE PHILIPPINES  
SEVENTH MILITARY DISTRICT

31 Dec 44

DECLASSIFIED  
Authority NND 883078

FINANCE SECTION, 7MD  
(Organization)

MONTHLY CUMULATIVE STATEMENT OF RECEIPTS & EXPENDITURES  
FOR DECEMBER, 1944

SOURCES OF FUNDS	Previous Months	Current Month	TOTAL as of 31 Dec 44
District Finance Officer, 7MD	151,000.00		151,000.00
<b>TOTAL FUNDS HANDLED OR DRS. TO ACCOUNTABILITY</b>	<b>151,000.00</b>		<b>151,000.00</b>
<b>EXPENDITURES</b>			
Pay and Allowances	13,716.00	905.00	14,621.00
Pensions and Financial Aide	1,255.00	430.00	1,715.00
Subsistence	3,639.40	612.30	4,301.70
Traveling Exp & Cash Retention	2,352.35	100.50	2,452.85
Purchase of Equipments	156.43	56.00	192.43
Stationary & Office Supplies	560.02		560.02
Const of Bldgs & eqtrs	647.45	10.00	657.45
Hauling Expenses	365.65	2.60	368.25
Milling & Founding	120.30		120.30
Salaries of Civilian Emp	326.40	43.00	369.40
Soap Allowances	364.60		364.60
Other Purchases	101.70	19.50	121.20
Sundry Expenses	119.00	387.00	506.00
Vocational Projects	602.05	101.00	603.05
<b>TOTAL EXPENDITURES</b>	<b>24,106.50</b>	<b>2,635.30</b>	<b>26,743.50</b>
Outstanding Advances (Sched A)		93,825.50	93,825.50
Cash on Hand	126,993.40	(96,462.40)	31,366.00
<b>TOTAL DRS. TO ACCOUNTABILITY</b>	<b>151,000.00</b>		<b>151,935.00</b>
<b>OVERAGE</b>			<b>935.00</b>

NOTE: The above overage is due to the pay and allowances of Lt A. S. Nessia, T-Sgt E. Tambis and Cpl M. Arsamanto which are included in the above expenditures but are not yet paid as follows:

Lt Nessia - Aug-Dec 44 @ P160.00 monthly	- P 600.00
T-Sgt Tambis - Oct-Dec 44 @ P 35.00 "	- 105.00
Cpl Arsamanto Dec 44 " 30.00 "	- 30.00
	<u>P 935.00</u>

SCHEDULE A

Date	To Whom Issued	Purpose	AMOUNT
1 Nov 43	Lt Nessia	Mass Funds	100.00
3 Aug 44	Major Linsiacco	DS7MD Expenses	4,000.00
31 "	Lt Nessia	Balance of Cash Book	52,530.50
22 Sept "	Lt Culminares	DS7MD Expenses	200.00
25 " "	Lt Nessia	ONS chits & shortage in funds brought	835.00
2 Oct "	Major Linsiacco	DS7MD Expenses	4,000.00
15 " "	Lt Genise	7MFC "	100.00
16 " "	Mrs. L. Villaruz	Advance Pension	30.00
5 Nov "	Major Linsiacco	DS7MD Expenses	5,000.00
9 " "	Capt Macamba	7MFC Expenses	1,500.00
10 " "	Mrs. S. Villaruz	Advance Pension	30.00
17 " "	Lt P. Perido	DHQ CB	1,000.00
27 " "	Lt Jardiolin	" "	2,000.00
1 Dec "	Major Linsiacco	DS7MD Expenses	4,000.00
2 " "	Lt Ben. Ramos	DJMA "	2,000.00
8 " "	Major Linsiacco	DS7MD "	2,000.00
23 " "	Lt Jardiolin	DHQ CB	5,000.00
27 " "	Lt D. del Pilar	MP BR	2,500.00
<b>T O T A L</b>			<b>P 93,825.50</b>

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transaction of the Finance Section, 7MD for the period from 16 May 43 to 31 December 44.

(SGD.) PABLO G. GONZALEZ  
Sd Lieut., Inf  
Adm & Security Officer, 7MDFO

I hereby approve the above statement, the same having been prepared under my direct supervision.

(SGD.) DOMINGO A. LAFRANCO  
Lt-Col., Inf  
District Finance Officer

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