

192 Has for ml. Dist. Finwick Scotland
Found (Accounting)

DECLASSIFIED
Authority 883078

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1st Indorsement
HQ, 2d Combat Group, Dumaguete, 4 June 45
To: District Finance Officer, 7MD

Our records show no deficit in cash, attention being invited to the attached copies of our radiographic reports for 1 and 2 June 1945.

For the COMMANDING OFFICER:

P. M. Torres
P. M. TORRES
1st Lieut, FS
Finance Officer

File

19/10/46

AP

312, 215

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Authority 883078

NR 5 3 JUNE '45
TO LZ37 V 2RF

~~INTENGA BY NESSIA TO PA TORRES CLN YOUR DAILY~~

INTENGA BY NESSIA TO PA TORRES CLN YOUR DAILY REPORTS FOR
FIRST AND SECOND JUNE SHOW DEFICIT OF SEVEN ONE PESOS TWO ONE
CENTAVOS RPT SEVEN ONE PESOS TWO ONE CENTAVOS RECHECK YOUR FIGURE
FIGURES INDEX AGAIN AFTER MAKING GOOD THE DEFICIT PD NR SIX
TWO END

R-6:00 AM June 3

(over)

File
137

UNITED STATES FORCES IN THE PHILIPPINES
CANTON MILITARY DISTRICT
OFFICE DIVISION FINANCE OFFICER
AN ORDERS

10 MAR. '44

Subject: Report of Examination on
Lieut. Garib Celis, 2nd Agent 2200, 2nd
To : C 2nd Division

1. Hereto attached are papers of the examination of
Lieut. Garib Celis and the 3 pages of inventory of his stocks
purchased from Aug. 2, 1944 to date.

2. It will be noted that several purchases were made
by the accountable officer on account of the lack, that he was
unable to procure the items under his custody, for lack of funds
credit and purchase as to the opening of his book of account.

3. The accountable officer extended help to the accountable officer
as to the preparation of the books and advised to purchase more
such as pay, corn, sugar and etc ready for stock for future
use of the soldiers in the area.

4. Pay, corn, sugar and etc were made collections
equal to 10 pesos and 1000 pesos. These amounts are payable
of the day of the civil office.

5. Recommendation;
That purchase pay, and corn in big scale ready
for stock for the use of soldiers.

6. These arrangements be maintained to give
pay to small farmers especially the common man to purchase for their
need in order to counteract profiteering.

[Signature]
JAMES M. ...
2nd Lt. ...
Asst. ...

OFFICIALS:
...
...
...
...

Recd 10/1/44

SPU 720
 FORM NO. 10

UNITED STATES ARMY IN THE PHILIPPINES
 7th Cavalry, District
 USA

REPORT OF EXAMINATION ON THE GOVERNMENT FUNDS UNDER THE ACCOUNT
 LIABILITY AND / OR RESPONSIBILITY OF 2ND. LIEUT. CARLOS ULLAS
 STATIONED AT 8870th USG
 2ND. LIEUT. CARLOS U. ULLAS ON SEPTEMBER 15, 1944

DEBITS TO ACCOUNTABILITY:

	Gov. Fund	Mass Fund	Total
Balance per Cashbook	: P601.00		: P601.00
Voucher nos. 2-27	: 3319.00		: 3319.00
TOTAL	: P3920.00		: P3920.00
<u>CREDITS TO ACCOUNTABILITY:</u>			
Paid (vouchers nos. 2-27)	: P3213.30	: P 107.30	: P 3320.60
Receipts and mass receipts vouchers no 4 & 5	: 40.00	: 34.00	: 74.00
Balance on hand vouchers no. 1	: 206.40		: 206.40
TOTAL	: P3460.00	: P 140.10	: P3600.10

Total Debits to Accountability.....P10,000.00
 Total Credits to Accountability.....P10,000.00

CERTIFIED CORRECT:

C. C. Ullas
 Carlos Ullas
 2nd. Lieut. USA
 SgA Agent, 8870th USG

PREPARED AND FOUND CORRECT:

[Signature]
 CARLOS U. ULLAS
 2nd. Lieut. USA
 Ass't. SgA Agent


UNITED STATES FORCES IN THE PHILIPPINES
SEVENTH MILITARY DISTRICT
OFFICE DIVISION FINANCE OFFICER
IN THE FIELD

STATION 22⁰⁰, CMC
Date 15 Sept. 44


I hereby certify that I have on this date examined and verified cash and account of 1st. Lieut. CARLO CEMIS as SGT AGENT, 22⁰⁰, CMC covering the period from Aug. 2, 1944 to Sept. 14, 1944, inclusive. All the contents of the cash containers were examined and the accountable officer concerned produced all the government funds entrusted to his custody, consisting of cash, vouchers and cash items etc.

I further certify that I have examined all cash receipts and disbursements from Aug. 2, 1944 to Sept. 16, 1944, same have been properly posted to the cash book. All extensions and footings have been thoroughly checked.

Everything was in proper order.


