

130 HAS 72ND DIVISION 7TH CIV. DISTRICT  
FUNDS (DISBURSEMENT)

DECLASSIFIED

Authority

100853078

UNIT STATES FORCES IN THE PHILIPPINES  
 GENERAL NEGROS SECTOR 72ND DIVISION  
 HEADQUARTERS SUB-SECTOR "O"  
 GPD

SUB-SECTOR "O" GENERAL NEGROS SECTOR  
 MONTHLY CUMULATIVE REPORT ON CASH FUND FROM  
 THE PERIOD 1 FEBRUARY TO 29 1944.

CASH RECEIPT:	Previous	FEBRUARY	TOTALS
	Months		
Advance from S.F.C.-----	\$176,700.00	--	\$176,700.00
Cash from Outside Ind.-----	638.55	30.00	668.55
Cash from Civil Gov't.-----	6,842.59	--	6,842.59
Other Sources Pay't of A/c & Salaries -----	628.00	153.00	781.00
Turned over to S-2 Cpar.---	--	504.00	504.00
<b>TOTALS-----</b>	<b>\$184,809.14</b>	<b>\$ (687.00)</b>	<b>\$185,492.14</b>
<b>TOTAL DISBURSEMENT AS BELOW---</b>	<b>\$166,305.39</b>	<b>\$13,289.14</b>	<b>\$179,594.53</b>
<b>BALANCE ENDING 29 FEBRUARY '44</b>	<b>\$ 18,499.75</b>	<b>--</b>	<b>\$ 6,897.61</b>

DISBURSEMENTS			
Salaries (Partial) Advances---	\$109,220.00	20.00	\$109,240.00
Subsistence-----	29,152.70	6,552.42	35,705.12
Quar. Ration of Officers & S/M	407.06	--	407.06
Medical Supplies & Hospital --	9,789.88	2,913.60	12,703.48
Purchase of Equipments-----	3,158.20	399.00	3,557.20
Maintenance of Bldg. & other			
Constructions-----	1,821.65	1,309.92	3,131.57
Sundries -----	518.40	--	518.40
Other Purchases (Supplies)---	2,217.00	--	2,217.00
Office Stationery & Supplies -	1,573.25	429.17	2,002.42
Int. Operations -----	2,023.00	1,015.25	3,038.25
Operating Expenses (Various) -	3,363.93	563.78	3,927.71
Burial Expenses -----	225.00	--	225.00
Payment chargeable vs. fund --	2,836.60	--	2,836.60
Pensions-----	--	60.00	60.00
<b>TOTALS-----</b>	<b>\$166,305.39</b>	<b>\$13,289.14</b>	<b>\$179,594.53</b>

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transactions of Sub-Sector "O" from the period 1 February to 29, 1944.

*[Handwritten signature]*

*[Handwritten signature]*  
 FRANCISCO C. DE  
 1st Lieut. Infantry  
 Finance Agent Officer  
 & Sn. S-4

I hereby approve the above statement, which has been prepared under my supervision.

*[Handwritten signature]*  
 FELIMON CORTES  
 Major, Infantry (PS)  
 Commanding

Copy furnished:  
 DFC - 1  
 DFC - 1  
 SFC - 1  
 File

AGO, 7<sup>th</sup> ED  
 Form No. 8

UNITED STATES FORCES IN THE PHILIPPINES  
 72ND DIVISION, 7th MILITARY DISTRICT  
 Cebu

Regt 1 Hqs, CMC

ORIGINAL MOOSE LEAF CASH BOOK

CPI

Major, Inf, Commanding

Date	Particulars and authority	Dr	Cr	Signature of owner
Dec. 20, 1943	Received from Regt 1 Hqs, CMC for operating expenses of Regt 1 Hqs, CMC		400.00	
24	Expenses for cigarettes from Regt 1 Hqs, CMC to Adman Cr		1.80	
25	For one package cigarettes		.60	
25	For one package cigarettes		.60	
26	For three cups coffee at Pao		.60	
26	For miscellaneous food		.90	
27	For bananas		.80	
	For cakes and cookies		.90	
	For four cups coffee @ Pao		.80	
	For one package cigarettes		.60	
	For room rental for officers	4.00		attached Receipts
28	For coffee four cups @ P.30		.80	
	For Cigarettes for one trunk		.90	
	For one package cigarettes		.60	
	For one messenger used to contact man in Soongkon		.90	
29	For supper at Cohnans 2 of pears + 5 Enchilada Ma		8.00	my receipt taken to keep an identity form
30	For Cigarettes carrying trunks	21.00		Attached Receipts
	For hire of sailboat + services of four crew from Hon. to Calumpit	35.00		Attached Receipts
Jan 2 '44	For ten packages cigarettes		5.00	Attached Receipts
	For Coffee and Cakes		.90	
	For bananas		.80	
	TOTAL.....		484.50	
	BALANCE.....	215.50		

CERTIFICATE

I hereby certify on my official oath to the correctness of the above, and same having been incurred with my knowledge and that the particular have been duly rendered as stated for the good of the military service and that payments made are just and reasonable. I hereby assume full responsibility of the balance of TWO HUNDRED FIFTEEN PESOS & FIFTY CENTAVOS (P.215.50) which is in my personal possession.

APPROVED:

*A. R. ...*  
 Major, Infantry  
 Commanding

LIST OF RECEIPTS DRAWN BY CONVICTS FROM THE  
 C-4 LIAISON OFFICER

Subject: List of Receipts

*JF 138*

No	Division	Finance Officer, 72D	NAME OF OFFICER OR PAYEE IN CHARGE	UNIT OR ORGANIZATION	AMOUNT	REMARKS
21 Nov 44	1	1	DEOGACIAS POLINES	ISSW*-NWNS	12 200.00	<i>paid</i>
20 Nov 44	2	1	JOSE JEMENEA	ISSW*-NWNS	12 200.00	<i>paid</i>
21 Nov 44	3	1	RESURRECCION BATING	1WA*Co, 72nd Inf	20.00	
18 Nov 44	4	1	RAKIMO PADILLA	1WA*Co, 72nd Inf	200.00	
8 Nov 44	5	1	SEVERINO PACHECO	1 CNS	12 200.00	
8 Nov 44	6	1	FORPACIO de ASIS	1 NWNS	12 200.00	<i>paid</i>
7 Nov 44	7	1	ALFREDO DESABAN	1 NWNS	12 200.00	<i>paid</i>
7 Nov 44	8	1	Sgt MACDALEMO PRUDENCIADO	1 NWNS	12 200.00	<i>paid</i>
7 Nov 44	9	1	ESMAEL BAYON	1 NWNS	12 200.00	<i>paid</i>
6 Nov 44	10	1	EMANUEL DEMAYILING	1 NWNS	12 200.00	<i>paid</i>
6 Nov 44	11	1	JESUS YUBAY	1 72d Engr Bn	12 1000.00	
8 Nov 44	12	1	RAUL RIVERA	1 CNS	12 200.00	
8 Nov 44	13	1	QUITICO MESTRES	1 CNS	12 200.00	
8 Nov 44	14	1	ALMAMOR VILLALBA	1 CNS	12 200.00	
30 Oct 44	15	1	LEONCIO JUGAR	ISSW*-CNS	12 1000.00	
30 Oct 44	16	1	A. ARDO & Pvt P. CRISTE		12 20.00	
26 Oct 44	17	1	TIMONTE FERNANDEZ	10-4, 72d Div	12 200.00	
4 Dec 44	18	1	CAVINO JURGO	1 35th	12 100.00	
25 Oct 44	19	1	CRISTOBAL A. VICTORIA	1 CNS	12 200.00	
26 Oct 44	20	1	CRISTOBAL CARBALLO	1 55th	12 200.00	<i>paid</i>
26 Oct 44	21	1	CELOSAS PEDRERA	1 72d Signal Co	12 200.00	
25 Oct 44	22	1	NAPOLEON BACLOD	1 100th, 35th NWNS	20.00	<i>paid</i>
10 Nov 44	23	1	EMILIO AMAGO	1 NWNS	12 200.00	<i>paid</i>
9 Nov 44	24	1	FORTUNATO STAYE	1 CNS-S-4	12 200.00	
13 Nov 44	25	1	VICENTE GARGANTAN	1 CNS	12 200.00	
27 Nov 44	26	1	DESGACIAS POLINES	1 NWNS	12 200.00	<i>paid</i>
21 Nov 44	27	1	ALFONSO ROLDAN	ISSW*-NWNS	12 200.00	<i>paid</i>
15 Nov 44	28	1	IRINEO ABUCENA	ISSW*-NWNS	12 200.00	<i>paid</i>
11 Nov 44	29	1	ALFONSO MAFAGAY	ISSW*-72d	12 200.00	
29 Nov 44	30	1	DOMAGO CARRASPERAN	1 35th	12 1	
		1	APOLINARIO COLANI	1 35th	1	
		1	RUSTICO ANTIQUIN	1 3-4, 72d Div	1 20.00	
28 Nov 44	31	1	LORSTO AFUER	1 10872d	12 200.00	
27 Nov 44	32	1	ALFONSO ROLDAN	1 NWNS	12 200.00	<i>paid - copy</i>
27 Nov 44	33	1	JOSE GERRERA	1 NWNS	12 200.00	<i>paid</i>
27 Nov 44	34	1	FELIX DURANCIAS	1 NWNS	12 200.00	<i>paid</i>
4 Dec 44	35	1	EDUARDO BORDADO	1 1WA*Co, 35th Inf - NWNS	20.00	<i>76th</i>
9 Dec 44	36	1	JOSE HILADO	1 72d Inf	12 200.00	<i>paid</i>
17 Dec 44	37	1	DONIFACIO ORRICO	ISSW*-NWNS	12 200.00	<i>paid</i>
18 Dec 44	38	1	FORPACIO de ASIS	1 100th, 35th NWNS	200.00	<i>paid</i>
9 Dec 44	39	1	APOLINARIO COLANI	1 35th	1	
		1	RUSTICO ANTIQUIN	1 2472d	1	
		1	DOMAGO CARRASPERAN	1 35th	12 100.00	
12 Nov 44	40	1	ELIANO REYESER	1 108th, 35th NWNS	100.00	
12 Dec 44	41	1	JOSE JEMENEA	ISSW*-NWNS	12 200.00	
12 Dec 44	42	1	DEOGACIAS POLINES	ISSW*-NWNS	12 200.00	
12 Dec 44	43	1	FELIX DURANCIAS	ISSW*-NWNS	12 200.00	<i>paid</i>
12 Dec 44	44	1	ALFONSO ROLDAN	ISSW*-NWNS	12 200.00	<i>By FO 77th Div</i>
19 Dec 44	45	1	FELIX DURANCIAS	ISSW*-NWNS	12 200.00	
19 Dec 44	46	1	ALFONSO ROLDAN	ISSW*-NWNS	12 200.00	
19 Dec 44	47	1	DEOGACIAS POLINES	ISSW*-NWNS	12 200.00	
19 Dec 44	48	1	JOSE JEMENEA	ISSW*-NWNS	12 200.00	
10 Sept 44	49	1	ROSALDO TRILPANGCO	1 1WA*Co, 35th NWNS	200.00	
24 Dec 44	50	1	JOSE HILADO	1 1WA, NWNS-72d	12 100.00	<i>paid</i>
10 Aug 44	51	1	FREDRICO GUAYSON Jr	1 35th	12 200.00	

