

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO
RICO, NOVEMBER, 1906–OCTOBER, 1907.

LETTER

FROM

THE ACTING SECRETARY OF THE TREASURY,

TRANSMITTING

REPORTS OF RECEIPTS AND EXPENDITURES BY THE AUDITOR
OF PORTO RICO.

JANUARY 6, 1908.—Referred to the Committee on Insular Affairs and ordered to
be printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, December 20, 1907.

SIR: In compliance with the twenty-third section of "An act
temporarily to provide revenues and a civil government for Porto
Rico, and for other purposes," approved April 12, 1900 (31 Stat. L., p.
82), I have the honor to transmit herewith the reports made by the
auditor of Porto Rico of receipts and expenditures from November,
1906, to October, 1907, inclusive.

Respectfully,

J. H. EDWARDS,
Acting Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

REPORT FOR NOVEMBER, 1906.

EXECUTIVE HOUSE,
San Juan, P. R., December 21, 1906.

SIR: I have the honor to transmit herewith the report of the trans-
actions of the office of the auditor of Porto Rico for the month of
November, 1906.

Respectfully,

RÉGIS H. POST,
Acting Governor.

The SECRETARY OF THE TREASURY,
Washington, D. C.

AUDITOR OF PORTO RICO,
San Juan, December 20, 1906.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of November, 1906.

Very respectfully,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,

Washington, D. C.

(Through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., December 10, 1906.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of November, 1906:

RECEIPTS.

Balance on hand at close of business October 31, 1906:

Available balance of insular revenues-----	\$726, 905. 16
Balance of trust funds-----	330, 997. 75
Total balance November 1, 1906-----	1, 057, 902. 91

INSULAR REVENUES DEPOSITED.

I. Customs receipts:

Deposits by collector of customs for Porto Rico-----	105, 000. 00
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II. Internal-revenue receipts:

(a) Deposits of internal revenue proper by collectors of internal revenue-----	\$203, 223. 83
(b) Deposits by treasurer of Porto Rico for taxes collected on corporation property-----	774. 69

III. Miscellaneous receipts:

(a) Deposits of miscellaneous receipts proper by collectors of internal revenue-----	99. 00
(b) Deposits of miscellaneous receipts by various officers from all other sources, including interest on daily balances by depositories for insular revenues-----	19, 811. 98

Total deposits of miscellaneous receipts----- 19, 910. 98

Total deposits to credit of insular revenues----- 328, 909. 50

IV. Repayments:

By various officers -----	5, 821. 85
Total deposits to credit of insular revenues (including repayments)-----	334, 731. 35

TRUST FUNDS DEPOSITED.

School tax:

Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue-----	\$4, 715. 70
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Bond redemption tax:

Deposits of bond redemption taxes by collectors of internal revenue, viz:	
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San Juan-----	\$1, 457. 04
Arecibo-----	1, 761. 43
Mayaguez-----	2, 662. 38
Ponce-----	841. 21

Total bond redemption taxes----- 6, 722. 06

Redemption—Certificates of indebtedness:

Deposited by the treasurer of Porto Rico in the name and to the credit of certain municipalities on account of redemption certificates of indebtedness ----- \$1,897.85

Sundry trust fund deposits:

Deposited by treasurer of Porto Rico, account of salaries treasury agents \$200.00
 Deposit by treasurer of Porto Rico, account of teachers' pension fund 75.80
 Deposit by L. Niulliat as cash bond guaranty for construction of Caguatas River Bridge 200.00
 Deposit by L. C. Chevremont, secretary board of dental examiners, account of board of dental examiners' fund 75.00
 Deposit by Bartolome Esteva, collector internal revenue, Ponce, account of balance due "Embargo Proceedings," sale of property 4.86

Total sundry trust fund deposits 555.66

Total deposits to credit of trust funds 13,891.27

Repayments to trust funds:

Deposited by treasurer of Porto Rico, account school extension in Porto Rico \$965.90
 Deposited by M. W. Knowlton, secretary and treasurer, University of Porto Rico, account university fund 139.27

Total trust fund repayments 1,105.17

Total deposits to credit of trust funds (including repayments) \$14,996.44

Total deposits for the month of November, 1906 349,727.79
 Balance on hand November 1, 1906 1,057,902.91

Total receipts to be accounted for 1,407,630.70

EXPENDITURES FROM INSULAR REVENUES.

Amounts advanced to disbursing officers on account of appropriations payable from insular revenues.

Legislative:

Executive council, salaries \$1,954.99
 House of delegates, salaries 605.41
 Expenses of election in Porto Rico, to be held in November, 1906 15,000.00

Total advanced for legislative expenditures \$17,560.40

Executive:

Office of the governor, salaries and expenses \$1,091.67
 Office of the secretary, salaries and expenses, viz:
 Secretary's office proper \$2,256.67
 Bureau of printing and supplies 2,250.00

4,506.67

1,904.99

Office of the attorney-general, salaries 10,500.00
 Office of the treasurer, salaries and expenses 2,255.83
 Office of the auditor, salaries and expenses

Department of the interior, salaries and expenses, viz:
 Office of the commissioner \$3,650.81
 Bureau of insular telegraph 3,500.00
 Completion of roads under construction and maintenance and repair of roads and bridges 20,000.00

4 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

Department of the interior, salaries and expenses—Continued.

Location, survey and classification of public roads and lands-----	\$500.00
Maintenance and repair of public buildings -----	2,600.00
Expenses, executive mansion-----	800.00
Construction of jail at Arecibo-----	200.00
Complete the construction of various insular roads-----	3,987.00
Extension of insular telegraph system -----	1,000.00
Purchase of building, district court of Arecibo, and repairs to same-----	209.77
Repair of the government pier Ponce -----	1,500.00
	\$37,947.58
Department of education, salaries and expenses -----	64,432.45
Department of health, charities and correction, salaries and expenses-----	23,038.99
Insular police, salaries and expenses-----	34,355.00
Registrars of property, salaries and expenses-----	3,278.33
Collectors and deputy collectors of internal revenue, salaries -----	4,500.00
Government of the island of Culebra, salaries-----	95.00
Insular library and museum of Porto Rico, salaries-----	97.50
Porto Rico anaemia commission, salaries-----	6,000.00
Porto Rico code commission, salaries-----	455.00
Collection of historical data of Porto Rico, salaries-----	100.00
Defray expenses of commission to liquidate and settle claims of late boards of prison control and teachers' pension fund, salary-----	150.00
Maintenance of a commercial agency in the United States, salaries and expenses-----	465.00
Funds for the University of Porto Rico-----	3,000.00
Total advanced for executive expenditures-----	\$198,174.01
Judicial:	
United States district court of Porto Rico, salaries and expenses-----	\$3,373.32
Insular courts, salaries and expenses-----	25,031.65
Publication of the decisions of the supreme court of Porto Rico and of the United States district court-----	193.33
Total advanced for judicial expenditures-----	28,598.30
Total advanced from insular revenues-----	244,332.71

Claims audited and paid on settlement warrants from appropriations payable from insular revenues.

To individual claimants-----	\$1,251.60
Municipal property tax:	
General fund (to treasurers of the various municipalities)-----	\$45,633.83
Road fund (to treasurers of the various municipalities)-----	5,063.49
School fund (to treasurers of the various school boards)-----	12,751.85
	63,449.17
Municipal tax on corporation property:	
General fund (to treasurers of the various municipalities)-----	2,083.44
Road fund (to treasurers of the various municipalities)-----	231.49

Municipal tax on corporation property—Continued.

School fund (to treasurers of the various school boards) -----	\$578.72
	<u>\$2,893.65</u>

Total amount paid on settlement warrants from insular revenues -----	<u>\$67,594.42</u>
Total paid from insular revenues-----	311,927.13

TRUST FUNDS.

Amounts advanced to disbursing officers on account of trust fund appropriations.

Department of the interior:

Construction and repair of country roads in Porto Rico-----	\$1,500.00
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Department of education:	
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School extension in Porto Rico-----	2,500.00
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Office of the treasurer:	
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Salaries, treasury agents-----	200.00
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University of Porto Rico:	
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University fund -----	1,000.00
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Total advanced from trust funds-----	5,200.00
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Claims audited and paid on settlement warrants payable from trust funds.

To individual claimants-----	\$100.00
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To treasurers of various school boards, account of school tax-----	5,676.02
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To treasurers of certain municipalities, account of bond redemption taxes-----	10,897.29
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Total paid on settlement warrants from trust funds-----	16,673.31
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Total paid from trust funds-----	21,873.31
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Total expenditures for month of November, 1906-----	333,800.44
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Total receipts to be accounted for (page 3)-----	\$1,407,630.70
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Total expenditures in November, 1906-----	333,800.44
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Balance on hand at close of business November 30, 1906-----	1,073,830.26
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Agreeing with the general ledgers of the auditor and treasurer, as follows:

To credit of insular revenues-----	749,709.38
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To credit of trust funds-----	324,120.88
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Total -----	1,073,830.26
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COMPARATIVE STATEMENT.

Balance on hand at close of business November 30, 1906-----	\$1,073,830.26
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Less balance of trust funds November 30, 1906-----	324,120.88
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Available balance of insular revenues November 30, 1906-----	\$749,709.38
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Balance on hand at close of business October 31, 1906-----	1,057,902.91
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Less balance of trust funds October 31, 1906-----	330,997.75
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Available balance of insular revenues October 31, 1906-----	726,905.16
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Increase in available balance of insular revenues in November, 1906-----	22,804.22
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6 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF NOVEMBER, 1906.

Accounts of the treasurer of Porto Rico and the depositaries for insular revenues.

[W. F. Willoughby, treasurer of Porto Rico—Account of receipts and expenditures for October, 1906.]

DR.

To balance September 30, 1906, as per certificate No. 209----- \$1,236,856.99

Receipts during October, 1906:

To customs receipts-----	\$127,000.00
To internal-revenue receipts-----	279,198.61
To miscellaneous receipts-----	17,453.79
To repayments-----	12,220.71
	\$435,873.11
To trust funds-----	20,157.59
	456,030.70
	<u>1,692,887.69</u>

CR.

Expenditures during October, 1906:

By warrants paid and discharged—

From insular revenues—	
Accountable warrants-----	\$245,981.84
Settlement warrants-----	162,789.60
	\$408,771.44
From trust funds—	
Accountable warrants-----	4,800.00
Settlement warrants-----	43,250.80
	48,050.80
	456,822.24

By balance due to the people of Porto Rico—

On deposit with First National Bank, San Juan-----	200,000.00
On deposit with American Colonial Bank, San Juan-----	936,065.45
On deposit with Banco Territorial y Ag., San Juan-----	50,000.00
On deposit with Banco de Puerto Rico, San Juan-----	50,000.00
	1,236,065.45
	<u>1,692,887.69</u>

Balance due the people of Porto Rico October 31, 1906, as shown by the audit of the treasurer's account-----

Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account-----

1,236,065.45

178,162.54

Balance October 31, 1906, as shown by the general ledgers of receipts and expenditures and as stated in auditor's report of November 9, 1906-----

1,057,902.91

AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for October, 1906.]

