

**REPORT OF THE AUDITOR FOR THE
PHILIPPINE ISLANDS TO THE SECRETARY
OF WAR, THE GOVERNOR-GENERAL OF
THE PHILIPPINE ISLANDS, AND THE UNITED
STATES PHILIPPINE COMMISSION FOR THE
FISCAL YEAR ENDED JUNE 30, 1906**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649690909

Report of the Auditor for the Philippine Islands to the Secretary of War, the Governor-General of the Philippine Islands, and the United States Philippine Commission for the Fiscal Year Ended June 30, 1906 by A. L. Lawshe

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

www.triestepublishing.com

A. L. LAWSHE

**REPORT OF THE AUDITOR FOR THE
PHILIPPINE ISLANDS TO THE SECRETARY
OF WAR, THE GOVERNOR-GENERAL OF
THE PHILIPPINE ISLANDS, AND THE UNITED
STATES PHILIPPINE COMMISSION FOR THE
FISCAL YEAR ENDED JUNE 30, 1906**

HJ
73
.A32

REPORT OF THE AUDITOR
FOR THE PHILIPPINE
ISLANDS

TO THE

SECRETARY OF WAR, THE GOVERNOR-GENERAL
OF THE PHILIPPINE ISLANDS, AND THE
UNITED STATES PHILIPPINE
COMMISSION

FOR THE

FISCAL YEAR ENDED JUNE 30, 1906

MANILA
BUREAU OF PRINTING
1907

D. OF D.
MAY 8 1908

Division of the Insular Affairs

CONTENTS.

	Page.
Organization and personnel.....	1
Summary of fiscal transactions expressed in United States currency.....	3
RECEIPTS AT AND WITHDRAWALS FROM THE INSULAR TREASURY.	
Recapitulation.....	8
Segregation of balance on June 30, 1906.....	8
Net income receipts of the Insular Government.....	8
Other receipts.....	9
Net expense withdrawals of the Insular Government.....	9
Other withdrawals.....	15
Available funds for Insular Government administration.....	19
Other funds.....	22
THE INSULAR TREASURER'S CASH ACCOUNT.	
Cash transactions of the Insular Treasurer, by months.....	30
Recapitulation of the monthly cash accounts.....	36
Analysis of the Insular Treasurer's cash balance on June 30, 1906.....	38
Comparative Treasury statement, fiscal years 1899 to 1906.....	36
INSULAR RECEIPTS AND EXPENDITURES.	
Philippine Commission.....	42
The Executive.....	42
The Executive Bureau.....	42
Philippine Civil Service Board.....	42
Official Gazette.....	42
Bureau of Insular Affairs.....	43
Bureau of Archives.....	43
Department of Finance and Justice:	
Bureau of the Treasury.....	43
Bureau of the Audits.....	43
Bureau of Justice.....	44
Bureau of Internal Revenue.....	44
Bureau of Customs and Immigration.....	45
Port of Manila.....	45
Port of Iloilo.....	46
Port of Cebu.....	47
Minor ports.....	47
Miscellaneous revenues arising in the customs service.....	48
Operations of the customs arrastre plants.....	48
Consolidated abstract of all ports.....	48
Consolidated abstract of customs expenditures.....	49
Customs collections in the Moro Province.....	49

	Page.
Department of the Interior:	
Board of Health	50
Quarantine Service	50
Weather Bureau	50
Mining Bureau	51
Forestry Bureau	51
Bureau of Science	51
Bureau of Lands	51
Bureau of Agriculture	52
Philippine Civil Hospital	52
Civil Sanitarium, Baguio	52
Department of Commerce and Police:	
Bureau of Posts	53
The Post-Office Service	53
Signal Service	64
Bureau of Coast and Geodetic Survey	64
Bureau of Public Works	65
Bureau of Constabulary	65
Bureau of Navigation	66
Bureau of Port Works	66
Oriente Building	66
Bureau of Architecture	66
Santa Potenciana Building	67
Intendencia Building	67
Portin Building	67
Department of Public Instruction:	
Bureau of Supply	67
Bureau of Prisons	68
Bureau of Cold Storage	67
Bureau of Education	68
Bureau of Printing	68
Ethnological Survey	69
American Circulating Library	69
Unassigned service:	
Harbor improvements	69
Port of Iloilo	69
Port of Cebu	69
Jolo wharf	69
Cuyo wharf	69
Chief engineer, Division of the Philippines	69
Benguet improvements	69
Chief quartermaster, Division of the Philippines	70
Insular salary and expense fund	70
Philippines Exposition Board	70
Philippines census	70
Collecting Librarian	70
Consulting Architect	71
Revenues arising from other sources than Insular Government Administration:	
Spanish seized funds	71
Arbitrary currency expression	71
Allowances to accountable officers for losses of funds	71
Miscellaneous	71

CONTENTS.