T O T A L - - - - - \$18,565.00

See next page

*Handwritten initials/signature*

UNITED STATES FORCES IN THE PHILIPPINES  
 CENTRAL RECORDS SECTION, 72ND DIVISION  
 CFWB

MONTHLY CUMULATIVE FINANCIAL REPORTS ON CASH  
 FROM THE PERIOD 1 TO 31 JULY '44.

CASH RECEIPTS	FORWARD	JULY	TOTAL
	PERIOD		
Advances from CPO			
Correction from April's Disb.	\$315,891.56		\$315,891.56
Cash from Capt. J. Bat-og	389.00		389.00
Cash from Capt. B. Gubacion	7,389.95		7,389.95
Cash from Capt. C. Genis	2,069.00		2,069.00
PST Check cashed in other sources	411.00		411.00
	319.35		319.35
TOTAL	\$326,474.86		\$326,474.86
TOTAL DISBURSEMENTS AS BELOW	\$266,438.01	\$ 25,820.70	\$292,258.71
BALANCE	\$ 50,036.85	( \$ 25,820.70)	\$ 24,216.15
DISBURSEMENTS			
Salaries (Partial) Advance	\$174,343.64	\$ 21,314.00	\$195,657.64
Subsistence (mess expenses)	64,055.08	3,723.75	67,778.83
Intelligence Operation	5,353.20	132.00	5,485.20
Cash Station (Traveling)	3,992.70		3,992.70
Med. Supplies & Hospital	10,682.25	455.95	11,138.20
Purchase of Equipments			10,582.35
Office Supp. & Supplies	377.75		377.75
Other Purchases	2,045.39	86.00	2,131.39
Waist. Bldg. Etc. & Const.	227.90		227.90
Burial Expenses	365.40	169.00	534.40
Agricultural Project	1,190.00		1,190.00
Sundries	400.00		400.00
	2,089.00	37.00	2,126.00
TOTAL DISBURSEMENTS	\$266,438.01	\$ 25,820.70	\$292,258.71

I hereby certify under my official oath to the truth and correctness of the above statement which covers the entire cash transactions of Sub-Sector "E" from the period July 1 to 31, 1944.

*E. L. Biscudo*  
 ELEUFRIO L. BISCUDO  
 Captain, Infantry  
 Ex & Agent Off.

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

*F. V. Ramco*  
 FILIPINO V. RAMCO  
 Captain, Infantry  
 Comd.

COPY FORWARDED:

1 to \_\_\_\_\_

CFO \_\_\_\_\_

File \_\_\_\_\_

12/44

UNITED STATES FORCES IN THE PHILIPPINES  
 NORTHWEST NEGROS SECTOR, 7TH DIVISION  
 HEADQUARTERS, SUB-SECTOR "C"  
 CFI-2

RECONCILIATION STATEMENT AS OF 16 JUNE, 1944

Liabilities to Accountability

Cash Received from North Negros Sector Finance Officer  
 thru Licut. Anselmo del Sol ..... P40,000.00

Disbursements per Abstract herewith attached:-

Salaries, Partial & Advances .....	34,435.00	
Subsistence (Fresh Component).....	2,308.00	
Intelligence Operation .....	1,000.00	
Traveling Expense & Cash Ration ...	617.70	
Office Stationery & Supplies .....	165.00	
Sumaries Purchases .....	302.00	
Const. & Maint. Bldg. & Qtrs. ....	<u>192.00</u>	
T o t a l .....	<u>39,019.70</u>	
Cash Under Settlement .....	10,759.00	
Cash on Hand (6/16/44 - 12:30 P.M.)	<u>221.30</u>	
Total Credits to Accountability ..	40,000.00	<u>P 40,000.00</u>

I hereby certify on my Official oath that the  
 above statement of Reconciliation as of this date is  
 true and correct.

*Carlos Delos Santos*  
 CARLOS DELOS SANTOS  
 3rd Lieutenant, PG  
 Finance Officer

C/Copy:  
 (1) Dist. FO  
 (2) Div. FO  
 (3) Hqs. FO  
 (4) CO., SS "C"  
 (5) File

APPROVED:

*J. G. Batista*  
 J. G. BATISTA  
 Captain, Infantry  
 U.S.A. SS "C"

JFC/



*DFO*

UNITED STATES FORCES IN THE PHILIPPINES  
 CENTRAL NEGROS SECTOR, 72ND DIVISION  
 HQ'S SUB-SECTOR "M"

MONTHLY CUMULATIVE FINANCIAL REPORT ON CASH FUND  
 FROM THE PERIOD 1 TO 30 JUNE '44.

<u>CASH RECEIPTS</u>	<u>PREVIOUS MONTH</u>	<u>JUNE</u>	<u>TOTAL</u>
Advances from SFO	\$285,891.56	\$30,000.00	\$315,891.56
Correc. from April's Disb.	388.00		388.00
Cash from Cppt. C. Bat-ag	7,388.95		7,388.95
Cash from Capt. R. Gebusien	2,069.00		2,069.00
Cash from Capt. C. Genis	411.00		411.00
PNB Check cash in other sources	319.35		319.35
<b>TOTALS</b>	<b>\$296,474.86</b>	<b>\$30,000.00</b>	<b>\$326,474.86</b>
Total Disbursements below	\$247,606.31	\$18,826.70	\$266,433.01
<b>BALANCE</b>	<b>\$ 48,868.55</b>	<b>\$11,173.30</b>	<b>\$ 60,041.85</b>

DISBURSEMENTS

Salaries (Partial) Adv.	\$160,294.64	\$13,409.00	\$174,343.64
Subsistence	59,778.38	4,279.70	64,058.08
Intelligence Operation	4,559.20	300.00	5,359.20
Cash Ration	3,945.70	47.00	3,992.70
Med. Supp. & Hospital	10,692.95	- - - -	\$ 10,692.95
Purchase of Equipments	312.75	65.00	377.75
Office Str. & Supplies	2,724.39	121.00	2,845.39
Other Purchases	227.90	- - - -	227.90
Maint. Bldgs. Ate. & Const.	865.10	- - - -	865.10
Burial Expenses	1,085.00	105.00	1,190.00
Agricultural Project	400.00	- - - -	400.00
Sundries	2,089.90	- - - -	2,089.90
<b>TOTAL DISBURSEMENTS</b>	<b>\$247,606.31</b>	<b>\$18,826.70</b>	<b>\$266,433.01</b>

I hereby certify under my official oath to the truth and correctness of the above statement which covers the entire cash transactions of Sub-Sector "M" from the period June 1 to 30, 1944.

*E. Sircido*  
 EUSTACIO L. SIRCIDO  
 Captain, Infantry  
 Executive & Agent Officer

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

*M. Ramos*  
 FILIBENO V. RAMOS  
 Captain, Infantry  
 Commanding

COPY FURNISHED:

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 SFO - - - 1  
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 HLB/eth.

*Dr/eth*  
*6-21-44*



UNITED STATES FORCES IN THE PHILIPPINES  
 CENTRAL NEGROS SECTOR 72ND DIVISION  
 CFI-CASAMPUNSA

SUB-SECTOR "O" CENTRAL NEGROS SECTOR  
 MONTHLY CUMULATIVE REPORT ON CASH FUNDS FROM  
 THE PERIOD 1 MAY TO 31, 1944.