DR.

To balance September 30, 1906, as per certificate No. 206-----	\$958,727.11
To amount of insular revenues and trust funds received in October, 1906-----	387,020.13
To amount of deposits during October, 1906, as per treasurer's receipts issued therefor, but not taken up in bank's statement-----	68,338.04
To interest on average daily balances for the month of October, 1906, at the rate of 2 per cent per annum-----	1,201.09
	<u>1,415,286.37</u>

CR.

By amount of drafts of the treasurer of Porto Rico paid in October, 1906	\$605, 601. 89
By balance due the treasurer of Porto Rico	809, 684. 48
	<u>1, 415, 286. 37</u>

Balance due the treasurer of Porto Rico—	
By First National Bank	200, 000. 00
By Banco Territorial y Agricola	50, 000. 00
By Banco de Puerto Rico	50, 000. 00
By American Colonial Bank	809, 684. 48
	<u>1, 109, 684. 48</u>

Total	\$1, 640. 93
From which deduct:	
1. Amount of deposits received by the American Colonial Bank during October, 1906, not charged in treasurer's books, and for which treasurer's receipts were not issued in said month	\$1, 640. 93
2. Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in October account	50, 140. 64
	<u>51, 781. 57</u>

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer and auditor's report for November, 1906	1, 057, 902. 91
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AUDITED INSULAR REVENUES.

Internal-revenue receipts—Collectors of internal revenue—Insular and municipal taxes.

[R. T. Ponte, first district, San Juan—Account for October, 1906.]

To balance, certificate No. 223	\$1. 88	By deposits	\$77, 070. 43
To collections	77, 070. 53	By balance	1. 98
	<u>77, 072. 41</u>		<u>77, 072. 41</u>

[Enrique Ramos Tulier, second district, Caguas—Account for October, 1906.]

To balance, certificate No. 224	\$0. 20	By deposits	\$12, 185. 19
To collections	12, 186. 19	By balance	1. 20
	<u>12, 186. 39</u>		<u>12, 186. 39</u>

[Angel Mattei, third district, Arecibo—Account for October, 1906.]

To balance, certificate No. 225	\$0. 30	By deposits	\$46, 853. 96
To collections	46, 864. 02	By balance	10. 36
	<u>46, 864. 32</u>		<u>46, 864. 32</u>

[E. Font y Guillot, fifth district, Mayaguez—Account for October, 1906.]

To balance, certificate No. 226	\$0. 31	By deposits	\$44, 429. 08
To collections	44, 428. 77	By balance	
	<u>44, 429. 08</u>		<u>44, 429. 08</u>

[Bartolomé Esteva, sixth district, Ponce—Account for October, 1906.]

To balance, certificate No. 227	\$4. 08	By deposits	\$65, 251. 52
To collections	65, 247. 88	By balance	. 44
	<u>65, 251. 96</u>		<u>65, 251. 96</u>

[Vicente Belgodere, seventh district, Guayama—Account for October, 1906.]

To balance, certificate No. 228	\$0. 46	By deposits	\$10, 698. 52
To collections	10, 698. 06	By balance	
	<u>10, 698. 52</u>		<u>10, 698. 52</u>

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[Lisandro Ramírez, eighth district, Humacao—Account for October, 1906.]

To collections-----	\$17, 232. 22	By balance, certificate No. 229 -	\$0. 10
To balance-----	. 10	By deposits-----	17, 232. 22
	17, 232. 32		17, 232. 32

[José A. Vera, ninth district, Vieques—Account for October, 1906.]

To collections-----	\$1, 261. 98	By deposits -----	\$1, 261. 98
Total collections pertaining to insular and municipal taxes, \$274,989.65.			

Insular and municipal taxes on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for October, 1906.]

To collections-----	\$3, 744. 76	By deposits -----	\$3, 744. 76
Total audited collections, insular and municipal taxes on corporation property, \$3,744.76.			

Miscellaneous receipts—Collectors of internal revenue.

[R. T. Ponte, first district, San Juan—Account for October, 1906.]

To collections-----	\$103. 75	By deposits -----	\$103. 75
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[Enrique Ramos Tulier, second district, Caguas—Account for October, 1906.]

To collections-----	\$11. 53	By deposits -----	\$11. 53
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[Angel Mattei, third district, Arecibo—Account for October, 1906.]

To collections-----	\$2. 00	By deposits -----	\$2. 00
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[E. Font y Guillot, fifth district, Mayaguez—Account for October, 1906.]

To collections-----	\$6. 10	By deposits -----	\$6. 10
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[Bartolomé Esteva, sixth district, Ponce—Account for October, 1906.]

To collections-----	\$15. 65	By deposits -----	\$15. 65
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Total audited collections, miscellaneous receipts of internal revenue, \$139.03.

Miscellaneous receipts from sundry sources.

[George F. Miller, financial and receiving clerk, office of the treasurer—Account for month of October, 1906.]

To collections-----	\$8, 745. 07	By deposits -----	\$8, 745. 07
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[A. Garcia De Quevedo, captain of the port of San Juan—Account for month of October, 1906.]

To collections-----	\$1, 335. 19	By deposits -----	\$1, 335. 19
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[P. Edelmiro Martinez, captain of the port of Ponce—Account for month of October, 1906.]

To collections-----	\$475. 50	By deposits -----	\$475. 50
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[Ramon Brandes, captain of the port of Mayaguez—Account for month of October, 1906.]

To collections-----	\$197. 61	By deposits -----	\$197. 61
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Repayments to appropriations.

[The secretary of Porto Rico, as rendered by S. M. Hyde—Account for month of October, 1906.]

To collections-----	\$245. 03	By deposits -----	\$245. 03
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[The commissioner of the interior of Porto Rico—Account for month of October, 1906.]

To collections-----	\$170. 00	By deposits -----	\$170. 00
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[A. C. Haeselbarth, supervisor of Charities—Account supplemental to June 30, 1906.]

To collections-----	\$30. 50	By deposits -----	\$30. 50
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[A. C. Haeselbarth, supervisor of charities—Account for month of October, 1906.]

To collections-----	\$375. 50	By deposits -----	\$375. 50
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Total miscellaneous receipts from sundry sources, \$11,574.40.

Fees and fines collected by secretaries and marshals of insular courts.

[José E. Figueras, secretary district court, San Juan—Account for month of October, 1906.]

To collections ----- \$1,074.82 | By deposits ----- \$1,074.82
[Manuel de J. Boneta, secretary district court, Arecibo—Account for month of October, 1906.]

To collections -----	\$473.53	By deposits -----	\$465.18
		Balance -----	8.35
	473.53		473.53

[José Basora y Mestre, secretary district court, Aguadilla—Account for month of October, 1906.]

To collections -----	\$201.85	By deposits -----	\$201.35
		Balance -----	.50
	201.85		201.85

[Francisco Llavat, secretary district court, Mayaguez—Account for month of October, 1906.]

To collections ----- \$1,213.28 | By deposits ----- \$1,213.28
[Francisco Barnés Plaja, secretary district court, Ponce—Account for month of October, 1906.]

To collections -----	\$1,193.36	By deposits -----	\$1,192.66
		Balance -----	.70
	1,193.36		1,193.36

[Francisco Morales, secretary district court, Guayama—Account for month of October, 1906.]

To collections -----	\$1,320.95	By deposits -----	\$1,300.88
		Balance -----	20.07
	1,320.95		1,320.95

[Enrique Rincón, secretary district court, Humacao—Account for month of October, 1906.]

To collections -----	\$1,010.45	By deposits -----	\$835.95
		Balance -----	174.50
	1,010.45		1,010.45

[José Labrador, marshal district court, San Juan—Account for month of October, 1906.]

To collections ----- \$86.58 | By deposits ----- \$86.58

[Oscar Bithorn, marshal district court, Arecibo—Account for month of October, 1906.]

To collections ----- \$140.95 | By deposits ----- \$140.95
[Agustín Guevara, marshal district court, Aguadilla—Account for month of October, 1906.]

To collections ----- \$69.26 | By deposits ----- \$69.26

[Enrique Rossy, marshal district court, Mayaguez—Account for month of October, 1906.]

To collections ----- \$143.55 | By deposits ----- \$143.55
[Antonio Arias, marshal district court, Ponce—Account for month of October, 1906.]

To collections ----- \$171.58 | By deposits ----- \$171.58

[José Juan Vidal, marshal district court, Guayama—Account for month of October, 1906.]

To collections ----- \$151.21 | By deposits ----- \$151.21

[Augusto Ortiz, marshal district court, Humacao—Account for month of October, 1906.]

To collections ----- \$73.18 | By deposits ----- \$73.18

[Augusto Ortiz, marshal district court, Humacao—Account supplemental to September 30, 1906.]

To collections ----- \$5.50 | By deposits ----- \$5.50

Total amount fees and fines collected, \$7,125.93.

Total miscellaneous receipts from sundry sources ----- \$11,574.40
Total fees and fines collected ----- 7,125.93

Total audited collections, miscellaneous receipts ----- 18,700.33

10 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

AUDITED TRUST FUNDS.

Municipal school tax on property.

[R. F. Ponte, first district, San Juan—Account for October, 1906.]

To balance, certificate No. 234—	\$0.18	By deposits-----	\$1,254.43
To collections-----	1,254.43	By balance-----	.18
	1,254.61		1,254.61

[Enrique Ramos Tulier, second district, Caguas—Account for October, 1906.]

To balance, certificate No. 235—	\$0.20	By deposits-----	\$455.58
To collections-----	455.58	By balance-----	.20
	455.78		455.78

[Angel Mattei, third district, Arecibo—Account for October, 1906.]

To balance, certificate No. 236—	\$0.37	By deposits-----	\$1,345.54
To collections-----	1,345.54	By balance-----	.37
	1,345.91		1,345.91

[Elisio Font y Guillot, fifth district, Mayaguez—Account for October, 1906.]

To balance, certificate No. 237—	\$0.29	By deposits-----	\$1,242.79
To collections-----	1,242.50		
	1,242.79		1,242.79

[Bartolomé Esteva, sixth district, Ponce—Account for October, 1906.]

To collections-----	\$489.47	By deposits-----	\$488.99
		By balance-----	.48
	489.47		489.47

[Vicente Belgodere, seventh district, Guayama—Account for October, 1906.]

To balance, certificate No. 238—	\$0.46	By deposits-----	\$107.58
To collections-----	107.47	By balance-----	.35
	107.93		107.93

[Lisandro Ramírez, eighth district, Humacao—Account for October, 1906.]

To collections-----	\$390.06	By deposits-----	\$391.06
To balance-----	1.00		
	391.06		391.06

[José A. Vera, ninth district, Vieques—Account for October, 1906.]

To collections-----	\$9.77	By deposits-----	\$9.77
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Total audited collections of municipal school taxes, \$5,294.82.

Municipal bond redemption taxes.

[R. T. Ponte, first district, San Juan—Account for October, 1906.]