JACOB I. MAHANAI
2nd Lieut. 78
Ass't. Div. Auditor

I hereby certify that my cash and accounts for the period from Aug. 2, 1944 to Sept. 14, 1944 have been verified and examined by 1st. Lieut. JACOB I. MAHANAI. The examining officer required me to produce all the funds entrusted to possession.


CARLO CEMIS
2nd Lieut. Inf.
SGT AGENT, 22⁰⁰, CMC

DECLASSIFIED
 Authority 583078

UNITED STATES ARMY IN THE PHILIPPINES
 SEVENTH MILITARY DISTRICT
 OFFICE DIVISION FINANCE OFFICER
 IN THE FIELD

STATION NO. "0" C-10
 DATE: MAR. 75, 1944

CASE NO. 11
 NEW EMERGENCY NOTES

Denomination	Quantity	Amount
P20.00.....	325	P6500.00
1.00.....	6	6.00
.20.....	2	40.00
		<u>P6506.00</u>

CERTIFIED CORRECT:

Cochran
 CARL O. COCHRAN
 SAsC, Lieut. Inf.
 SAsC Agent, ss "0"
 C N S

VERIFIED AND FOUND CORRECT:

Jacob I. ...
 JACOB I. ...
 Capt. Lieut. F. S.
 ASST. DIV. AUDITOR

UNITED STATES MARINE IN THE PHILIPPINES

OFFICE DIVISION FINANCE OFFICER

STATION NO. 004, CMO

EXHIBIT #2

DATE	Y O C #	NAME OF CREDITOR	AMOUNT
Aug. 2:44	2	CELESTIO RAMON	362.50
3	3	LEONILIO CALLES CALLES	20.00
10	4	FRANCISCA CALLES	10.00
11	5	ANTONIO VILLANOVITA	40.00
11	6	LEONILIO CALLES CALLES	42.00
14	7	LEONILIO CALLES CALLES	55.00
16	8	F. T. TAYLO	60.00
19	9	ROSA MORALES	40.00
21	10	RAMON MA. ALAT	100.00
22	11	ANTONIO CALLES	2.00
21	12	VICTORIO MORALES	2.00
21	13	BENIGNO SAMPANTO	20.00
31	14	ANTONIO VICTORIA	12.00
31	15	LEONILIO CALLES CALLES (less 200.00)	100.00
31	16	RAMON (less 200.00 for AUG '44)	40.00
SEPT. 1	17	ANTONIO MORALES	10.00
4	18	ANTONIO MORALES	20.00
4	19	ANTONIO MORALES	4.00
6	20	ANTONIO MORALES	2.00
10	21	ANTONIO MORALES	10.00
11	22	ANTONIO MORALES	32.00
12	23	ANTONIO MORALES	300.00
12	24	ANTONIO MORALES	124.00
12	25	ANTONIO MORALES	681.00
14	26	ANTONIO MORALES	200.00
14	27	RAMON (for JULY '44, for 200)	200.00
TOTAL PAID VOUCHERS			<u>3,331.50</u>

CERTIFIED WARRANT:

Calles
 Celestio Calles

2nd Lt. and
 Supt. Station, CMO CMO

VERIFIED AND FOUND CORRECT:

[Signature]
 JAMES E. MURPHY
 2nd Lt. and Supt.
 Station, CMO CMO

UNITED STATES FORCES IN THE PHILIPPINES
 SEVENTH MILITARY DISTRICT
 OFFICE DIVISION FINANCE OFFICER
 IN THE FIELD

1 Sept. '44

SUBJECT: Report on Examination of
 Lieut. FRANCISCO R. ESTERRO
 D&I Agent, Himmayon Area, 8347

TO : CO, 72ND DIVISION

1. Hereto attached is a report of examination on Lieut. FRANCISCO R. ESTERRO, D&I Agent.

2. No cash count is made for the said D&I Agent is run short of cash. At present Lieut. ESTERRO is buying stocks for the Army on account basis.

3. However, the total accountabilities of Lieut. ESTERRO is P 25,000.00, schedule No. 1. His total disbursement is P 30,113.51, schedule No. 2, which give therefore a credit balance of P 5,113.51 in favor of Lieut. ESTERRO as per Cash Book, schedule No. 1.

4. In view of the unlimited demand of food supplies from the different units of this Area and such to the continuous flow of soldiers and officers for some indeterminate mission, Lieut. ESTERRO uses his initiative in procuring the food supplies, so as to save the situation.

5. Inventory: Schedule No. 3

The following stocks on hand were physically examined by the undersigned and were found in the secret Bodega of the D&I Agent:

Items	Quantity	Amount
Sugar - - -	120 gts.	P 435.00
Salt - - -	510 gts.	P 400.33
Guinness - - -	10.00 gts.	P 300.53
Total - - - - -		P 1,135.86

These stocks on hand represent a part of the purchases made by Lieut. ESTERRO.

6. Scope:

- a. The prices of commodities are not higher as compared to other sectors.
- b. More corn grains could be procured with the necessary funds to cope with the situation.

COPY FURNISHED:

Dist. Fin. Off., 71D
 Div. Fin. Off., 72D
 Lieut. Estierro
 File

FRANCISCO R. ESTERRO
 2nd Lieut., FS
 Ass't. Div. Auditor

19 Sept 44