CASH RECEIPTS:	PREVIOUS	MAY '44	TOTALS
	MONTHS		
-Adv. from APO. ....	P 252,000.00	P 50,000.00	P 302,000.00
-Cash from outside Ind. ....	664.88	-	664.88
-Cash from Civil Gov'ts ...	6,842.89	-	6,842.89
-Other sources (Various) ....	1,976.00	527.60	2,503.60
<b>TOTALS. ....</b>	<b>P 261,483.77</b>	<b>P 50,527.60</b>	<b>P 312,011.37</b>
<b>TOTAL DISBURSEMENTS AS BELOW</b>	<b>P 246,545.92</b>	<b>P 28,060.46</b>	<b>P 274,606.38</b>
<b>BALANCE ENDING 31 MAY '44 ...</b>	<b>P 14,937.82</b>	<b>P 22,466.84</b>	<b>P 37,404.66</b>

--- DISBURSEMENTS ---

Salaries, (Partial) Advance, ...	P 151,024.80	P 14,184.00	P 165,208.80
Subsistence, .....	50,346.91	7,062.90	57,409.81
Cash portion of Off. & M/M. ...	1,739.35	453.50	2,192.85
Medical Supplies & Hospital, ...	14,996.08	2,696.86	17,692.94
Purchased of Equipments, ...	4,162.20	100.00	4,262.20
Maintenance of Bldgs. & Const. ...	5,296.87	809.40	6,106.27
Sundries, .....	549.90	185.00	734.90
Other Purchases, .....	2,217.00	-	2,217.00
Office stationery & supplies, ...	3,591.12	1,231.80	4,822.92
Intelligence Operations, ...	5,170.25	1,690.00	6,860.25
Operating Expenses, .....	4,236.24	99.00	4,335.24
Burial expenses, .....	295.00	-	295.00
Pensions, .....	90.00	150.00	240.00
Pay'ts. Chargeable Vs. Fund, ...	2,630.50	-	2,630.50
<b>TOTALS. ....</b>	<b>P 246,545.92</b>	<b>P 28,060.46</b>	<b>P 274,606.38</b>

I hereby certify on my official oath to the truth and correctness of the above statement, which covers the entire transactions (Cash) of sub-sector "O" CNG from the period 1 May to 31, 1944.

*[Signature]*  
 FACIFIGO G. DE  
 1st. Lieut. Infantry  
 Finance Agent Officer  
 & Sn. 3-4.

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

*[Signature]*  
 FELIXON CORTES  
 Major Infantry (Pa)  
 Commanding.

Copy furnished:  
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 APO  
 File.

UNITED STATES ARMY IN THE PHILIPPINES  
 SEVENTH MILITARY DISTRICT, 73D DIVISION  
 CGO-1

SCHEDULE -B-

You. No.	AMOUNT	C R E D I T S D E V O I D				REMARKS
		Lt Trujillo	Lt Fernandez	Lt Guison	Lt Armas	
56	218.-			218.-		
57	900.-			900.-		
58	4.20			4.20		
58a	8.-			8.-		
59	924.-			924.-		
60	17.-			17.-		
61	5,282.50			5,282.50		
62	50.-				50.-	
63	280.-			280.-		
64	300.-			300.-		
65	84.-			84.-		
66	52.-			52.-		
67	42.-				42.-	
68	1,080.-				1,080.-	
69	180.-				180.-	
70	31.-				31.-	
71	15.-				15.-	
72	665.-			300.-	365.-	
73	70.-				70.-	
74	22.50				22.50	
75	150.-				150.-	
77	600.-				600.-	
78	50.-				50.-	
79	210.-			100.-	110.-	
80	4.20				4.20	
81	250.-				250.-	
82	538.-				538.-	
83	816.-				816.-	
84	316.-				316.-	
85	35.-				35.-	
86	15.-				15.-	
87	4.20				4.20	
88	495.25				495.25	
89	30.-				30.-	
90	30.-				30.-	
91	180.-				180.-	
92	36.-				36.-	
93	30.-				30.-	
94	492.80				492.80	
95	730.34				730.34	
96	1,700.50		1,700.50			
97	537.40		537.40			
98	864.50		864.50			
99	485.50		485.50			
100	43.-		43.-			
101	460.30		460.30			
102	100.70		.70		100.-	
103	910.80		859.50		51.30	
104	139.80		139.80			
105	272.20				272.20	
106	3,100.-				3,100.-	
107	15,776.75		.85	5,000.-	10,776.20	
108	1,080.-			1,080.-		
109	851.41			539.41	292.-	
110	114.30				114.30	
677	41,491.85		5,091.75	12,982.11	23,399.69	

*off by 1/2  
 of \$*

1st to 31st January '43 Cont'd

N A M E	RANK	QUANTITY	ARTICLES	U. PRICE	T. PRICE	TOTAL AMOUNT
Tinotes Fernandez	Cpl.	1 ea.	Palay	14.00	14.00	-
do	"	2 gtas	Sugar	6.50	13.00	-
do	"	5 pes	Bedges	12.90	62.50	-
do	"	1 gta	Bags-sag	27.90	27.90	-
do	"	1 bar	Soap	10.00	10.00	P 64.00
B. Magspan	S/Sgt.	3 pes	Bedges	18.00	54.00	26.00A
Hector Moya	Capt.	3 Frases	Coco Oil	17.00	51.00	-
do	"	1 gta	Dried Fish	10.00	10.00	-
do	"	2 gtas	Sugar	6.50	13.00	-
do	"	4 bars	Soap	10.00	40.00	-
do	"	1 gta	Salt	15.00	15.00	-
do	"	9 pes	Bedges	12.00	108.00	-
do	"	20 "	Lucas	.68	13.60	250.80
E. Tejada	Lt.	1 gta	Salt	15.00	15.00	-
do	"	50 pes	Dried Casae	.07	3.50	-
do	"	6 "	Pinacas	12.50	75.00	-
do	"	5 bars	Soap	10.00	50.00	143.50 ✓
F. Estillero	Maj.	5 gtas	Sugar	6.50	32.50	47.50
do	"	1 gta	Salt	15.00	15.00	90.00
D. Andales	Pfc.	5 eavs	Palay	16.00	80.00	28.00
Carlos Octida	Cpl.	2 "	"	14.00	28.00	-
L. Hechanova	Sgt.	1 eav	"	16.00	16.00	-
do	"	1/2 Frases	Coco Oil	17.00	8.50	-
do	"	1 gta	Sugar	6.50	6.50	-
do	"	1/2 "	Dried Fish	10.00	5.00	-
do	"	1/6 "	Guinanes	27.00	4.50	40.50
Alfonso Fabian	Lt.	10 gtas	Sugar	6.50	65.00	-
do	"	1 Frase	Coco Oil	17.00	17.00	82.00

Verified and Checked by:

Fedro Pilledo  
 Pfc., Infantry  
 O/D Adm Off D-2MAS, 72DSA

Submitted by:

*[Signature]*  
 CARLOS CUMANAN  
 Capt., Infantry  
 Adm Off D-2MAS, 72DSA

*Off. Copy*  
*of*

LIST OF OFFICERS AND EM  
 PERSONAL ACCOUNT

1 to 28 February '45

N A M E	RANK	QUANTITY	ARTICLES	U. PRICE	T. PRICE	TOTAL AM'T
Espiridon Mustre	Capt.	1 gta	Rice			
do	"	2 pes	Bañgas	12.50	25.00	15.00
Ben de Jesus	Lt.	34 gtas	Sugar	6.50	221.00	-
do	"	4 "	Coffee	60.00	240.00	-
do	"	1 sav	Palay	16.00	16.00	-
do	"	20 pes	Luca	.50	10.00	-
do	"	2 "	Crabs	2.00	4.00	-
do	"	10 Frances	Coco Oil	17.00	170.00	661.00
E. Tejada	"	3 "	Coco Oil	17.00	51.00	-
do	"	3 bars	Soap	10.00	30.00	-
do	"	2 gtas	Salt	15.00	30.00	-
do	"	1 gta	Guinamos	Mayer Lopez Stock		111.00
F. Estillero	Maj.	150 ears	Corn	15%		-
do	"	2 gtas	Salt	15.00	30.00	-
do	"	1 gta	Guinamos	30.00	30.00	-
do	"	1 Frances	Coco Oil	17.00	17.00	77.00
Rafael Jereza	S/3gtl	1/3 gta	Bage-sag	30.00	10.00	-
do	"	1 "	Salt	15.00	15.00	-
do	"	1 Frances	Coco Oil	17.00	17.00	42.00
C. Valero	Lt.	1 "	Coco Oil	17.00	17.00	-
do	"	2 gtas	Salt	15.00	30.00	-
do	"	4 "	Sugar	6.50	26.00	-
do	"	1 bar	Soap	10.00	10.00	-
do	"	3 pes	Bañgas	12.00	36.00	-
do	"	10 "	Fantat	1.50	10.00	129.00
Jose Reyes	Cpl	12 1/4 Frances	Coco Oil	17.00	36.25	-
do	"	1 1/2 gta	Tinabal	30.00	45.00	-
do	"	1 "	Balingen	8.00	8.00	-
do	"	2 bars	Soap	10.00	20.00	-
do	"	1 gta	Salt	15.00	15.00	-
do	"	2 pes	Bañgas	8.00	16.00	-
do	"	6 gtas	Sugar	6.50	39.00	161.25
Lope Javier	Pfe	1 1/2 "	Salt	15.00	22.50	-
do	"	3 "	Sugar	6.80	19.50	-
do	"	1 1/2 "	Tinabal	30.00	15.00	-
do	"	2 "	Balingen	13.00	26.00	-
do	"	2 pes	Bañgas	12.00	24.00	107.00
Hector Moyá	Capt.	2 ears	Palay	16.00	32.00	-
do	"	7 Frances	Coco Oil	17.00	119.00	-
do	"	8 bars	Soap	10.00	80.00	-
do	"	3 gtas	Tinabal	30.00	90.00	-
do	"	7 "	Sugar	6.50	45.50	-
do	"	4 "	Salt	15.00	60.00	-
do	"	3 pes	Bañgas	12.00	36.00	-
do	"	3 gtas	Dried Fish	13.00	39.00	-
do	"	1 1/3 "	Guinamos	30.00	10.00	-
do	"	2 boxes	Matches	3.60	7.20	518.70
Restituto Cantino	Pfe.	1 sav	Palay	18.00	16.00	16.00
F. Jayme	Capt.	3 gtas	Salt	15.00	45.00	-
do	"	6 bars	Soap	10.00	60.00	-
do	"	1 Frances	Coco Oil	17.00	17.00	-
do	"	3 pes	Bañgas	12.00	36.00	158.00
M. Isaacs	Lt	2 gtas	Salt	15.00	30.00	-
do	"	1 gta	Calceg	10.00	10.00	-
do	"	2 gtas	Balingen	13.00	26.00	-
do	"	3 bars	Soap	10.00	30.00	-
do	"	1 pe	Bañgas	13.00	13.00	109.00