To collections-----	\$2,607.57	By deposits-----	\$2,607.37
		By balance-----	.20
	2,607.57		2,607.57

[Angel Mattei, third district, Arecibo—Account for October, 1906.]

To collections-----	\$1,097.33	By deposits-----	\$1,097.43
To balance-----	.10		
	1,097.43		1,097.43

[Elisio Font y Guillot, fifth district, Mayaguez—Account for October, 1906.]

To balance, certificate No. 233—	\$1.52	By deposits-----	\$4,064.76
To collections-----	4,064.78	By balance-----	1.54
	4,066.30		4,066.30

[Bartolomé Esteva, sixth district, Ponce—Account for October, 1906.]

To balance, certificate No. 242—	\$9.98	By deposits-----	\$1,879.70
To collections-----	1,870.00	By balance-----	.28
	1,879.98		1,879.98

Total audited collections of municipal bond redemption taxes, \$9,639.68.

Municipal school tax on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of October, 1906.]

To collections ----- \$337.85 | By deposits ----- \$337.85
 Total audited collections of municipal school tax on corporation property, \$337.85.

Municipal bond redemption tax on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of October, 1906.]

To collections ----- \$1,248.03 | By deposits ----- \$1,248.03
 Total audited collections of municipal bond redemption tax on corporation property, \$1,248.03.

Sundry trust fund receipts.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of October, 1906.]

REPAYMENT TO COMMON SCHOOL EQUIPMENT.

To collections ----- \$95.00 | By deposits ----- \$95.00

[W. F. Willoughby, treasurer of Porto Rico—Account for month of October, 1906.]

SALARIES, TREASURY AGENTS.

To collections ----- \$200.00 | By deposits ----- \$200.00

[Dr. José N. Carbonell, treasurer board of medical examiners—Account from May 10, 1906, to November 1, 1906.]

EXAMINATIONS MADE BY THE BOARD OF MEDICAL EXAMINERS.

To collections ----- \$113.00 | By deposits ----- \$113.00

Total audited collections sundry trust fund receipts, \$408.

RECAPITULATION.

Insular and municipal taxes-----	\$274,989.65
Insular and municipal taxes on corporation property-----	3,744.76
Miscellaneous receipts of internal revenue-----	139.03
Miscellaneous receipts from sundry sources-----	18,700.33
Trust funds:	
Municipal school taxes-----	5,294.82
Municipal bond redemption taxes-----	9,639.68
Municipal school tax on corporation property-----	337.85
Municipal bond redemption tax on corporation property-----	1,248.03
Sundry trust fund receipts-----	408.00
Total -----	16,928.38
Total -----	314,502.15

Account of internal-revenue stamps, month of November, 1906.

NEW SERIES—SECOND ISSUE.

Denomination.	On hand November 1, 1906.		Issued during November, 1906.		Balance on hand November 30, 1906.	
	Number.	Value.	Number.	Value.	Number.	Value.
\$50-----	924,811	\$46,240,550.00	2,345	\$117,250.00	922,466	\$46,123,300.00
\$10-----	888,260	8,882,600.00	2,089	20,890.00	886,171	8,861,710.00
\$5-----	944,629	4,723,145.00	763	3,830.00	943,863	4,719,315.00
\$3-----	903,225	2,724,675.00	1,160	3,480.00	907,065	2,721,195.00
\$1-----	463,358	463,358.00	5,281	5,281.00	458,077	458,077.00
50-cent-----	639,563	319,776.50	3,550	1,775.00	636,003	318,001.50
25-cent-----	868,282	217,070.50			868,282	217,070.50
10-cent-----	544,084	54,408.40	1,550	155.00	542,534	54,253.40
5-cent-----	859,900	42,990.00	550	27.50	859,250	42,982.50
1-cent-----	761,712	7,617.12	575	5.75	761,137	7,611.37
Total -----	7,802,714	63,676,190.52	17,866	152,694.25	7,784,848	63,523,496.27

NEW SERIES—THIRD ISSUE.

20-cent-----	36,168	\$7,233.60	560	\$112.00	35,608	\$7,121.60
10-cent-----	133,698	13,369.60	1,840	184.00	131,856	13,185.60
5-cent-----	490,630	24,531.50	135,800	6,790.00	354,830	17,741.50
4-cent-----	260,300	10,412.00	41,900	1,676.00	218,400	8,736.00
2-cent-----	687,790	13,755.80	188,000	3,760.00	499,790	9,995.80
1-cent-----	73,832	738.32	12,200	122.00	61,632	616.32
1/2-cent-----	50,392	839.86			50,392	839.86
Total -----	1,732,808	70,880.68	380,300	12,644.00	1,352,508	58,236.68

Audited disbursements from insular revenues.

LEGISLATIVE.

[Thomas L. Jett, disbursing officer of Porto Rico, legislative assembly—Account for month of October, 1906.]

To balance, certificate No. 43—	\$5,787.32	By disbursements:
To warrant No. 168—	2,500.00	Salaries, executive council— \$1,851.10
To warrant No. 173—	100.00	Contingent expenses— 15.56
To warrant No. 203—	7,736.51	————— \$1,866.66
To warrant No. 211—	605.00	Salaries, house of delegates— 605.40
		Contingent expenses— 18.45
		————— 623.85
		Collection of historical data— 200.00
		Anemia commission— 3,350.81
		Expenses of election in Porto Rico— 6,041.02
		Expenses of commission, late board of prison control— 211.18
		Porto Rico code commission— 585.31
		————— 12,828.83
		Balance ————— 3,900.00
		————— 16,728.83
	16,728.83	

EXECUTIVE.

[Thomas L. Jett, disbursing officers of Porto Rico, executive departments—Account for month of October, 1906.]

To balance, certificate No. 46—	\$18,277.11	By disbursements:
To warrant No. 166—	233.33	Salaries, governor's office— \$991.65
To warrant No. 176—	250.00	Contingent expenses— 50.07
To warrant No. 182—	1,900.00	————— \$1,041.72
To warrant No. 185—	2,900.00	Salaries, secretary's office— 2,311.62
To warrant No. 191—	200.00	Contingent expenses— 70.33
To warrant No. 195—	2,400.00	————— 2,881.95
To warrant No. 199—	2,000.00	Salaries, bureau printing and supplies— 233.33
To warrant No. 204—	50,084.89	Contingent expenses— 3,664.54
To warrant No. 184—	3,355.00	————— 3,897.87
		Salaries, treasurer's office— 9,193.48
		Contingent expenses— 2,841.47
		————— 12,034.95
		Salaries, collector internal revenue— 4,775.30
		Contingent expenses— 123.50
		—————
		Salaries, auditor's office— 1,893.30
		Contingent expenses— 133.32
		————— 2,026.62
		Salaries, insular police— 31,927.21
		Contingent expenses— 4,488.38
		————— 36,415.59
		Salaries, insular library— 115.00
		Contingent expenses— 5.45
		————— 120.45
		Balance ————— 62,817.95
		————— 18,782.38
	81,600.33	————— 81,600.33

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 13

[Thomas L. Jett, disbursing officer of Porto Rico, attorney-general's office—Account for month of October, 1906.]

To balance, certificate No. 32—	\$662.21	By disbursements:
To warrant No. 169 -----	193.34	Salaries ----- \$1,919.29
To warrant No. 197 -----	2,000.00	Contingent ex- penses ----- 32.48
To warrant No. 198 -----	60.00	
To warrant No. 207 -----	1,969.96	Decisions of supreme court of Porto Rico and United States dis- trict court ----- 386.67
		Balance ----- 2,338.44
	4,885.51	\$1,951.77
		2,547.07
		4,885.51

[Thomas L. Jett, disbursing officer of Porto Rico, department of the interior—Account for month of October, 1906.]

To balance, certificate No. 44—	\$29,775.07	By disbursements:
To warrant No. 170 -----	30,900.00	Salaries, office of commis- sioner ----- \$3,249.41
To warrant No. 177 -----	777.60	Contingent ex- penses ----- 791.50
To warrant No. 183 -----	200.00	
To warrant No. 187 -----	500.00	Salaries, bureau insular tele- graph ----- 3,518.32
To warrant No. 188 -----	2,500.00	Contingent ex- penses ----- 405.32
To warrant No. 196 -----	7,417.51	
To warrant No. 200 -----	2,000.00	Completion of roads under construction ----- 3,923.64
To warrant No. 205 -----	6,807.74	Location, classification, and survey of public roads and lands ----- 22,583.53
		Maintenance and repairs of public buildings ----- 321.60
		Expenses of executive mansion ----- 8,250.97
		Extension of insular tele- graph system ----- 1,087.84
		Repairing military bar- racks, Ponce ----- 2,565.32
		Construction jail at Are- cibo ----- 8.28
		Complete the construction of various insular roads ----- 58.30
		Erection of second story on penitentiary ----- 7,138.31
		Minor repairs to dock, San Juan ----- 427.63
		Construction of canal at Boca Vieja ----- 134.01
		Repairs to military bar- racks, Mayaguez, for jail purposes ----- 56.00
		Construction of Catano- Pueblo Viejo road ----- 1,305.14
		150.00
	80,877.92	52,051.43
		28,826.49
		80,877.92

14 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Thomas L. Jett, disbursing officer of Porto Rico, public instruction—Account for month of October, 1906.]

To balance, certificate No. 33—	\$10,042.49	By disbursements:
To warrant No. 178 -----	5,600.00	Salaries, office of commis- sioner-----
To warrant No. 189 -----	50,860.00	\$2,429.13
To warrant No. 210 -----	5,000.00	Contingent ex- penses -----
		441.18
		\$2,870.31
		Text-books and school sup- plies -----
		4,148.35
		Salaries, com- mon schools 44,757.34
		Contingent ex- penses -----
		287.63
		45,044.97
		Salaries, su- perintend- ents of schools-----
		1,994.40
		Contingent ex- penses -----
		757.43
		2,751.83
		Salaries, high and graded schools-----
		4,569.52
		Contingent ex- penses -----
		375.38
		4,944.90
		Contingent expenses, me- chanical schools-----
		126.94
		Library and museum, de- partment of education-----
		6.85
		Instruction and training of young men and women in the United States-----
		666.60
		Technical education, Porto Rican students in United States -----
		395.77
		Education of young men and women in insular normal school-----
		560.00
		61,516.52
Treasurer's receipt No. 22054-----	100.18	
Balance -----	61,616.70	
	9,885.79	
	71,502.49	

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 15

[Thomas L. Jett, disbursing officer of Porto Rico, department of health, charities, and correction—Account for month of October, 1906.]