V

	Page.
Expenditures for other purposes than Insular Government administration:	
Insular aid to provincial administrative expenses.....	71
Insular contribution to city of Manila.....	72
Miscellaneous	72
Allowances in liquidation and mitigation of claims	73
Grand total for Departments, Bureaus, Offices, and other purposes.....	73
Excess of net revenues over net expenditures.....	73
THE CITY OF MANILA.	
Finances of the city of Manila under its Charter	77
Municipal Board	78
Department of assessments and collections.....	78
Department of engineering and public works	79
Department of sanitation and transportation.....	79
Fire department.....	79
Law department	80
Department of police	80
Department of city schools.....	80
Department of sewer and waterworks construction.....	80
Miscellaneous	80
Summary	81
THE CONGRESSIONAL RELIEF FUND.	
Expenditures, refunds and balances	85
THE MONEY ORDER SYSTEM.	
Statement of the money-order business of the post-offices in the Philippine Islands	90
Recapitulation of the money order business	94
General account of money-order transactions between the Philippine Islands and the United States.....	94
OTHER RESOURCES AND LIABILITIES.	
The gold-standard fund	97
Loans to provinces	98
The friar-lands fund.....	99
Friar-lands bond sinking fund	99
Moro Province.....	100
Public works and permanent improvements fund	101
The sewer and waterworks construction fund, city of Manila	102
Manila sewer and waterworks bond sinking fund	102
Refundable internal revenue	102
Refundable export duties	103
Outstanding liabilities	103
Refundable surplus on customs auction sales	104
Provincial governments	104
Bonded indebtedness	104
Outstanding postal drafts.....	105
Outstanding warrants	105
Invalid money orders	106
United States money-order account.....	106
Philippines money-order account	106
Accounts of the Insular Treasurer as depository	107

	Page.
Silver-certificate redemption fund	108
Unissued silver certificates.....	108
Balances in the hands of collecting and disbursing officers, and provincial treasurers	108
Miscellaneous special funds	109
FISCAL AFFAIRS OF THE PROVINCES.	
Provincial and municipal accounts	113
Payments to provinces in lieu of the land tax.....	115
The provincial governments:	
Explanation of the provincial statements	116
Summary of the provincial accounts	117
Exchange of currency	117
Abra	118
Albay	119
Ambos Camarines.....	121
Antique	122
Bataan	123
Batangas	124
Benguet	125
Bohol	126
Bulacan	127
Cagayan	128
Capiz	129
Cavite	130
Cebu	131
Ilocos Norte.....	132
Ilocos Sur	133
Iloilo	134
Isabela	135
Laguna	137
La Union	138
Lepanto-Bontoc	139
Leyte	140
Masbate	141
Mindoro	142
Misamis	143
Moro and the five districts	144
Nueva Ecija	145
Nueva Vizcaya	146
Occidental Negros	147
Oriental Negros	148
Palawan	149
Pampanga	150
Pangasinan	152
Rizal	153
Romblon	154
Samar	155
Sorsogon	156
Surigao	158
Tarlac	160
Tayabas	161
Zambales	162
Consolidation of the general accounts of provincial treasurers.....	164

CONTENTS.

vii

OTHER FISCAL INFORMATION.		Page.
Distribution of internal-revenue collections		169
Internal-revenue collections—		
Comparative statement		170
Acts Nos. 1189 and 1461		171
Accruing to provinces and municipalities, Acts Nos. 1189 and 1461.....		172
Comparison of collections made under the Internal Revenue Law with collections made under the previous system		175
Collections under the old system, fiscal year 1904, accruing to provinces and municipalities		175
Internal revenues, fiscal year 1906, accruing to Insular Government, provinces, and municipalities under Acts Nos. 1189 and 1461		175
The city of Manila, collections under old and new systems		175
Increase of revenues under the new system over the old system		176
Comparative statement showing revenues accruing to provinces under the former system of taxation and under the Internal Revenue Law of 1904		177
Comparative statement showing revenues accruing to municipalities under the former system of taxation and under the Internal Revenue Law of 1904		178
Surety bonds		180
Payments of shortages by sureties		182
Property accountability		183
Property losses from unavoidable causes.....		184
Accounts covering stamp stock and other paper having a fixed money value when issued		184
Internal-revenue stamps		185
Internal-revenue documentary stamps		185
Internal-revenue cédulas		186
Opium users' certificates		186
Old internal-revenue stamps.....		187
Cattle-registration stamps		187
Customs stamps.....		187
Postage stamps		188
The consolidated Insular balance sheet		190
Referendum		192