*off. of 8 Sept*  


1 to 28 February '45 Cont'd

N A M E	RANK	QUANTITY	ARTICLES	U. PRICE	T. PRICE	TOTAL AMOUNT
Derezer Hugo	Capt.	1 gta	Tinabal	30.00	30.00	-
do	"	1 "	Balingen	13.00	13.00	43.00
Resita Ledezma	Lt.	5 pes	Baliges	12.00	60.00	-
do	"	2 gtas	Balingen	13.00	26.00	-
do	"	2 "	Sugar	6.50	13.00	-
do	"	1 gta	Salt	15.00	15.00	-
do	"	22 pes	Bansa	15.00	30.00	144.00
B. Magapan	S/Sgt	1 gta	Salt	15.00	15.00	-
do	"	1 "	Sugar	6.50	6.50	21.50 ^
Pedro Pillado	Pfc	10 cavs	Falay	14.00	140.00	140.00
Ruperto Nalido	Lt.	4 pes	Baliges	13.00	52.00	52.00
Demetrio Andales	Pfc	4 pes	Alibalay	9.00	36.00	36.00
P. Jardoleza	Sgt	1 1/2 cavs	Falay	16.00	24.00	-
do	"	2 gtas	Sugar	6.50	13.00	-
do	"	1 "	Salt	15.00	15.00	-
do	"	1 Frasco	Coco Oil	17.00	17.00	-
do	"	3 pes	Baliges	8.00	24.00	93.00 ^
Eliseo Sagen	Lt	1 ps	Notebook	5.00	5.00	5.00
Sixto Artatez	Lt	6 bars	Soap	10.00	60.00	60.00
Marcial Segundo		1 cav	Falay	16.00	16.00	16.00
R. Peral	Sgt	1 gta	Salt	15.00	15.00	-
do	"	1 "	Sugar	6.50	6.50	21.50 ^
M. Gababan	Major	1 cav	Falay	16.00	16.00	16.00
Franquillino Flores	Sgt	6 bars	Soap	10.00	60.00	60.00 ^
L. Rechanava	Sgt	1 cav	Falay	16.00	16.00	-
do	"	1 gta	Salt	15.00	15.00	-
do	"	1 bar	Soap	10.00	10.00	-
do	"	1/2 Frasco	Coco Oil	15.00	7.50	-
do	Sgt	1/6 gta	Guinames	30.00	5.00	53.50 ^
Carlos Cetida	Cpl	2 bars	Soap	10.00	20.00	-
do	"	1/3 gta	Salt	15.00	5.00	25.00

do000

Verified and Checked by:

PEDRO PILLADO  
 Pfc., Infantry  
 O/D Adm Off BOMAS, 728GA

Submitted by:

  
 CARLOS CETIDA  
 Capt., Infantry  
 Adm Off BOMAS, 728GA

LIST OF OFFICERS AND IN  
PERSONAL ACCOUNT

1 to 31 March '45

*Off. of Capt  
A.S.*

N A M E	RANK	QUANTITY	ARTICLES	U. PRICE	T. PRICE	TOTAL AMOUNT
R. Gamboa	Lt	10 pcs	Combs	1.20	12.00	-
do	"	2 gtas	Salt	15.00	30.00	-
do	"	10 bars	Soap	10.00	100.00	-
do	"	1 cav	Palay	16.00	16.00	150.00
Jesus Maculas	Pfc	2 cavs	Palay	14.00	28.00	28.00
Aurelio Diaz	Pfc	3 "	Palay	14.00	42.00	42.00
M. Figueroa	Sgt.	3 "	Palay	14.00	42.00	42.00
Matias Tan	Lt.	5 "	Palay	16.00	80.00	-
do	"	2 gtas	Salt	15.00	30.00	-
do	"	2 bars	Soap	10.00	20.00	-
do	"	1 gta	Beans	25.00	25.00	155.00
F. Salinas	Pfc	3 cavs	Palay	14.00	42.00	42.00
Gemino Tibeso	Pfc	2 "	Palay	16.00	32.00	-
do	"	1/2 gta	Salt	15.00	7.50	-
do	"	1/6 "	Bagocong	30.00	5.00	44.50
Teodoro Muroc	S/Sgt	2 cavs	Palay	16.00	32.00	32.00
Vicente Rice	Pfc	2 "	Palay	15.00	30.00	32.00
Miguel Ferrer	Pfc	1 cav	Palay	16.00	16.00	-
do	"	1 gta	Salt	15.00	15.00	-
do	"	1 1/2 Frases	Coce Oil	17.00	21.25	-
do	"	1/3 gta	Guinamon	30.00	10.00	-
do	"	1 "	Sugar	6.50	6.50	-
do	"	2 pcs	Pantat	1.50	2.60	71.35
Ben de Jesus	Lt	15 "	Awa	1.00	15.00	-
do	"	5 "	Bulan-bulan	1.00	5.00	20.00
Pedro Villado	Pfc	2 bars	Soap	10.00	20.00	20.00
B. Magapan	S/Sgt	5 cavs	Palay	14.00	70.00	70.00
Domador Brial	Cpl	1 gta	Sepeap	10.00	10.00	-
do	"	1 "	Sugar	6.50	6.50	-
do	"	4 pcs	Ilak	12.00	48.00	64.50
Bienvenida Matus	"	1 gta	Salt	15.00	15.00	15.00
F. Estillero	Major	3 gtas	Salt	15.00	45.00	-
do	"	5 "	Sugar	6.50	32.50	77.50
Col Ausejo	Lt-Coll	5 pcs	Eggs, Duck	1.50	7.50	-
do	"	5 hds	Chicken	3.00	15.00	-
do	"	20 pcs	Eggs, Hen	1.00	20.00	42.50
Rafael Viela	Lt	3 cavs	Palay	14.00	42.00	-
do	"	1/2 Frases	Coce Oil	17.00	8.50	50.50
Guillermo Tana	Pfc	3 cavs	Palay	16.00	48.00	48.00
Antonio Vera	Pfc	1/2 cav	Palay	19.00	8.00	8.00
S. Navarro	Sgt	6 cavs	Palay	14.00	84.00	84.00
Restituto Sentize	Pfc	1 cav	Palay	16.00	16.00	16.00
T. Maglenta	epl	2 cavs	Palay	16.00	32.00	32.00
Jose Jimena	Lt	10 "	"	14.00	140.00	140.00
S. Pineda	Capt.	10 "	"	14.00	140.00	140.00
Roberto Veroy	Pfc	5 "	"	14.00	70.00	70.00
Agapito Belser	"	1 "	"	16.00	16.00	16.00
F. Lavacion	Sgt	5 "	"	14.00	70.00	70.00
German Aquino	Lt	5 "	"	16.00	80.00	80.00
Narciso Tad-	Pvt	5 "	"	14.00	70.00	70.00
do (Macedal)	"	1 "	"	16.00	16.00	16.00
Timoteo Fernandez	epl	1 "	"	16.00	16.00	16.00
A. Histeriader	Sgt	2 "	"	14.00	28.00	28.00
V. Figueroa	Sgt	2 bars	Soap	10.00	20.00	20.00
F. Sarasa	Capt.	2 "	"	15.00	30.00	-
do	"	10 pcs	Dried Abe	1.50	15.00	35.00
Juan Tuvida	Lt	3 cavs	Palay	16.00	48.00	48.00
Milanie Ruiz	Cpl	1 cav	Palay	16.00	16.00	16.00
R. Villares	IM/Sgt	3 cavs	"	16.00	48.00	48.00