To balance, certificate No. 42—	\$5, 220. 84	By disbursements:
To warrant No. 167-----	400. 00	Salaries, director's office ----- \$2, 603. 97
To warrant No. 174-----	5, 893. 00	Contingent expenses ----- 296. 44
To warrant No. 208-----	6, 206. 34	2, 900. 41
		Salaries, leper colony ----- 266. 00
		Contingent expenses ----- 229. 93
		495. 93
		Salaries, blind asylum ----- 611. 33
		Contingent expenses ----- 75. 35
		686. 68
		Salaries, insane asylum ----- 1, 124. 99
		Contingent expenses ----- 1, 160. 85
		2, 285. 84
		Salaries, girls' charity school ----- 654. 28
		Contingent expenses ----- 1, 211. 24
		1, 865. 52
		Salaries, boys' charity school ----- 1, 105. 33
		Contingent expenses ----- 986. 48
		2, 091. 81
		Balance ----- 10, 326. 19
		17, 720. 18
		7, 393. 99
		17, 720. 18

[Thomas L. Jett, disbursing officer of Porto Rico, insular prisons—Account for month of October, 1906.]

To balance, certificate No. 45—	\$7, 950. 36	By disbursements:
To warrant No. 175-----	7, 783. 00	Salaries, penitentiary ----- \$1, 233. 33
To warrant No. 200-----	4, 231. 67	Contingent expenses ----- 3, 653. 42
		4, 886. 75
		Salaries, San Juan jail ----- 625. 00
		Contingent expenses ----- 1, 188. 54
		1, 813. 54
		Salaries, Ponce jail ----- 510. 00
		Contingent expenses ----- 974. 83
		1, 484. 83
		Salaries, Mayaguez jail ----- 495. 00
		Contingent expenses ----- 424. 83
		919. 83
		Salaries, Hu-macao jail ----- 425. 00
		Contingent expenses ----- 683. 60
		1, 108. 60
		Salaries, Are-cibo jail ----- 425. 00
		Contingent expenses ----- 385. 94
		810. 94
		Salaries, Guay-ama jail ----- 245. 00
		Contingent expenses ----- 522. 63
		767. 63
		Salaries, Aguadilla jail ----- 245. 00
		Contingent expenses ----- 349. 93
		594. 93
		Balance ----- 12, 387. 05
		7, 577. 98
		19, 965. 03
		19, 965. 03

16 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Thomas L. Jett, disbursing officer of Porto Rico, insular courts—Account for month of October, 1906.]

To balance, certificate No. 38—	\$14,937.35	By disbursements:
To warrant No. 192 -----	3,232.00	Salaries, supreme court of Porto Rico ----- \$3,629.97
To warrant No. 206 -----	21,011.65	Salaries, district court of San Juan ----- 1,783.33
		Salaries, district court of Ponce ----- 1,293.33
		Salaries, district court of Mayaguez ----- 1,293.33
		Salaries, district court of Arecibo ----- 1,170.00
		Salaries, district court of Humacao ----- 1,170.00
		Salaries, district court of Guayama ----- 1,130.00
		Salaries, district court of Aguadilla ----- 1,130.00
		Salaries, municipal courts ----- 5,565.17
		Fees of witnesses, insular courts ----- 1,584.92
		Fees of jurors and incidental expenses of jury procedure ----- 976.90
		Miscellaneous items, insular courts ----- 1,201.29
		Contingent expenses insular courts ----- 402.92
		Salaries, registrars of property ----- 2,973.31
		Contingent expenses of property ----- 259.00
		25,563.47
Balance -----		13,617.53
		39,181.00
39,181.00		

[H. S. Hubbard, marshal United States district court, United States district court—Account for month of October, 1906.]

To balance, certificate No. 37—	\$818.34	By disbursements:
To warrant No. 172 -----	724.99	Salaries ----- \$2,473.30
To warrant No. 212 -----	1,848.31	Contingent expenses ----- 128.99
		2,602.29
		Balance ----- 789.35
3,391.64		3,391.64

[Scott Truxton, special disbursing officer, Porto Rico commercial agency in the United States—Account for month of October, 1906.]

To balance, certificate No. 41—	\$394.87	By disbursements:
To warrant No. 193 -----	450.00	Salaries ----- \$358.33
		Contingent expenses ----- 161.11
		519.44
		Balance ----- 325.48
844.87		844.87

[William Fawcett Smith, late disbursing officer, superior board of health—Special account, from January 1, 1901, to March 31, 1904.]

To balance, certificate No. 7899	\$311.29	By treasurer's receipt 21899 ----- \$50.00
		By treasurer's receipt 22102 ----- 50.00
		100.00
		Balance ----- 211.29
311.29		311.29

Total audited disbursements from insular revenues, \$242,951.61.

Payment on settlement—Miscellaneous claims paid from insular revenues.

The audited miscellaneous claims from insular revenues are identical with the settlement warrants issued for the payment thereof, as stated on page 5, amounting to \$67,594.42.

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 17

Audited trust-fund disbursements.

[Thomas L. Jett, disbursing officer of Porto Rico—School extension in Porto Rico—Account for month of October, 1906.]

To balance, certificate No. 31—	\$3, 689. 11	By disbursements:	
To warrant No. 181-----	600. 00	Salaries -----	\$518. 33
To warrant No. 201-----	1, 000. 00	Contingent expenses -----	133. 76
		Erection of buildings -----	2, 934. 46
	5, 289. 11	Balance -----	3, 586. 55
			1, 702. 56
			5, 289. 11

[Thomas L. Jett, disbursing officer of Porto Rico—Construction and repair of country roads in Porto Rico—Account for month of October, 1906.]

To balance, certificates Nos. 10, 11, and 35-----	\$934. 15	By disbursements:	
To warrant No. 2-----	486. 50	Jayuya-Alto de la Bandera -----	\$2. 30
To warrant No. 171-----	500. 00	Catano-Rio Piedras road-----	50. 25
		Road construction in Vie- ques -----	446. 93
	1, 920. 65	Balance -----	499. 48
			1, 421. 17
			1, 920. 65

[Thomas L. Jett, disbursing officer of Porto Rico—Salaries, treasury agents—Account for month of October, 1906.]

To warrant No. 186-----	\$200. 00	By disbursements on account	
To warrant No. 202-----	200. 00	of salaries, treasury agents-----	\$400. 00
	400. 00		400. 00

Total audited disbursements from trust funds, \$4,486.03.

Payments on settlements—Miscellaneous claims paid from trust funds.

The total audited miscellaneous claims paid from trust funds are identical with the settlement warrants issued for the payment thereof, as stated on page 5, amounting to \$16,673.31.

RECAPITULATION.

Audited disbursements:			
Paid from insular revenues-----		\$242, 951. 61	
Paid from trust funds-----		4, 486. 03	\$247, 437. 64

Audited claims:			
Paid from insular revenues-----		67, 594. 42	
Paid from trust funds-----		16, 673. 31	84, 267. 73

Total audited disbursements and claims----- 331, 705. 37

Special accounts, insular revenues—Repayments relief of municipalities in Porto Rico.

[W. F. Willoughby, treasurer of Porto Rico—Account from September 1 to September 30, 1906.]

To collections-----	\$3, 504. 00	By deposits-----	\$3, 504. 00
[Account from October 1 to October 31, 1906.]			

To collections-----	\$7, 919. 19	By deposits-----	\$7, 919. 19
[Account from November 1 to November 30, 1906.]			

To collections-----	\$3, 877. 39	By deposits-----	\$3, 877. 39
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Repayments relief of school boards in Porto Rico.

[W. F. Willoughby, treasurer of Porto Rico—Account from September 1 to September 30, 1906.]

To collections-----	\$803. 83	By deposits-----	\$803. 83
[Account from October 1 to October 31, 1906.]			

To collections-----	\$1, 474. 73	By deposits-----	\$1, 474. 73
[Account from November 1 to November 30, 1906.]			

To collections-----	\$662. 41	By deposits-----	\$662. 41
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Interest on loans to municipalities.

[W. F. Willoughby, treasurer of Porto Rico—Account from August 1 to August 31, 1906.]		
To collections	\$729.19	By deposits
[Account from September 1 to September 30, 1906.]		
To collections	\$572.59	By deposits
[Account from October 1 to October 31, 1906.]		
To collections	\$408.93	By deposits
[Account from November 1 to November 30, 1906.]		
To collections	\$380.09	By deposits

Interest on loans to school boards.

[W. F. Willoughby, treasurer of Porto Rico—Account from August 1 to August 31, 1906.]		
To collections	\$207.81	By deposits
[Account from September 1 to September 30, 1906.]		
To collections	\$137.92	By deposits
[Account from October 1 to October 31, 1906.]		
To collections	\$93.34	By deposits
[Account from November 1 to November 30, 1906.]		
To collections	\$92.30	By deposits

Special accounts, trust fund—School extension in Porto Rico—Repayments.

[W. F. Willoughby, treasurer of Porto Rico—Account from August 1 to August 31, 1906.]		
To collections	\$974.36	By deposits
[Account from September 1 to September 30, 1906.]		
To collections	\$2,163.01	By deposits
[Account from October 1 to October 31, 1906.]		
To collections	\$1,366.43	By deposits
[Account from November 1 to November 30, 1906.]		
To collections	\$965.90	By deposits

Redemption certificates indebtedness—Repayments.

[W. F. Willoughby, treasurer of Porto Rico—Account from October 1 to October 31, 1906.]		
To collections	\$1,258.40	By deposits
[Account from November 1 to November 30, 1906.]		
To collections	\$1,897.85	By deposits

Teachers' pension fund.

[W. F. Willoughby, treasurer of Porto Rico—Account from October 1 to October 31, 1906.]		
To collections	\$533.59	By deposits
[Account from November 1 to November 30, 1906.]		
To collections	\$75.80	By deposits

Respectfully submitted.

GEORGE CABOT WARD,
Auditor of Porto Rico.The SECRETARY OF THE TREASURY,
Washington, D. C.
(Through the governor of Porto Rico.)

REPORT FOR DECEMBER, 1906.

EXECUTIVE HOUSE,
San Juan, P. R., January 23, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of December, 1906.

Respectfully,

BEEKMAN WINTHROP,
Governor.

The SECRETARY OF THE TREASURY,
Washington, D. C.

AUDITOR OF PORTO RICO,
San Juan, P. R., January 23, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of December, 1906.

Very respectfully,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.
 (Through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., January 10, 1907.

Sir: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of December, 1906.

RECEIPTS.

Balance on hand at close of business, November 30, 1906:

Available balance of insular revenues-----	\$749, 709. 38
Balance of trust funds-----	324, 120. 88
<hr/>	
Total balance December 1, 1906-----	1, 073, 830. 26
<hr/>	

INSULAR REVENUES DEPOSITED.

I. Customs receipts:	
Deposits by collector of customs for Porto Rico-----	110, 000. 00
II. Internal-revenue receipts:	
(a) Deposits of internal revenue proper by collectors of internal revenue-----	\$235, 242. 20
(b) Deposits by treasurer of Porto Rico, for taxes collected on corporation property-----	1, 954. 05
<hr/>	
Total deposits of internal revenue-----	237, 196. 25
III. Miscellaneous receipts:	
(a) Deposits of miscellaneous receipts proper by collectors of internal revenue-----	173. 04
(b) Deposits of miscellaneous receipts by various officers from all other sources, including interest on daily balances by depositaries for insular revenues-----	19, 427. 25
<hr/>	
Total deposits of miscellaneous receipts-----	19, 600. 29
Total deposits to credit of insular revenues-----	366, 796. 54

Repayments:

By various officers-----	\$7, 297. 50
Total deposits to credit of insular revenues (including repayments)-----	374, 094. 04

TRUST FUNDS DEPOSITED.