1 to 31 March '45 Cont'd

*Handwritten initials and signature*

N A M E	RANK	QUANTITY	ARTICLES	U. PRICE	T. PRICE	TOTAL AM'T
Eliseo Sagan	Lt	2 gtas	Salt	15.00	30.00	-
do	"	1 gta	Balingen	15.00	15.00	45.00
Alberto Olivarez Pfc	4 cavs	4 cavs	Falay	14.00	56.00	56.00
Servando Espejo:		3 "	Falay	16.00	48.00	-
do		1 gta	Salt	15.00	15.00	-
do		1/2 "	Balingen	15.00	7.50	-
do		1 Frasco	Coco Oil	17.00	17.00	87.50
Pacifico Leal	Pvt.	2 cavs	Falay	16.00	32.00	32.00
Digno Jemgee	Sgt	1 cav	Falay	16.00	16.00	16.00
Ortaliz	Major	1 gta	Guinames	30.00	30.00	-
do	"	50 pes	Coma-a	1.20	60.00	-
do	"	1 gta	Balingen	15.00	15.00	105.00
Gabino Sagan	Pvt	2 bars	Seap	10.00	20.00	-
do	"	1/2 gta	Sugar	4.00	2.00	-
do	"	1/2 Frasco	Coco Oil	17.00	8.50	-
do	"	1 gta	Salt	15.00	15.00	-
do	"	1/8 "	Guinames	30.00	3.00	50.50
Max Isada	Lt	5 cavs	Falay	16.00	80.00	-
do	"	1 gta	Hugo-sag	30.00	30.00	110.00
Arturo Varca	"	2 Frascos	Coco Oil	17.00	34.00	-
do	"	5 bars	Seap	10.00	50.00	-
do	"	2 gtas	Sugar	6.50	13.00	-
do	"	1 Frasco	Coco Oil	17.00	17.00	-
do	"	2 gtas	Sugar	4.00	8.00	-
do	"	2 "	Salt	15.00	30.00	-
do	"	2/3 "	Guinames	30.00	20.00	-
do	"	1 kile	Meat/Taps			-
do	"	5 pes	Coma-a	1.20	6.00	-
do	"	1/2 gta	Balingen	15.00	7.50	185.50
T. Benedicto	"	1 "	Guinames	30.00	30.00	-
do	"	7 bars	Seap	10.00	70.00	-
do	"	2 gtas	Balingen	15.00	30.00	-
do	"	3 "	Sugar	4.00	12.00	-
do	"	2 "	Salt	15.00	30.00	-
do	"	2 Frascos	Coco Oil	17.00	34.00	206.00
C. Cuzanan	Capt.	10 cavs	Falay	16.00	160.00	-
do	"	5 pes	Balingen	14.00	70.00	-
do	"	1/2 gta	Guinames	30.00	15.00	245.00
Amalio Gan	"	1 "	Balingen	15.00	15.00	-
do	"	1/2 "	Salt	15.00	7.50	-
do	"	1/2 "	Sugar	4.00	2.00	24.50
Carlos Getida	Cpl	2 cavs	Falay	16.00	32.00	-
do	"	3 bars	Seap	10.00	30.00	-
do	"	2 gtas	Salt	15.00	30.00	-
do	"	1 1/2 gta	Balingen	15.00	22.50	-
do	"	1 "	Sapsap	10.00	10.00	-
do	"	1/6 "	Guinames	30.00	5.00	129.50
Demetrio Andales Pfc		1/3 "	"	30.00	10.00	-
do	"	3 Frascos	Coco Oil	17.00	51.00	-
do	"	2 gtas	Salt	15.00	30.00	-
do	"	2 bars	Seap	9.00	18.00	-
do	"	4 pes	Balingen	10.00	40.00	-
do	"	2 "	"	7.00	14.00	-
do	"	5 "	Dried Fish	1.50	7.50	-
do	"	1 gta	Sugar	9.50	6.50	-
do	"	2 gtas	Sugar	5.50	11.00	187.00
E. Tejada	Lt	5 cavs	Falay	16.00	80.00	-
do	"	15 bars	Seap	10.00	150.00	-
do	"	2 gtas	Balingen	15.00	30.00	-
do	"	4 "	Salt	15.00	60.00	-
do	"	3 "	Sugar	6.50	19.50	-

1 to 31 March '45 Cont'd

*Off. of Sgt.*  
*9/1/45*


N A M E	RANK	QUANTITY	ARTICLES	U. PRICE	T. PRICE	TOTAL AM'T
E. Tejada	Lt.	2 Frascos	Coco Oil	\$ 17.00	\$ 34.00	-
do	"	1 "	"	17.00	17.00	-
do	"	2 pes	Gema-a	1.50	7.50	2396.00
Hector Moya	Capt.	4 cava	Palay	16.00	64.00	-
do	"	6 Frascos	Coco Oil	17.00	102.00	-
do	"	1 pes	Ilak	12.00	12.00	-
do	"	3 bars	Seap	10.00	30.00	-
do	"	1 gta	Sugar	6.50	6.50	-
do	"	1 "	Sapsap	15.00	15.00	-
Lepe Javier	Pfc	1/2 Frasco	Coco Oil	17.00	17.00	229.50
P. Jardelena	Sgt	2 cava	Palay	16.00	32.00	6.50
do	"	5 "	"	14.00	70.00	-
do	"	2 gtas	Balingon	15.00	30.00	-
do	"	1/2 gta	Guinamos	30.00	15.00	-
do	"	5 pes	Gema-a	1.20	6.00	-
do	"	4 Frascos	Coco Oil	17.00	68.00	-
do	"	1/2 gta	Tinabal	30.00	15.00	-
do	"	5 bars	Seap	10.00	50.00	-
do	"	1 gta	Balantieng	15.00	15.00	-
do	"	5 gtas	Salt	15.00	75.00	-
do	"	3 "	Sugar	6.50	19.50	-
do	"	3 "	"	4.00	12.00	-
do	"	1 pe	Badges	14.00	14.00	-
do	"	2 pes	"	4.00	8.00	-
do	"	1 gta	Beans	25.00	25.00	454.50 ✓
Valere	Lt	4 gtas	Salt	15.00	60.00	-
do	"	2 "	Sugar	6.50	13.00	-
do	"	1 bar	Seap	10.00	10.00	-
do	"	1 Frasco	Coco Oil	17.00	17.00	100.00
Jaine Bucanay	Major	2 cava	Rice	32.00	64.00	-
do	"	1/2 gta	Guinamos	30.00	15.00	-
do	"	25 gtas	Sugar	6.50	162.50	-
do	"	50 pes	Lucan	.40	20.00	-
do	"	9 "	Crabs	2.00	18.00	-
do	"	1 gta	Shrimps	20.00	20.00	-
do	"	3 pes	Badges	15.00	45.00	-
do	"	60 "	Fantat	1.30	104.00	-
do	"	4 "	Badges	10.00	40.00	-
do	"	1 kile	Biken	30.00	30.00	-
do	"	2 gtas	Corn Milled	.50	1.00	519.00
E. Pinaube	Pfc	5/0	Salt	15.00	12.50	-
do	"	5 pes	Pinacas	1.50	7.50	-
do	"	5 cava	Palay	14.00	70.00	-
do	"	1 "	"	16.00	16.00	-
do	"	2 gtas	Sugar	6.50	13.00	-
do	"	1/2 "	Salt	15.00	7.50	126.50
Rafael Jereza	S/Sgt	1 1/3 gta	Bago-bag	30.00	40.00	-
do	"	4 pes	Badges	7.50	30.00	-
do	"	2 gtas	Beans	25.00	50.00	-
do	"	6 "	Sugar	5.00	30.00	-
do	"	4 "	Salt	15.00	60.00	210.00 ^
Manuel Yassy	Lt.	5 cava	Palay	16.00	80.00	80.00
Roberto Betia	Capt.	2 "	Palay	16.00	32.00	32.00
Deretes Hugo	Capt.	1 Frasco	Coco Oil	17.00	17.00	17.00
L. Hechaveta	Sgt	1 gta	Salt	15.00	15.00	16.00 ^
Ranea Ferrer	Cpl	5 cava	Palay	16.00	80.00	-
do	"	1 gta	Salt	15.00	15.00	-
do	"	1 "	Sapsap	15.00	15.00	110.00



Verified and Checked by:

PEDRO BILLADO  
Pfc., Infantry  
O/D. Adm Off DQMAs, 72DSA

Submitted by:

  
CARLOS CUNANAN  
Capt., Infantry  
Adm Off. DQMAs, 72DSA

RYN

LIST OF OFFICERS AND EM  
 PERSONAL ACCOUNT

1 to 30 April '45

*Off. of Ops  
 Mr. S.*

NAME	RANK	QUANTITY	ARTICLES	U. PRICE	T. PRICE	TOTAL AM'T
Rafael Jereza	S/sgt	10 Cava-7	1/2g Pelay	\$14.00	\$144.14	-
do	"	4 gtas	Salt	15.00	60.00	-
do	"	2 "	Sugar	5.00	10.00	-
do	"	1 1/2 gta	Bago-eng	21.43	32.14	-
do	"	2 gtas	"	30.00	60.00	-
do	"	1/2 gta	"	21.00	10.50	-
do	"	2 gtas	Balingon	15.00	30.00	\$ 385.78 A
Ananias Can	"	1 cav	Palay	16.00	16.00	-
do	"	1 "	Cera grain	8.00	8.00	-
do	"	1 gta	Salt	15.00	15.00	29.00
Ramon Aguilan	Cpl	1 1/2 cav	Palay	16.00	24.00	-
do	"	1/2 gta	Guinamos	21.43	7.12	31.12
Pedro Pillado	Pfc	3 cava	Palay	14.00	42.00	-
do	"	1 1/2 gta	Guinamos	21.43	32.14	74.14
Demetrio Andales	Pfc	8 pes	Cera-a	1.20	9.60	-
do	"	2 gtas	Salt	15.00	30.00	-
do	"	1 "	Balingon	15.00	15.00	-
do	"	3 cava	Palay	16.00	48.00	-
do	"	2 "	Cera grain	8.00	16.00	-
do	"	1/2 gta	Sugar	5.00	2.50	121.10
Cesar Szwarc	Lt	4 cava	Palay	16.00	64.00	-
do	"	1 gta	Guinamos	30.00	30.00	-
do	"	3 gtas	Salt	15.00	45.00	-
do	"	2 pes	Baños	5.00	6.00	-
do	"	3 "	Kikile	1.50	4.50	149.50
Victoriano Otico	Sgt	1 cav	Palay	16.00	16.00	-
do	"	1 gta	Guinamos	30.00	30.00	46.00 A
Teodulfo Reyes	S/sgt	3 cava	Palay	16.00	48.00	-
do	"	2 gtas	Bago-eng	30.00	60.00	-
do	"	4 "	Salt	15.00	60.00	168.00 A
Arturo Varela	Lt	5 cava	Palay	16.00	80.00	-
do	"	2 bars	Soap	7.50	15.00	-
do	"	3 gtas	Salt	15.00	45.00	-
do	"	2 "	Sugar	5.00	10.00	-
do	"	3 "	"	6.50	19.50	-
do	"	1 gta	Bago-eng	30.00	30.00	-
do	"	10 pes	Baños	1.50	15.00	-
do	"	1 gta	Guinamos	10.00	10.00	-
do	"	10 pes	Abe	3300	30.00	-
do	"	1 Frances	Coco Oil	17.00	17.00	271.50
Carlos Cetida	Cpl	1 gta	Balingon	16.00	16.00	-
do	"	3 cava	Palay	14.00	42.00	-
do	"	1 gta	Guinamos	21.43	21.43	-
do	"	2 bars	Soap	10.00	20.00	-
do	"	1 gta	Salt	15.00	15.00	113.43
Carlos Cunanan	Capt.	5 1/2 cava	Palay	16.00	87.00	87.00
Gabino Sagen	Pvt	1 cav	Palay	16.00	16.00	-
do	"	1/2 gta	Guinamos	30.00	15.00	-
do	"	1 "	Balingon	15.00	15.00	-
do	"	1 "	Salt	15.00	15.00	-
do	"	1 Frances	Coco Oil	17.00	17.00	-
do	"	2 bars	Soap	10.00	20.00	-
do	"	10 pes	Kikile	1.50	15.00	103.00
S. Valera	Lt.	1 gta	Bago-eng	30.00	30.00	-
do	"	2 gtas	Salt	15.00	30.00	-
do	"	2 bars	Soap	10.00	20.00	80.00
Teodoro Llanes	Cpl	7 cava	Palay	14.00	98.00	98.00
Resita Ledezma	Lt	4 "	Palay	16.00	64.00	64.00