School tax:

Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue-----	\$3, 448. 58
---	--------------

Bond-redemption tax:

Deposits of bond-redemption taxes by treasurer of Porto Rico and collectors of internal revenue, viz—	
---	--

San Juan -----	\$1, 927. 25
Arecibo -----	756. 75
Mayaguez -----	3, 276. 19
Ponce -----	1, 618. 79

Total bond-redemption taxes-----	7, 578. 98
----------------------------------	------------

Redemption certificates of indebtedness:

Deposited by the treasurer of Porto Rico in the name and to the credit of certain municipalities on account of redemption certificates of indebtedness -----	\$2, 265. 12
--	--------------

Sundry trust fund deposits:

Deposited by treasurer of Porto Rico, account of teachers' pension fund -----	\$82. 24
---	----------

Deposited by treasurer of Porto Rico, account of salaries treasury agents -----	200. 00
---	---------

Deposited by Carlos Conde, as cash bond for franchise to construct a dock at San Juan-----	10, 000. 00
--	-------------

Total sundry trust fund deposits-----	10, 282. 24
---------------------------------------	-------------

Total deposits to credit of trust funds-----	23, 574. 92
--	-------------

Repayments to trust funds:

Deposited by treasurer of Porto Rico, account of school extension in Porto Rico-----	\$893. 53
--	-----------

Deposited by treasurer of Porto Rico, account of establishment and maintenance of industrial schools-----	17. 25
---	--------

Deposited by M. W. Knowlton, secretary and treasurer university of Porto Rico, account of university fund-----	328. 16
--	---------

Total repayments to trust funds-----	1, 238. 94
--------------------------------------	------------

Transfers:

By amount transferred from insular revenues to "Medical board fund"—trust fund-----	185. 30
---	---------

Total deposited to credit of trust funds (including repayments and transfers)-----	24, 999. 16
--	-------------

Total deposits for the month of December, 1906-----	399, 093. 20
Balance on hand December 1, 1906-----	1, 073, 830. 26

Total receipts to be accounted for-----	1, 472, 923. 46
---	-----------------

EXPENDITURES FROM INSULAR REVENUES.

Amounts advanced to disbursing officers on account of appropriations payable from insular revenues.

Legislative:	
Executive council, salaries	\$1,895.02
House of delegates, salaries and expenses	727.40
Expenses of election in Porto Rico, held in November, 1906	5,000.00
Total advanced for legislative expenditures	\$7,622.42
Executive:	
Office of the governor, salaries	991.68
Office of the secretary, salaries and expenses, viz:	
Secretary's office proper	\$2,153.94
Bureau of printing and supplies	3,050.00
Office of the attorney-general, salaries	5,203.94
Office of the treasurer, salaries and expenses	1,610.00
Office of the auditor, salaries and expenses	10,400.00
Department of the interior, salaries and expenses, viz:	2,400.00
Office of the commissioner	\$3,091.72
Bureau of insular telegraph	3,500.00
Completion of roads under construction and maintenance and repair of roads and bridges	25,000.00
Location, survey, and classification of public roads and lands	500.00
Maintenance and repair of public buildings	2,300.00
Expenses, executive mansion	500.00
Construction of Cataño-Pueblo Viejo road	500.00
Repairs of military barracks, Mayaguez, for jail purposes	1,500.00
Complete the construction of various insular roads	1,600.00
Minor repairs to dock at San Juan	1,093.00
Extension of insular telegraph	5,121.46
Department of education, salaries and expenses	44,706.18
Department of health, charities, and correction, salaries and expenses	79,048.11
Insular police, salaries and expenses	20,401.48
Registrars of property, salaries and expenses	34,075.00
Collectors and deputy collectors of internal revenue, salaries	3,178.33
Government of the island of Culebra, salaries	4,000.00
Insular library and museum of Porto Rico, salaries	95.00
Porto Rico anemia commission	115.00
Defray expenses of commission to liquidate and settle claims of late boards of prison control and teachers' pension fund	6,000.00
Funds for the University of Porto Rico	200.46
Maintenance of a commercial agency in the United States	3,000.00
Collection of historical data of Porto Rico	500.00
Porto Rico code commission	100.00
Total advance for executive expenditures	455.00
	216,480.18
Judicial:	
United States district court of Porto Rico, salaries and expenses	2,240.04
Insular courts, salaries and expenses	21,907.38

22 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

Publication of the decisions of the supreme court of Porto Rico and of the United States district court	\$193.34
Total advanced for judicial expenditures	\$24,340.76
Total advanced from insular revenues	248,443.36
<i>Claims audited and paid on settlement warrants from appropriations payable from insular revenues.</i>	
To individual claimants	\$5,649.41
Municipal property tax:	
General fund (treasurers various municipalities)	\$36,402.00
Road fund (treasurers various municipalities)	4,051.89
School fund (treasurers various school boards)	10,198.05
	50,651.94
Municipal tax on corporation property:	
General fund (treasurers various municipalities)	430.40
Road fund (treasurers various municipalities)	47.88
School fund (treasurers various school boards)	120.32
	598.60
Relief of municipalities:	
To amount loaned to various municipalities	5,482.90
Relief of school boards:	
To loan advanced to school board of Salinas, P. R.	280.00
Total amount paid on settlement warrants from insular revenues	62,662.85
Transfers:	
To amount transferred from miscellaneous expenditures sub- ject to the approval of the governor, fiscal year 1906-7, "Insular revenues" to "Medical board fund" trust fund	185.30
Total paid from insular revenues (including transfer)	311,291.51
TRUST FUNDS.	
<i>Amounts advanced to disbursing officers on account of trust fund appro- priations.</i>	
Department of the interior:	
Construction and repair of country roads in Porto Rico	\$4,000.00
Department of education:	
School extension in Porto Rico	1,600.00
Office of the treasurer:	
Salaries, treasury agents	200.00
University of Porto Rico:	
University fund	2,000.00
Total advanced from trust funds	7,800.00
<i>Claims audited and paid on settlement warrants payable from trust funds.</i>	
To individual claimants	\$670.43
To treasurers of various school boards on account of school tax	4,713.59
To treasurers of certain municipalities on account of bond redemption taxes	7,047.18

To certain payees on account of redemption certificates of indebtedness-----	\$2,795.00
Total paid on settlement warrants from trust funds-----	\$15,226.20
Total paid from trust funds-----	\$23,026.20
Total expenditures for month of December, 1906-----	334,317.71
Total receipts to be accounted for (p. 20)-----	\$1,472,923.46
Total expenditures in December, 1906-----	334,317.71
Balance on hand at close of business December 31, 1906-----	1,138,605.75
Agreeing with the general ledgers of the auditor and treasurer as follows:	
To credit of insular revenues-----	812,511.91
To credit of trust funds-----	326,093.84
Total-----	1,138,605.75

COMPARATIVE STATEMENT.

Balance on hand at close of business December 31, 1906-----	\$1,138,605.75
Less balance of trust funds December 31, 1906-----	326,093.84
Available balance of insular revenues December 31, 1906-----	812,511.91
Balance on hand at close of business November 30, 1906-----	1,073,830.26
Less balance of trust funds November 30, 1906-----	324,120.88
Available balance of insular revenues November 30, 1906-----	749,709.38
Increase in available balance of insular revenues in Decem- ber, 1906-----	62,802.53

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF DECEMBER, 1906.

Accounts of the treasurer of Porto Rico and the depositaries for insular revenues.

[W. F. Willoughby, treasurer of Porto Rico—Account of receipts and expenditures for November, 1906.]

Dr.

To balance October 31, 1906, as per certificate No. 286-----	\$1,236,065.45
Receipts during November, 1906:	
To customs receipts-----	\$105,000.00
To internal-revenue receipts-----	203,998.52
To miscellaneous receipts-----	19,910.98
To repayments-----	5,821.85
	\$384,731.35
To trust funds-----	14,996.44
	349,727.79
	1,585,793.24

Cr.

Expenditures during November, 1906:

By warrants paid and discharged—

From insular revenues:

Accountable warrants-----	\$244,332.71
Settlement warrants -----	83,230.40
	\$327,563.11

From trust funds:

Accountable warrants-----	5,200.00
Settlement warrants -----	17,798.83
	22,998.83
	\$350,561.94

24 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

By balance due to the people of Porto Rico:

On deposit with First National Bank, San Juan	\$200, 000. 00
On deposit with American Colonial Bank, San Juan	935, 231. 30
On deposit with Banco Territorial y Agricola, San Juan	50, 000. 00
On deposit with Banco de Puerto Rico, San Juan	50, 000. 00
	<u>\$1, 235, 231. 30</u>
	<u>1, 585, 793. 24</u>

Balance due the people of Porto Rico November 30, 1906, as shown by the audit of the treasurer's account-----
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account-----

Balance November 30, 1906, as shown by the general ledgers of receipts and expenditures, and as stated in auditor's report of December 9, 1906-----

1, 073, 830. 26

AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for November, 1906.]

Dr.

To balance October 31, 1906, as per certificate No. 282-----	\$809, 684. 48
To amount of insular revenues and trust funds received in November, 1906-----	292, 031. 63
To amount of deposits during November, 1906, as per treasurer's receipts issued therefor, but not taken up in bank's statement-----	56, 672. 06
To interest on average daily balances for the month of November, 1906, at the rate of 2 per cent per annum-----	1, 190. 07
	<u>1, 159, 578. 24</u>

Cr.

By amount of drafts of the treasurer of Porto Rico paid in November, 1906-----	361, 014. 18
By balance due the treasurer of Porto Rico-----	798, 564. 06
	<u>1, 159, 578. 24</u>

Balance due the treasurer of Porto Rico by-----

First National Bank-----	200, 000. 00
Banco Territorial y Agricola-----	50, 000. 00
Banco de Puerto Rico-----	50, 000. 00
American Colonial Bank-----	798, 564. 06

Total----- 1, 098, 564. 06

From which deduct:

1. Amount of deposits received by the American Colonial Bank during November, 1906, not charged in treasurer's books, and for which treasurer's receipts were not issued in said month-----	\$1, 806. 90
2. Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in November account-----	22, 926. 90

24, 733. 80

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer and auditor's report for December, 1906-----

1, 073, 830. 26

AUDITED INSULAR REVENUES.

Internal-revenue receipts—Collectors of internal revenue—Insular and municipal taxes.

[R. T. Ponte, first district, San Juan—Account for November, 1906.]

To balance, certificate No. 317—	\$1.98	By deposits	\$56,359.21
To collections	56,337.51		
To balance	19.72		
	56,359.21		56,359.21

[Enrique Ramos Tulier, second district, Caguas—Account for November, 1906.]