*Off. Copy*  
*OK*

1 to 30 April '45 Cent'd

N A M E	RANK	QUANTITY	ARTICLES	U. PRICE	T. PRICE	TOTAL AM'T	
F. Jardoleza	Sgt	1	cav	Palay	16.00	16.00	-
do	"	3	gtas	Sugar	3.00	15.00	-
do	"	3	bars	Soap	7.50	22.50	-
do	"	2	gtas	Salt	15.00	30.00	-
do	"	1	gta	Balingan	15.00	15.00	P 98.50 ^
G. Villanueva	Pfc	4	cavs	Palay	14.00	56.00	56.00
A. Leason	Ltl	5	"	Palay	16.00	80.00	80.00
Pablo Palis	Lt.	2	"	"	16.00	32.00	32.00
E. Agustia	Pfc	1	cav	"	16.00	16.00	16.00
D. Salcedo	Pfc	1	gta	Bagoong	21.43	21.43	21.43
Glicerio Gallego	"	1	"	"	21.50	21.50	-
do	"	2	gtas	Salt	15.00	30.00	51.50
Juan Fallana	Pfc	1	cav	Palay	14.00	14.00	14.00
Vicente Tabano	Pvt	3	cavs	Palay	14.00	42.00	42.00
Carlos Villalaz	Lt.	3	"	"	14.00	42.00	-
do	"	2	gtas	Salt	15.00	30.00	-
do	"	1	gta	Bagoong	30.00	30.00	102.00
Pedro Varona	Pvt	1	cav	Palay	16.00	16.00	16.00
S. Perdigua	"	1	"	"	16.00	16.00	16.00
Alfredo Cabales	Cpl	1	"	"	14.00	14.00	14.00
F. Estillero	Major	1	pc	Alibalay	1.50	1.50	1.50 - <i>copy</i>
L. Heenanova	Sgt	2	cavs	Palay	16.00	32.00	32.00 ^
A. Villanueva	Lt	1	pc	Alibalay	1.50	1.50	1.50
Capt Rivera	Capt.	2	gtas	Bagoong	21.43	42.86	-
do	"	5	pc	Alibalay	1.50	7.50	50.36
Antonio Seriana	"	1	cav	Palay	16.00	16.00	-
do	"	1	gta	Salt	15.00	15.00	31.00
P. Marfil	Pvt	3	cavs	Palay	16.00	48.00	48.00
Cesar Bañas	"	1	cav	"	16.00	16.00	16.00
Derotes Huga	Capt.	5	bars	Soap	10.00	50.00	50.00
Ernesto Obas	Pvt	1	cav	Palay	16.00	16.00	16.00
N. Rariguen	Lt.	2	gtas	Balingan	15.00	30.00	30.00
Capt Caballes	Capt.	1	gta	Guinamos	21.43	21.43	-
do	"	4	gtas	Salt	15.00	60.00	81.43
Alfonso Pablos	Lt.	1	gta	Guinamos	21.43	21.43	-
do	"	2	gtas	Salt	15.00	30.00	51.43
B. Baliguan	Pvt	1	gta	Guinamos	21.43	21.43	-
do	"	3	cavs	Palay	16.00	48.00	69.43
Manuel Taxon	Cpl	1	cav	"	16.00	16.00	16.00
J. Guicuin	Pfc	1	gta	Salt	15.00	15.00	-
do	"	1	"	Sugar	5.00	5.00	20.00
S. Guedalupe	Cpl	4	cavs	Palay	14.00	56.00	56.00
Segunda Marciel	"	1	cav	Palay	16.00	16.00	16.00
Susano Noble	"	1	"	Palay	16.00	16.00	-
do	"	1	"	Corn grain	8.00	8.00	24.00
A. Divinagracia	Pvt	2	cavs	Palay	16.00	32.00	32.00
G. Clidore	C/Sgt	3	"	"	16.00	48.00	-
do	"	2	gtas	Salt	15.00	30.00	78.00 ^
Esteban Gomala	Pvt	1	cav	Palay	16.00	16.00	16.00
El dela China	"	1	"	"	16.00	16.00	16.00
R. Garaton	Sgt	1	"	"	16.00	16.00	16.00 ^
Antonio Le	"	1	"	"	16.00	16.00	16.00
Max Isaad	Lt	1	gta	Bagoong	21.43	21.43	-
do	"	2	gtas	Salt	15.00	30.00	51.43
J. Frysbiter	Major	2	cavs	Palay	16.00	32.00	32.00
Rafael Gebusian	Capt.	3	"	"	16.00	48.00	-
do	"	1	gta	Salt	15.00	15.00	-
do	"	1	"	Guinamos	30.00	30.00	93.00
Catalina Genis	Capt.	1	bar	Soap	10.00	10.00	10.00
E. Fencaba	Pfc	1	gta	Guinamos	21.43	21.43	21443
Restivo Aquise	"	10	pc	Gema-a	1.20	12.00	-
do	"	1	gta	Guinamos	21.43	21.43	53.43

1 to 30 April '45 Cont'd

*Off. of Spt  
 of S*

N A M E	RANK	QUANTITY	ARTICLES	U. PRICE	T. PRICE	TOTAL AMOUNT
Capt. Sares	Capt.	10 cavs	Falay	16.00	160.00	160.00
Vicente Ries	Cpl.	1 cav	Falay	18.00	18.00	-
do	"	1 gta	Salt	15.00	15.00	31.00
Sixte Artatac	Lt.	1 "	Guinamos	21.43	21.43	-
do	"	5 pes	Gema-a	1.20	6.00	-
do	"	2 cavs	Falay	16.00	32.00	59.43
Genie Tibese	Pfc	2 "	Falay	16.00	32.00	-
do	"	1/2 gta	Dege-eng	30.00	15.00	-
do	"	1 "	Salt	15.00	15.00	62.00
T. Maglantay	Sgt.	2 cavs	Falay	16.00	32.00	-
do	"	1 gta	Salt	15.00	15.00	-
do	"	1 "	Guinamos	21.43	21.43	-
do	"	10 pes	Gema-a	1.20	12.00	80.43
Roberto Betia	Capt.	5 cavs	Falay	16.00	48.00	-
do	"	1 gta	Guinamos	21.43	21.43	-
do	"	1 "	Salt	15.00	15.00	-
do	"	10 pes	Gema-a	1.20	12.00	96.43

Verified and Checked by:

FELRO PILLADO  
 Pfc., Infantry  
 O/D Adm Off DSGAs, 72DSA

Submitted by:

*Carlos Cumanan*  
 CARLOS CUMANAN  
 Capt., Infantry  
 Adm Off DSGAs, 72DSA

*[Handwritten signature]*

UNITED STATES IN THE PHILIPPINES  
 Military District  
 72nd Division

CONFIDENTIAL REPORT OF EXAMINATION

of the Cash Accountability of LT. BENJAMIN B. PERALOSA, Finance Officer, SS "B", San Carlos-Casuarina Area, Date of Examination - December 2-7, 1943.

CASH COUNT

<u>Bills</u>	<u>Denomination</u>	<u>Quantity</u>	<u>Amount</u>
	₱20.00 (M.Sr. - T.E.C.)	78	₱1,560.00
	10.00	206	2,060.00
	5.00		20.00
	Mutilated Bills		10.20
	Genuine Bills		84.00
	Japanese Notes		50.10
	5-Peso Bills (T.E.C.) from Governor		₱,950.00
<u>Coins</u>			2.83
<u>Total</u>			<u>₱12,746.93</u>

Counted by us this date, December 6, 1943, the sum of TWELVE THOUSAND SEVEN HUNDRED FORTY-SIX AND 93/100 PESOS (₱12,746.93) shown above.

*AGUSTIN M. PARRALO*  
 AGUSTIN M. PARRALO  
 1st Lieutenant, PG  
 Division Auditor

*BENJAMIN B. PERALOSA*  
 BENJAMIN B. PERALOSA  
 3rd Lieutenant, Inf.  
 Finance Officer, SS "B"

CASH RECONCILIATION

Cash on Hand as above	₱12,746.93	
Add Advances under Settlement	<u>7,951.88</u>	₱20,698.81 ✓
Balance on Hand per Cash Book	7,618.08	
Add: Unrecorded Receipts:		
From the Governor (For reimbursement)	10,000.00	
From Lieut. Cordero	<u>2,710.00</u>	20,328.65 ✓

OVERAGE (See attached Explanation) ₱, 370.76 ✓

SUSPENSION OF PAYMENTS AND VOUCHERS  
DISALLOWED

<u>Vou. No.</u>	<u>Particulars</u>	<u>Amount</u>	<u>Remarks</u>
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(See Comments over)

830.14

COMMENTS

1. Financial Records are very well kept, and complete except that there has not yet been started a subsidiary ledger for the accounts of all soldiers.
2. Calculating from the financial statements of the Sub-Sector for the months of August and September, 1943, the expenses for subsistence and salaries are within the prescribed rates. The Headquarters and Headquarters Service Company has been spending for subsistence during the month of September, 1943, in excess of the authorized rate.
3. Some Vouchers and receipts duly entered in the Cash Book from the period May 1, 1943 to December 31, 1943, have been examined as indicated by the initial and audit checks of the undersigned on these papers. Test audit used in examination.
4. Some Advances have not yet been settled for a long time but the Sub-Sector Finance Officer has been duly instructed to liquidate and place in proper record those of old age.

Subject to the above comments, I hereby certify by this report that the above is true and correct as covered by this report.

*Agustin M. Paraiso*

AGUSTIN M. PARAISSO  
1st Lieutenant, PG  
Division Auditor

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AGUSTIN M. PARAISSO

AGUSTIN M. PARAISSO

(See Comments over)

UNITED STATES FORCES IN THE PHILIPPINES  
CENTRAL NEGROS SECTOR, 72ND DIVISION  
HQ. SUB-SECTOR "B"

Report of examination of the Issued Emergency Circulating Chits, and the cash count of the reserve deposit, of Lt. Simeon G. Gerale, Hq. Finance Officer Agent, of Free Ilog, Neg. Sec., made by Emilio D. Martir, Field Audit Clerk, on Sept. 6, 1944, at 1:30 P. M.

DEBIT TO ACCOUNTABILITY

Reserve as deposit----- P 3,134.00  
 Note: See the statement of  
 issued Emergency Circulating  
 Chits hereto attached  
 Total debit to Accountability----- P 3,134.00

CREDIT TO ACCOUNTABILITY

CASH COUNT:

105	pes.	@	71.00	-	Montelibano Emerg. Curr.	-	P 105.-
9	"	"	10.00	-	"	"	90.-
21	"	"	20.00	-	"	"	420.-
49	"	"	50.00	-	"	"	2,450.-
3	"	"	5.00	-	"	"	45.-
	"	"	2.00	-	Old Emergency Currency	-	6.-
12	"	"	1.00	-	Emerg. Circulating Chits	-	12.-
3	"	"	.50	-	"	"	4.50
9	"	"	.20	-	"	"	.60
9	"	"	.10	-	"	"	.90

Total credit to Accountability----- P 3,134.00

I hereby certify that I have on this date verified and examined the cash and accounts of Issued Emergency Circulating Chits of Lt. Simeon G. Gerale, Finance Officer Agent C.M.S. 72nd Div. Hq. Sub-sector "B", Free Ilog, for the period from Jan. 1, 1943 to Sept. 6, 1944. All the contents of the safe, drawer and receptacles were examined by the officer concerned produced all cash and resolution of the Committees.

I further certify that I have examined all cash and records of issued chits, and the serial numbers of the said chits were thoroughly checked. Everything was in proper order.

Sept. 6, 1944

*Emilio D. Martir*  
 EMILIO D. MARTIR  
 Field Audit Clerk  
 Neg. Islands

(Over)







UNITED STATES FORCES IN THE PHILIPPINES  
 CENTRAL NEGROS SECTOR 72ND DIVISION  
 HEADQUARTERS SUB-SECTOR "O"  
 ABRICA - In the Field

*180  
76 gms*

SUB-SECTOR "O", CENTRAL NEGROS SECTOR

MONTHLY CUMULATIVE REPORT ON CASH FUNDS  
 FROM THE PERIOD AUGUST 1, 1942 TO JULY  
 31, 1943

CASH RECEIPTS	Previous Months		TOTAL
	July	August	
Advances from Sector Finance Off. -	P1,200.00	P26,000.00	P27,200.00
Cash from outside individuals -	634.55	-	634.55
- Q. Jugado - P400.00			
- Del. by Lt. Hofileña - 184.55			
- Flaviano Deles 50.00			
Cash from Mun. Civil Gov't - - - -	6,891.49	751.10	6,842.59
Mindigaran - P2,009.70			
Isabela - 2,901.89			
La Castellana - 1,981.00			
Other Sources .....	-	54.00	54.00
<b>TOTALS.....</b>	<b>P7,926.04</b>	<b>P26,805.10</b>	<b>P34,731.14</b>
TOTAL DISBURSEMENTS AS BELOW...	7,725.10	25,939.45	33,664.55
BALANCE.....	P 200.94	P 865.65	P 1,066.59
<b>DISBURSEMENTS</b>			
Salaries (Partial) & Advances.....	P3,911.80	P23,198.00	P27,109.80
Subsistence.....	3,130.10	2,554.10	5,684.20
Intelligence Operations.....	-	-	-
Cash Ration of Officers & RM.....	69.00	124.35	193.35
Medical Supplies & Hospital.....	118.00	-	118.00
Purchases of Equipments.....	-	66.00	66.00
Office Stationery & Supplies.....	-	-	-
Clothing.....	-	-	-
Other Purchases.....	-	-	-
Maintenance of Bldgs. & Qtrs. & Constructions.....	3.00	-	3.00
Sundries.....	493.20	-	493.20
<b>TOTALS.....</b>	<b>P7,725.10</b>	<b>P25,939.45</b>	<b>P33,664.55</b>

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transactions of Sub-Sector "O", CMB, from the period August 1, 1942 to July 31, 1943.

*[Signature]*  
 FACILIO C. DE  
 1st Lieut., Infantry  
 BN. 34 & 2AO

UNITED STATES FORCES IN THE PHILIPPINES  
 CENTRAL RECORDS SECTION, 72ND DIVISION  
 CP11-1 LAGANAN

31 May '44

SUBJECT: Financial Report

Commanding Officer, 22<sup>nd</sup> Co., 72<sup>nd</sup> Div.

Cash balance on hand . . . . .	1200.00	
Stock on hand . . . . .		
Accounts receivable . . . . .		
Other funds . . . . .		
Advance fund from PAC . . . . .		
<b>TOTAL ASSETS</b> . . . . .	<b>1200.00</b>	<b>1200.00</b>

Less:

Reimbursement to PAC . . . . .	712.50	
Accounts Payable . . . . .		
<b>TOTAL LIABILITIES</b> . . . . .	<b>712.50</b>	<b>712.50</b>
<b>Total net worth of Fund</b> . . . . .		<b>487.50</b>

**Net worth of Fund as of (approximate) date:** 31 May 1944  
487.50

*Francis G. Sigson*  
 FRANCIS G. SIGSON  
 1st Lieut., Infantry  
 Commanding

DECLARACION JURADA DEL EFECTOR  
 AOTEB.2 VERIDVAIL

UNITED STATES FORCES IN THE PHILIPPINES  
 72ND. DIVISION 7TH MILITARY DISTRICT  
 Hqs. SUB-SECTOR "C" CWS.  
 In the Field.

SUB-SECTOR "C" CENTRAL NEGROS SECTOR

MONTHLY CUMULATIVE REPORT ON CASH FUND FROM  
 THE PERIOD AUGUST 1, 1942 TO JULY 31, 1943.

	Previous Months	July	TOTAL
<b>CASH RECEIPTS:</b>			
Advances from Sector Finance Off.	₱ 1,200.00	₱28,000.00	₱27,200.00
Cash, from outside individuals,	634.55	-	634.55
- Q. Jugado, -	₱400.00		
- Vol. Cont. (by Hop.)	184.55	(see Attached List)	
- Flaviano Delez, ..	50.00		
Cash, from Mun. Civil Gov't., ...	6,091.49	751.10	6,842.59
- Hinigaran, Previous July	2,009.70		
- Isabela, 2,250.79	851.10		
- L. Cast, 1,831.00	100.00		
Other Sources, .....	-	54.00	54.00
<b>T O T A L S,</b> .....	<b>₱ 7,926.04</b>	<b>₱ 28,805.10</b>	<b>₱34,731.14</b>
<b>TOTAL DISBURSEMENT AS BELOW, ....</b>	<b>7,725.10</b>	<b>25,939.45</b>	<b>33,664.55</b>
<b>BALANCE,</b> .....	<b>₱ 200.94</b>	<b>₱ 865.65</b>	<b>₱ 1,066.59</b>
<b>DISBURSEMENTS</b>			
Salaries (Partial) & Advances, ...	₱ 3,911.80	₱ 23,195.00	₱27,106.80
Subsistence, .....	3,130.10	2,554.10	5,684.20
Intelligence Operations, .....	-	-	-
Cash Ration of Officers & EM. ..	69.00	124.35	193.35
Medical Supplies & Hospital, ...	118.00	-	118.00
Purchases of Equipments, .....	-	66.00	66.00
Office Stationery & Supplies, ..	-	-	-
Clothings, .....	-	-	-
Other Purchases, .....	-	-	-
Maintenance of Bldgs. & Quarters & Constructions, .....	3.00	-	3.00
Sundries, .....	493.20	-	493.20
<b>T O T A L S,</b> .....	<b>₱ 7,725.10</b>	<b>₱ 25,939.45</b>	<b>₱ 33,664.55</b>

I hereby certify under my official oath to the truth and correctness of the above statement, which covers the entire cash transactions of Sub-Sector "C" from the period Aug. 1, 1942 to July 31, 1943.

*[Signature]*  
 PACIFIC O. BY  
 1st. Lieut. Infantry  
 BN. 8.4 & FAO.

- Over -

(2)

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

*Felimon Cortes*  
**FELIMON CORTES**  
 Major Infantry (PS)  
 Commanding.