To balance, certificate No. 318—	\$1.20	By deposits	\$5,973.70
To collections	5,972.70	Balance	.20
	5,973.90		5,973.90

[Angel Mattei, third district, Arecibo—Account for November, 1906.]

To balance, certificate No. 319—	\$10.36	By deposits	\$42,893.98
To collections	42,883.84	Balance	.22
	42,894.20		42,894.20

[E. Font y Guillot, fifth district, Mayaguez—Account for November, 1906.]

To collections	\$32,040.83	By deposits	\$32,040.58
		Balance	.25
	32,040.83		32,040.83

[Bartolomé Esteva, sixth district, Ponce—Account for November, 1906.]

To balance, certificate No. 321—	\$0.44	By deposits	\$51,366.60
To collections	51,366.56	Balance	.40
	51,367.00		51,367.00

[Vicente Belgodere, seventh district, Guayama—Account for November, 1906.]

To collections	\$7,352.75	By deposits	\$7,352.75
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[Lisandro Ramfrez, eighth district, Humacao—Account for November, 1906.]

To collections	\$6,697.64	By balance, certificate No. 323—	\$0.10
To balance	.10	Deposits	6,697.64
	6,697.74		6,697.74

[José A. Vera, ninth district, Vieques—Account for November, 1906.]

To collections	\$536.31	By deposits	\$536.31
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[Arthur C. Hansard, late acting collector, Humacao—Account from June 14 to June 30, 1906.]

To collections	\$6,035.34	By deposits	\$6,035.34
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[Account from July 1 to July 20, 1906.]

To collections	\$6,631.63	By deposits	\$6,631.63
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Total collections pertaining to insular and municipal taxes, \$215,855.11.

Insular and municipal taxes on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for November, 1906.]

To collections	\$774.69	By deposits	\$774.69
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Total audited collections, insular and municipal taxes on corporation property, \$774.69.

Miscellaneous receipts—Collectors of internal revenue.

[R. T. Ponte, first district, San Juan—Account for November, 1906.]

To collections	\$59.70	By deposits	\$59.70
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[Enrique Ramos Tulier, second district, Caguas—Account for November, 1906.]

To collections	\$6.60	By deposits	\$6.60
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[Angel Mattei, third district, Arecibo—Account for November, 1906.]

To collections	\$4.59	By deposits	\$4.59
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26 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[E. Font y Guillot, fifth district, Mayaguez—Account for November, 1906.]

To collections----- \$0.68 | By deposits----- \$0.68

[Bartolomé Esteva, sixth district, Ponce—Account for November, 1906.]

To collections----- \$30.29 | By deposits----- \$30.29

Total audited collections pertaining to miscellaneous receipts of internal revenue, \$101.86.

Miscellaneous receipts from sundry sources.

[George F. Miller, financial and receiving clerk, office of the treasurer—Account for month of November, 1906.]

To collections----- \$7,515.75 | By deposits----- \$7,515.75

[A. Garcia De Quevedo, captain of the port of San Juan—Account for month of November, 1906.]

To collections----- \$1,686.17 | By deposits----- \$1,686.17

[P. Edelmiro Martinez, captain of the port of Ponce—Account for month of November, 1906.]

To collections----- \$332.32 | By deposits----- \$332.32

[Ramon Brandes, captain of the port of Mayaguez—Account for month of November, 1906.]

To collections----- \$355.42 | By deposits----- \$355.42

[Registrar of property, Ponce—Account for months of October and November, 1906.]

To collections----- \$1.00 | By deposits----- \$1.00

Repayments to appropriations.

[A. C. Haeselbarth, supervisor of charities—Account for month of November, 1906.]

To collections----- \$821.00 | By deposits----- \$821.00

[The commissioner of the interior—Account for month of November, 1906.]

To collections----- \$170.00 | By deposits----- \$170.00

[The secretary of Porto Rico, as rendered by S. M. Hyde—Account for month of November, 1906.]

To collections----- \$262.22 | By deposits----- \$262.22

Total miscellaneous receipts from sundry sources, \$11,143.88.

Fees and fines collected by secretaries and marshals of insular courts.

[José E. Figueras, secretary district court, San Juan—Account for month of November, 1906.]

To collections----- \$2,579.64 | By deposits----- \$2,579.64

[Manuel De J. Boneta, secretary district court, Arecibo—Account for month of November, 1906.]

To collections----- \$650.17 | By deposits----- \$641.82
Balance----- 8.35
650.17
650.17

[José Basora y Mestre, secretary district court, Aguadilla—Account for month of November, 1906.]

To balance----- \$0.50 | By deposits----- \$226.45
To collections----- 226.50 | By difference allowed on ex-
planation, letter November
21, 1906----- .50
Balance----- .05
227.00
227.00

[Francisco Llavat, secretary district court, Mayaguez—Account for month of November, 1906.]

To collections----- \$420.58 | By deposits----- \$415.58
Balance----- 5.00
420.58
420.58

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 27

[Francisco Barnés Plaja, secretary district court, Ponce—Account for month of November, 1906.]

To balance -----	\$0.70	By deposits -----	\$1,081.75
To collections -----	1,083.20	Balance -----	2.15
	1,083.90		1,083.90

[Francisco Morales, secretary district court, Guayama—Account for month of November, 1906.]

To balance -----	\$20.07	By deposits -----	\$656.35
To collections -----	651.35	Balance -----	15.07
	671.42		671.42

[Enrique Rincon, secretary district court, Humacao—Account for month of November, 1906.]

To balance -----	\$174.50	By deposits -----	\$622.90
To collections -----	622.90	Balance -----	174.50
	797.40		797.40

[A. F. Castro, secretary of the supreme court, San Juan—Account for quarter, July 1 to September 30, 1906.]

To collections -----	\$35.00	By deposits -----	\$35.00
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[José Labrador Viñals, marshal district court, San Juan—Account for month of November, 1906.]

To collections -----	\$84.45	By deposits -----	\$84.45
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[Oscar Bithorn, marshal district court, Arecibo—Account for month of November, 1906.]

To collections -----	\$121.50	By deposits -----	\$121.50
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[Agustín Guevara, marshal district court, Aguadilla—Account for month of November, 1906.]

To collections -----	\$21.70	By deposits -----	\$21.70
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[Enrique Rossy, marshal district court, Mayaguez—Account for month of November, 1906.]

To collections -----	\$127.95	By deposits -----	\$121.85
		Balance -----	6.10
	127.95		127.95

[Antonio Arias, marshal district court, Ponce—Account for month of November, 1906.]

To collections -----	\$118.79	By deposits -----	\$118.59
		Balance -----	.20
	118.79		118.79

[José Juan Vidal, marshal district court, Guayama—Account for month of November, 1906.]

To collections -----	\$51.49	By deposits -----	\$51.49
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[Augusto Ortiz, marshal district court, Humacao—Account for month of November, 1906.]

To collections -----	\$54.97	By deposits -----	\$54.97
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[José E. Ramirez y Gonzalez, late marshal district court, Humacao—Account supplemental to March 31, 1906.]

To balance, certificate No. 1266—	\$19.15	By deposits -----	\$33.40
To difference found in the examination of the accounts of José Ramirez, late marshal of the district court of Humacao, as per report of the examiner to the acting auditor of Porto Rico, under date October 7, 1906, and correspondence filed -----		Balance -----	544.01
	558.26		
	577.41		577.41

[H. H. Scoville, clerk United States district court for Porto Rico—Account for quarter ending September 30, 1906.]

To collections -----	\$1,259.30	By deposits -----	\$1,231.30
		Balance -----	28.00
	1,259.30		1,259.30

28 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[José E. Ramirez, late marshal of district court of Humacao, P. R.—Special account for period January 1, 1905, to April 6, 1906.]

To amounts assured by José E. Ramirez y Gonzalez, late marshal of the district court of Humacao, P. R., for the period from January 1, 1905, to April 6, 1906, under bond dated December 30, 1904, as per certified accounts of auditor of Porto Rico and statements of collections signed by José E. Ramirez y Gonzalez, as set forth in the abstract filed herewith-----	\$2,478.79	By amounts accounted for and deposited by José E. Ramirez y Gonzalez, late marshal district court of Humacao, P. R., for the period from January 1, 1905, to April 6, 1906, under bond dated December 30, 1904, as per certified accounts of the auditor of Porto Rico, as set forth in the abstract filed herewith-----	\$1,934.78
		Balance -----	544.01
	2,478.79		2,478.79

Total amount fees and fines collected, \$8,098.74.

Total miscellaneous receipts from sundry sources-----		\$11,143.88
Total fees and fines collected-----		8,098.74
Total audited collections, miscellaneous receipts-----		19,242.62

AUDITED TRUST FUNDS.

Municipal tax on school property.

[R. T. Ponte, first district, San Juan—Account for November, 1906.]

To balance, certificate No. 330	\$0.18	By deposits-----	\$638.42
To collections-----	636.21		
To balance -----	2.03		
	638.42		638.42

[Enrique Ramos Tulier, second district, Caguas—Account for November, 1906.]			
To balance, certificate No. 331	\$0.20	By deposits-----	\$235.74
To collections-----	235.74	Balance -----	.20
	235.94		235.94

[Angel Mattei, third district, Arecibo—Account for November, 1906.]			
To balance, certificate No. 332	\$0.37	By deposits-----	\$1,422.43
To collections-----	1,422.06		
	1,422.43		1,422.43

[Elisio Font y Guillot, fifth district, Mayaguez—Account for November, 1906.]			
To collections-----	\$1,345.56	By deposits-----	\$1,345.56

[Bartolomé Estava, sixth district, Ponce—Account for November, 1906.]			
To balance, certificate No. 334	\$0.48	By deposits-----	500.53
To collections-----	500.41	Balance -----	.36
	500.89		500.89

[Vicente Belgodere, seventh district, Guayama—Account for November, 1906.]			
To balance, certificate No. 335	\$0.35	By deposits-----	\$72.22
To collections-----	72.22	Balance -----	.35
	72.57		72.57

[Lisandro Rámirez, eighth district, Humacao—Account for November, 1906.]			
To collections-----	\$103.67	By balance, certificate No. 336-----	\$1.00
To balance-----	1.00	By deposits-----	103.67
	104.67		104.67

[José A. Vera, ninth district, Vieques—Account for November, 1906.]			
To collections-----	\$0.42	By deposits-----	\$0.42

[Arthur C. Hansard, late acting collector, Humacao—Account from June 14 to June 30, 1906.]			
To collections-----	\$182.57	By deposits-----	\$182.57

[Account from July 1 to July 20, 1906.]			
To collections-----	\$79.07	By deposits-----	\$79.07

Total audited collections of municipal school taxes, \$4,577.93.

Municipal bond redemption taxes.

[R. T. Ponte, first district, San Juan—Account for November, 1906.]			
To balance, certificate No. 338-----	\$0.20	By deposits-----	\$1,457.04
To collections-----	1,457.04	Balance -----	.20
	1,457.24		1,457.24

[Angel Mattei, third district, Arecibo—Account for November, 1906.]

To collections	\$1,761.53	By balance, certificate No. 339	\$0.10
		By deposits	1,761.43
1,761.53			1,761.53

[Elisio Font y Guillot, fifth district, Mayaguez—Account for November, 1906.]

To balance, certificate No. 340	\$1.54	By deposits	\$2,662.38
To collections	2,662.38	Balance	1.54
2,663.92			2,663.92

[Bartolomé Esteva, sixth district, Ponce—Account for November, 1906.]

To balance, certificate No. 341	\$0.28	By deposits	1,167.47
To collections	1,167.69	Balance	.50
1,167.97			1,167.97

Total audited collections, municipal bond redemption taxes, \$7,048.64.

Municipal school tax on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of November, 1906.]

To collections	\$70.45	By deposits	\$70.45
Total audited collections of municipal school tax on corporation property, \$70.45.			

Sundry trust-fund receipts.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of November, 1906—Salaries, treasury agents.]

To collections	\$200.00	By deposits	\$200.00
Total audited collections, sundry trust-fund receipts, \$200.			

RECAPITULATION.

Insular and municipal taxes	\$215,855.11
Insular and municipal taxes on corporation property	774.69
Miscellaneous receipts of internal revenue	101.86
	\$216,731.66
Miscellaneous receipts from sundry sources	19,242.62
Trust funds:	
Municipal school taxes	4,577.93
Municipal-bond redemption taxes	7,048.64
Municipal school tax on corporation property	70.45
Sundry trust-fund receipts	200.00
	11,897.02
Total	247,871.30

*Account of internal-revenue stamps, month of December, 1906.***NEW SERIES—SECOND ISSUE.**

Denomination.	On hand December 1, 1906.		Issued during December, 1906.		Balance on hand December 31, 1906.	
	Number.	Value.	Number.	Value.	Number.	Value.
\$50.	922,466	\$46,123,300.00	2,809	\$140,450.00	919,657	\$45,982,850.00
\$10.	886,171	8,861,710.00	2,159	21,590.00	884,012	8,840,120.00
\$5.	943,833	4,719,315.00	1,204	6,020.00	942,659	4,713,295.00
\$3.	907,065	2,721,195.00	3,061	9,183.00	904,004	2,712,012.00
\$1.	458,077	458,077.00	23,118	23,118.00	434,959	434,959.00
50-cent.	636,003	318,001.50	8,300	4,150.00	627,703	313,851.50
25-cent.	868,282	217,070.50	1,050	262.50	857,232	216,808.00
10-cent.	542,534	54,253.40	1,500	150.00	541,034	54,103.40
5-cent.	859,250	42,962.50	1,020	51.00	858,230	42,911.50
1-cent.	761,137	7,611.37	3,245	32.45	757,892	7,578.92
Total	7,784,848	63,523,496.27	47,466	205,006.95	7,737,382	63,318,489.32

NEW SERIES—THIRD ISSUE.

20-cent.	35,608	\$7,121.60	976	\$195.20	34,632	\$6,926.40
10-cent.	131,356	13,185.60	3,128	312.80	128,728	12,872.80
5-cent.	354,830	17,741.50	133,400	6,670.00	221,430	11,071.50
4-cent.	218,400	8,736.00	59,400	2,376.00	159,000	6,360.00
2-cent.	499,790	9,995.80	106,200	2,124.00	393,590	7,871.80
1-cent.	61,632	616.32	1,700	17.00	59,932	599.32
1/2 cent.	50,392	839.86			50,392	839.86
Total	1,352,508	58,236.68	304,804	11,695.00	1,047,704	46,541.68

Audited disbursements from insular revenues.

LEGISLATIVE.

[Thomas L. Jett, disbursing officer of Porto Rico, legislative assembly—Account for month of November, 1906.]

To balance, certificate No. 48-	\$3, 900. 00	By disbursements:
To warrant No. 213-----	3, 000. 00	Salaries, executive council \$1, 961. 10
To warrant No. 230-----	15, 000. 00	Contingent expenses ----- 23. 32
To warrant No. 243-----	2, 810. 40	----- \$1, 984. 42
To warrant No. 252-----	3, 000. 00	Salaries house of delegates 605. 41
To warrant No. 253-----	455. 00	Contingent expenses ----- 65. 00
		Anæmia commission 670. 41
		Expenses of election in 3, 377. 54
		Porto Rico 5, 688. 56
		Expenses of commission, late board of prison control 150. 00
		Porto Rico code commission 127. 00
		----- 11, 997. 93
		Balance ----- 16, 167. 47
	28, 165. 40	----- 28, 165. 40

EXECUTIVE.

[Thomas L. Jett, disbursing officer of Porto Rico, executive departments—Account for month of November, 1906.]

To balance, certificate No. 59-	\$18, 782. 38	By disbursements:
To warrant No. 222-----	200. 00	Salaries, governor's office \$991. 67
To warrant No. 223-----	1, 700. 00	Contingent expenses ----- 24. 00
To warrant No. 232-----	225. 00	----- \$1, 015. 67
To warrant No. 237-----	2, 000. 00	Salaries, secretary's office 2, 188. 34
To warrant No. 229-----	3, 355. 00	Contingent expenses ----- 51. 03
To warrant No. 239-----	991. 67	----- 2, 239. 37
To warrant No. 241-----	48, 930. 00	Salaries, bureau printing and supplies 250. 00
		Contingent expenses ----- 2, 645. 10
		----- 2, 895. 10
		Salaries, treasurer's office 7, 727. 88
		Contingent expenses ----- 2, 375. 49
		----- 10, 103. 37
		Salaries, collector internal revenue ----- 4, 657. 34
		Salaries, auditor's office 2, 524. 72
		Contingent expenses ----- 63. 03
		----- 2, 587. 75
		Salaries, government island of Culebra 95. 00
		Contingent expenses ----- 4. 25
		----- 99. 25
		Salaries, insular library ----- 115. 00
		Salaries insular police 33, 258. 83
		Contingent expenses ----- 3, 008. 83
		Suspension allowed ----- 346. 75
		----- 36, 614. 31
		Balance ----- 60, 327. 16
		15, 856. 89
	76, 184. 05	----- 76, 184. 05

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 31

[Thomas L. Jett, disbursing officer of Porto Rico, attorney-general's office—Account for month of November, 1906.]

To balance, certificate No. 50	\$2, 547. 07	By disbursements:
To warrant No. 215	186. 66	Salaries \$1, 739. 33
To warrant No. 245	1, 911. 66	Contingent expenses 120. 78
		\$1, 860. 11
		Decisions of supreme court of Porto Rico and United States district court 193. 33
		2, 053. 44
		Treasurer's receipt No. 22116 80. 00
		2, 133. 44
		Balance 2, 511. 95
	4, 645. 39	4, 645. 39

[Thomas L. Jett, disbursing officer of Porto Rico, department of the interior—Account for month of November, 1906.]

To balance, certificate No. 58	\$28, 826. 49	By disbursements:
To warrant No. 224	23, 487. 00	Salaries, office of commis- sioner \$3, 197. 48
To warrant No. 235	1, 709. 77	Contingent ex- penses, office of commis- sioner 759. 67
To warrant No. 236	1, 000. 00	
To warrant No. 244	6, 550. 81	
To warrant No. 251	5, 200. 00	
		\$3, 957. 15
		Salaries, bu- reau insular telegraph 3, 506. 67
		Contingent ex- penses, bu- reau insular telegraph 411. 75
		Completion of roads, and maintenance and repair of roads, etc. 23, 671. 84
		Location, classification, and survey of public roads and lands 374. 98
		Maintenance and repairs of public buildings 2, 517. 88
		Expenses of executive mansion 728. 94
		Installing district court in infantry barracks at Mayaguez 46. 29
		Extension of insular telegraph system 809. 06
		Construction of jail at Arecibo 2, 954. 11
		Purchase of building for district court of Arecibo and repair to same 12. 50
		Complete the construction of various insular roads 6, 049. 70
		Construction of canal at Boca Vieja 58. 35
		Repairs to military barracks, Mayaguez, for jail purposes 528. 36
		Construction of Catano-Pueblo Viejo road 169. 00
		Repairs to government pier at Ponce 1, 136. 29
		Balance 46, 932. 87
	66, 774. 07	19, 841. 20
		66, 774. 07

[Thomas L. Jett, disbursing officer of Porto Rico, public instruction—Account for month of November, 1906.]

To balance, certificate No. 57—	\$9,885.79	By disbursements:
To warrant No. 227-----	3,900.00	Salaries, office
To warrant No. 233-----	52,421.43	of commis- sioner ----- \$1,739.17
To warrant No. 246-----	4,111.02	Contingent ex- penses ----- 339.82
To warrant No. 250-----	4,000.00	Text-books and school sup- plies ----- \$2,078.99
		Salaries ----- 3,505.37
		Salaries, com- mon schools 49,497.21
		Contingent ex- penses ----- 204.69
		49,701.90
		Salaries, su- perintend- ents ----- 1,949.97
		Contingent ex- penses ----- 848.30
		2,798.27
		Salaries, high and graded schools ----- 4,588.27
		Contingent ex- penses ----- 109.82
		4,698.09
		Library and museum, de- partment of education ----- 1.25
		Instruction and training of young men and women in United States ----- 866.81
		Technical education, Porto Rican students in United States ----- 458.45
		Education of young men and women in insular normal school ----- 669.04
		64,778.17
Balance -----		9,540.07
		74,318.24
74,318.24		

[Thomas L. Jett, disbursing officer of Porto Rico, department of health, charities, and correction—Account for month of November, 1906.]

To balance, certificate No. 47 —	\$7,393.99	By disbursements:
To warrant No. 216-----	203.00	Salaries, di- rector's of- fice ----- \$2,589.99
To warrant No. 221-----	5,077.00	Contingent ex- penses ----- 415.28
To warrant No. 248-----	6,105.33	3,005.27
		Salaries, leper colony ----- 266.00
		Contingent ex- penses ----- 405.21
		671.21
		Contingent expenses; blind asylum ----- 715.49
		Salaries, in- sane asylum ----- 1,124.99
		Contingent ex- penses ----- 1,698.58
		2,823.57
		Salaries, girls' charity school ----- 658.76
		Contingent ex- penses ----- 723.31
		1,382.07
		Salaries, boys' charity school ----- 1,011.34
		Contingent ex- penses ----- 1,719.73
		2,731.07
		11,328.68
Balance -----		7,450.64
18,779.32		18,779.32

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 33

[Thomas L. Jett, disbursing officer of Porto Rico, insular prisons—Account for month of November, 1906.]