EXPLANATION OF ACCOUNTS

Salaries (Partial) & Advances; - This pertains to Cash given to Officers, EM. & Civ. Vol. to be deducted from their salaries.

Subsistence; - Cash advance to the different Units for foods  
 Cash from Local Fund - ₱ 3,499.30  
 " " Sector Finance Off. - ₱ 1,184.90

CASH Ration of Officers & EM; - Trip expenses of Officers & EM. sent to a mission.

Medical Supplies & Hospital; This amount of ₱118.00 was purchased for medicines and used by "O" Co., only.

Purchases of Equipments; Purchased of G.I. containers and kitchen utensils for the use of this Sub-Sector.

Maintenance of Buildings & Quarters & Constructions; This amount was paid for bamboos.

Others:  
 Mutilated bills sent to Reg'tl Hqs. - ₱ 433.20  
 Delivered to Capt. Cumagon, - 10.00  
 Delivered to Lt. M. Padilla, - 40.00  
 " " Lt. F. Regalado, - 10.00

Copy furnished:  
 OO: DFO, *(Signature)*  
 FO, CNS,  
 CO, SS'CO  
 F i l e.

K I P O S C Y 2 V

REPORTE DIVISIO

INFORMACION

SENLKVT VZUCVBEKY DE IV CVKIGLY

ARMY OF THE UNITED STATES OF AMERICA  
 PHILIPPINE CORPS  
 REAR DIVISION (BASE NEGROS)  
 IN THE FIELD

31 December 42

Subject: Statement of Account

To: CO, North Negro Sector

STATEMENT OF ACCOUNT as of December 31, 1942

	DE.	CR.	BALANCE
APPORTIONED QUOTA (North Negro Sector)			P 235,500.00
Dec. 15/42 - Remittance, M. ISS		5,000.00	230,500.00
Dec. 28/42 - Remittance, Sub-sector "D"		5,000.00	<u>225,500.00</u>

*etc.* All cash received directly or indirectly by the Office of the Finance Officer is credited from the apportioned quota of each sector. *Balance*

000

For your information:

QUOTA BY SECTORS

NORTH NEGRO SECTOR	P 235,500.00
WEST NEGRO SECTOR	64,000.00
CR. NEGRO SECTOR & SQUIJOR	56,000.00

Refer to a copy issued re-APPORTIONMENT OF FUNDS.

For the COMMANDING OFFICER.

*Albatraz*  
 W. E. LINDAHL  
 3rd Lieut. G-Rec.  
 Asst. Division Finance Officer

COPY FURNISHED/  
 CO, North Negro Sector  
 CO, West Negro Sector  
 CO, CR. Negro Sector

*Entered MB 38  
 1942/1/10*

*RECEIVED*

ARMY OF THE UNITED STATES OF AMERICA  
IV PHILIPPINE CORPS  
HQ 72ND DIVISION (FORM NEGROS)  
IN THE FIELD

18 December 42

This is to certify that I received from Capt. Luis  
Baylon, TAG, the amount of FIVE THOUSAND PESOS (P5,000.00)  
representing initial working capital of the Division  
Finance Officer, 72nd Division.

*M. M. M.*  
MIRIAM MONTEZ  
3rd Lieut. PS  
Asst. DFO

*Receipt # 142*  
*Entered CB 38*  
*10/29/43*

ARMY OF THE UNITED STATES OF AMERICA  
IV PHILIPPINE CORPS  
HQ 72ND DIVISION (FREE NEGROS)  
IN THE FIELD

28 December 42

RECEIPT

Received from Lt. JOSE DAYON the amount of FIVE THOUSAND PESOS only (P5,000.00) in Emergency Circulating Notes. This amount was forwarded to the Division Headquarters through Lt. Jose Dayon as partial remittance of the required quota of Sub-sector "D".

*L. M. Montañez*  
L. M. MONTAÑEZ  
3rd Lieut. PS  
Asst. Division FO

@ 20.-	₱ 160.00
@ 10.-	2,930.00
@ 5.-	1,910.00
	<hr/>
	₱ 5,000.00

*Receipt #176*  
*Outpaid 0238*  
*10/29/42*

ARMY OF THE UNITED STATES OF AMERICA  
IV PHILIPPINE CORPS  
72nd DIVISION (FREE NEGROS)

21 Nov. 42

Subject ; Receipt

To ; C. O. Sub-Sector "F"

1. Received from Major Guzman P. Alqueza  
Japanese Money the sum of Thirty Three Pesos and  
Thirty- One Centavos (P 33.31) in paper bills.

*SA*  
SALVADOR ABCEDE  
Lieut-Colonel, Infantry  
Commanding

By : *Guillermo Jalandoni*  
Generoso Jalandoni  
3 rd. Lieut. Infantry

*Guillermo Jalandoni*  
*3rd. Lieut. Infantry*  
*assigned to Lt. Jap. as*  
*operating Japanese*  
*in D.I. operations*

*Receipt # 11-2*  
*Entered CB 28*  
*10/29/42*



UNITED STATES FORCES IN THE PHILIPPINES  
 CENTRAL NEGROES SECTOR, 72ND DIVISION  
 CPMB-BENDOL'S PALACE

SCHEDULE II

ADVANCES

- A -		- B -	
May 13	- Pvt. Fonce, P. -----	14.00	July 31 - Cpl. Villanueva ---
14	- Lt. L. Ablao -----	100.00	31 - Sgt. Benedicto ---
15	- Lieut. Banay -----	100.00	31 - Cpl. Gasalaya ---
15	- Pfc. Pauposa, G. -----	24.00	31 - Sgt. D. Badrina ---
15	- Cpl. J. Basiao -----	5.00	1 - B. de los Reyes ---
18	- Lt. E. Gomilla -----	50.00	6 - Lt. P. Verzosa ---
21	- S-Sgt. T. Hilario, DQM -----	500.00	8 - Lt. Gomilla, E. ---
23	- " " -----	2000.00	8 - Lt. J. Palacios ---
23	- Mrs. P. Ortalis -----	100.00	8 - Lt. S. Gerale ---
26	- Lt. L. Ablao -----	100.00	8 - Lt. S. Tibus ---
June 2	- Lt. Mijares -----	600.00	10 - Lt. A. Villalva ---
4	- " " -----	300.00	10 - Lt. S. Gerale ---
5	- Combat Sal. -----	111.00	11 - S-Sgt. G. Solnes ---
13	- Mrs. P. Ortalis -----	100.00	11 - Capt. Bironde ---
15	- Sgt. Badrina & Co. -----	270.00	13 - Mrs. M. Tambo ---
21	- Lt. L. Ablao -----	200.00	14 - Mrs. W. Ortalis ---
22	- Sgt. Villalobos -----	20.00	14 - Lt. P. Ortalis ---
23	- P. Pantila - Strg. -----	20.00	14 - Lt. J. Yusay ---
23	- Sgt. Badrina & Co. -----	180.00	15 - Lt. Sison, DQM ---
23	- Pvt. Macarlan -----	40.00	15 - Lt. Verzosa ---
23	- Pvt. Juanillo, R & Co. -----	90.00	
23	- Capt. Ramos, P. -----	400.00	
29	- Lt. Gomilla -----	250.00	
July 5	- Lt. F. Siego -----	50.00	
8	- Capt. Gebusion -----	50.00	
13	- Lt. Hernandez -----	100.00	
15	- Capt. Ramos, P. -----	300.00	
15	- Lt. S. Arrojo -----	50.00	
15	- Lt. Q. Bandola -----	400.00	
15	- Lt. S. Tibus -----	300.00	
15	- Lt. S. Mijares -----	500.00	
15	- Capt. F. V. Ramos -----	200.00	
17	- Lt. L. Ablao -----	400.00	
17	- Lt. M. Padilla -----	300.00	
19	- Lt. Pahilanga -----	50.00	
23	- Lt. J. Yusay -----	50.00	
28	- Lt. Salillas -----	75.00	
28	- Cpl. Jalbuena -----	20.00	
		8,219.00	
	Total -----	79,492.00	

Total ----- 816,153.00

*Emilio B. Martin*  
 EMILIO B. MARTIN  
 Field Audit Clerk  
 Negroes Island

EMETERIO L. BIRONDE  
 Captain, Infantry  
 BN Asst Off.

*For and in the absence of the above F.O.*  
*[Signature]*  
*[Signature]*

*File*

UNITED STATES FORCES IN THE PHILIPPINES  
 SEVENTH MILITARY DISTRICT  
 HEAD QUARTERS, 72ND DIVISION  
 C P I

5 AUGUST 45

The Hon. Island Governor  
 Masara & Segunifor Islands

Sir:

Complying with your verbal understanding the other day with the writer, the following estimate of our monthly financial needs is hereunder quoted for your information:

Salaries (Partial)	P 350,000.00
Subsistence	250,000.00
Medical Supplies	20,000.00
Purchases of supplies other than subsistence, medical supplies and clothing.	90,000.00
Intelligence Operation	50,000.00
Sundry	50,000.00
Clothing	200,000.00
T O T A L	P 1,000,000.00

The item "salaries" has been calculated on the basis of \$100.- for Officers and \$50.00 for Enlisted Men monthly; while "subsistence" has been based on \$60.00 for Officers and \$20.00 for Enlisted Men, also monthly.

The above <sup>*in the future*</sup> estimate does not include any amount that might be appropriate for the amortization of present accounts <sup>*payable*</sup>

For the Commanding Officer:

Respectfully yours,

AGUSTIN M. PARASCO  
 2nd Lieutenant, Inf.  
 Actg. Division Finance Officer

COPY FURNISHED:

→ The Adjutant General, 72nd Division  
 Chief of Staff, 72nd Division  
 P i l e

0-10/57:-

*See*