To balance, certificate No. 51--	\$7, 577. 98	By disbursements:	
To warrant No. 220-----	7, 327. 00	Salaries, pen- itentiary -----	\$1, 342. 00
To warrant No. 226-----	15. 00	Contingent ex- penses -----	2, 825. 28
To warrant No. 249-----	4, 311. 66		\$4, 167. 28
		Salaries, San Juan jail-----	673. 33
		Contingent ex- penses -----	1, 053. 17
			1, 726. 50
		Salaries, Ponce jail -----	505. 00
		Contingent ex- penses -----	886. 56
			1, 391. 56
		Salaries, Maya- guez jail-----	495. 00
		Contingent ex- penses -----	432. 36
			927. 36
		Salaries, Huma- cao jail -----	425. 00
		Contingent ex- penses -----	698. 10
			1, 123. 10
		Salaries, Are cibo jail -----	425. 00
		Contingent ex- penses -----	598. 94
			1, 023. 94
		Salaries, Guan- yama jail -----	245. 00
		Contingent ex- penses -----	579. 94
			824. 94
		Salaries, Aguadilla jail -----	245. 00
		Contingent ex- penses -----	301. 47
			546. 47
		Balance -----	11, 731. 15
			7, 500. 49
			19, 231. 64

[Thomas L. Jett, disbursing officer of Porto Rico, insular courts—Account for month of November, 1906.]

To balance, certificate No. 56- \$13, 617.53
To warrant No. 217----- 1, 500.00
To warrant No. 231----- 5, 798.33
To warrant No. 247----- 21, 011.65

Rico, insular courts—Account for month of 1906.]	
By disbursements:	
Salaries, supreme court of Porto Rico-----	\$3,324.98
Suspension allowed-----	30.00
Salaries, district court San Juan-----	1,783.33
Salaries, district court Ponce-----	1,293.33
Salaries, district court Mayaguez-----	1,293.33
Salaries, district court Arecibo-----	1,170.00
Salaries, district court Humacao-----	1,170.00
Salaries, district court Guayama-----	1,130.00
Salaries, district court Aguadilla-----	1,130.00
Salaries, municipal courts-----	5,545.74
Fees of witnesses insular courts-----	2,249.08
Fees of jurors and inci- dental expenses of jury procedure-----	1,738.06
Miscellaneous items insu- lar courts-----	1,527.52
Suspension allowed-----	30.00
Contingent expenses insu- lar courts-----	760.01
Salaries registrars of property-----	2,973.34
Contingent expenses-----	488.16
Balance -----	27,636.88 14,290.63
	41,927.51

34 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[H. S. Hubbard, marshal United States district court, United States district court—Account for month of November, 1906.]

To balance, certificate No. 55—	\$789.35	By disbursements:
To warrant No. 240-----	3,373.32	Salaries ----- \$2,451.10
		Contingent expenses ----- 183.29
		Fees and mileage of witnesses ----- 25.50
		Balance ----- 2,659.89
	4,162.67	1,502.78
		4,162.67

[Scott Truxton, special disbursing officer, Porto Rico, commercial agency in the United States—Account for month of November, 1906.]

To balance, certificate No. 43—	\$325.43	By disbursements:
To warrant No. 234-----	465.00	Salaries ----- \$358.33
		Contingent expenses ----- 92.67
		Suspension allowed ----- 1.30
		Balance ----- 452.30
	790.43	338.13
		790.43

Total audited disbursements from insular revenues, \$239,898.47.

Payment on settlement—Miscellaneous claims paid from insular revenues.

The audited miscellaneous claims from insular revenues are identical with the settlement warrants issued for the payment thereof, as stated on page 22, amounting to \$62,662.85.

Audited trust-fund disbursements.

[Thomas L. Jett, disbursing officer of Porto Rico, construction and repair of country roads in Porto Rico—Account for month of November, 1906.]

To balance, certificate No. 52—	\$1,421.17	By disbursements:
To warrant No. 224-----	1,500.00	Catano-Rio Piedras road----- \$21.75
		Road construction in Vieques----- 1,424.88
		Voluntary payments for construction of Cialitas River bridge----- 7.00
	2,921.17	1,453.63
		1,467.54
		2,921.17

[Thomas L. Jett, disbursing officer of Porto Rico, school extension in Porto Rico—Account for month of November, 1906.]

To balance, certificate No. 53—	\$1,702.56	By disbursements:
To warrant No. 214-----	1,000.00	Salaries ----- \$518.33
To warrant No. 228-----	500.00	Contingent expenses ----- 34.72
To warrant No. 238-----	1,000.00	Erection of buildings ----- 1,811.86
	4,202.56	2,364.91
		1,837.65
		4,202.56

[Thomas L. Jett, disbursing officer of Porto Rico, salaries, Treasury agents—Account for month of November 1906.]

To balance certificate No. 54-----	\$1,702.56	By disbursements on account of salaries, Treasury agents-----
To warrant No. 242-----	\$200.00	\$200.00
	200.00	

Total audited disbursements from trust funds, \$4,018.54.

Payments on settlements—Miscellaneous claims paid from trust funds.

The total audited miscellaneous claims paid from trust funds are identical with the settlement warrants issued for the payment thereof, as stated on page 23, amounting to \$15,226.20.

RECAPITULATION.

Audited disbursements:	
Paid from insular revenues-----	\$239,898.47
Paid from trust funds-----	4,018.54
	\$243,917.01

Audited claims:	
Paid from insular revenues-----	\$62,662.85
Paid from trust funds-----	15,226.20
	<hr/>
	\$77,889.05
	<hr/>
	321,806.06

Respectfully submitted.

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.
(Through the governor of Porto Rico.)

REPORT FOR JANUARY, 1907.

GOVERNMENT HOUSE,
San Juan, P. R., March 5, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of January, 1907.

Respectfully,

BEEKMAN WINTHROP,
Governor.

The SECRETARY OF THE TREASURY,
Washington, D. C.

AUDITOR OF PORTO RICO,
San Juan, March 4, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of January, 1907.

Very respectfully,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.
(Through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., February 10, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of January, 1907.

RECEIPTS.

Balance on hand at close of business December 31, 1906:

Available balance of insular revenues-----	\$812,511.91
Balance of trust funds-----	326,093.84
Total balance January 1, 1907-----	<hr/> 1,138,605.75

INSULAR REVENUES DEPOSITED.

I. Customs receipts:	
Deposits by collector of customs for Porto Rico-----	120,000.00
II. Internal-revenue receipts:	
(a) Deposits of internal revenue proper by collectors of internal revenue-----	\$294,396.20
(b) Deposits by treasurer of Porto Rico for taxes collected on corporation property-----	32,185.32
Total deposits of internal revenues-----	<hr/> 326,581.52

36 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

III. Miscellaneous receipts:

(a) Deposits of miscellaneous receipts proper by collectors of internal revenue-----	\$69.39
(b) Deposits of miscellaneous receipts by various officers from all other sources, including interest on daily balances by depositaries for insular revenues-----	26,242.09
Total deposits of miscellaneous receipts-----	\$26,311.48
Total deposits to credit of insular revenues-----	472,893.00

IV. Repayments:

By various officers-----	19,791.37
Total deposits to credit of insular revenues (including repayments)-----	492,684.37

TRUST FUNDS DEPOSITED.

School tax:

Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue-----	\$8,004.51
---	------------

Bond redemption tax:

Deposits of bond-redemption taxes by treasurer of Porto Rico and collectors of internal revenue, viz:	
San Juan-----	\$9,489.27
Arecibo -----	1,369.77
Mayaguez -----	3,702.96
Ponce -----	2,234.50

Total bond-redemption taxes-----	16,796.50
Redemption certificates of indebtedness:	

Deposited by the treasurer of Porto Rico in the name and to the credit of certain municipalities on account of redemption certificates of indebtedness-----	871.61
---	--------

Sundry trust-fund deposits:

Deposited by treasurer of Porto Rico, account teachers' pension fund-----	\$125.56
Deposited by treasurer of Porto Rico, account salaries, treasury agents-----	200.00
Deposited by R. M. Hernández, president board of pharmaceutical examiners, account fees for examinations-----	525.00

Total sundry trust-fund deposits-----	850.56
Total deposits to credit of trust funds-----	26,523.18

Repayments to trust funds:

Deposited by the treasurer of Porto Rico, account school extension in Porto Rico-----	1,247.60
---	----------

Total deposits to credit of trust funds (including repayments)-----	27,770.78
---	-----------

Total deposits for the month of January, 1907-----	520,455.15
Balance on hand January 1, 1907-----	1,138,605.75

Total receipts to be accounted for-----	1,659,060.90
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EXPENDITURES FROM INSULAR REVENUES.

Amounts advanced to disbursing officers on account of appropriations payable from insular revenues.

Legislative:

Executive council, salaries and expenses-----	\$2, 589. 65
House of delegates, salaries and expenses-----	4, 533. 70

Total advanced for legislative expenditures-----	\$7, 123. 35
--	--------------

Executive:

Office of the governor, salaries and expenses-----	\$1, 241. 65
Office of the secretary, salaries and expenses, viz:	
Secretary's office proper-----	\$2, 248. 28
Bureau of printing and supplies-----	2, 750. 00

4, 998. 28

Office of the attorney-general, salaries and expenses-----	1, 680. 55
Office of the treasurer, salaries and expenses-----	10, 150. 00
Office of the auditor, salaries-----	2, 118. 05

Department of the interior, salaries and expenses, viz:	
Office of the commissioner-----	\$3, 248. 02
Bureau of insular telegraph-----	4, 500. 00

35, 000. 00

Completion of roads under construction and maintenance and repair of roads and bridges-----	2, 400. 00
---	------------

Maintenance and repair of public buildings-----	1, 000. 00
---	------------

Location, survey and classification of public roads and lands-----	800. 00
--	---------

Expenses executive mansion-----	1, 500. 00
---------------------------------	------------

Extension of insular telegraph-----	1, 000. 00
-------------------------------------	------------

Repairs to military barracks at Mayaguez for jail purposes-----	2, 500. 00
---	------------

Repairing the passenger and freight piers at Mayaguez-----	800. 00
--	---------

Repair of buildings and construction of a cemetery on Cabras Island-----	52, 748. 02
--	-------------

Department of education, salaries and expenses-----	67, 615. 00
---	-------------

Department of health, charities and correction-----	30, 432. 16
---	-------------

Insular police, salaries and expenses-----	35, 375. 00
--	-------------

Registrars of property, salaries and expenses-----	3, 178. 33
--	------------

Collectors and deputy collectors of internal revenue, salaries-----	5, 000. 00
---	------------

Government of the island of Culebra, salaries-----	95. 00
--	--------

Insular library and museum of Porto Rico, salaries-----	115. 00
---	---------

Collection of historical data of Porto Rico-----	100. 00
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Porto Rico code commission-----	455. 00
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Defray expenses of commission to liquidate and settle the claims of late boards of prison control and teachers' pension fund-----	100. 00
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Porto Rico anemia commission-----	2, 000. 00
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Maintenance of a commercial agency in the United States-----	500. 00
--	---------

Total advanced for executive expenditures-----	217, 902. 04
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Judicial:

United States district court, salaries and expenses-----	\$3, 039. 97
--	--------------

Insular courts, salaries and expenses-----	21, 058. 32
--	-------------

Publication of the decisions of the supreme court of Porto Rico and of the United States district court-----	101. 56
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Total advanced for judicial expenditures-----	24, 199. 85
---	-------------

Total advanced from insular revenues-----	249, 225. 24
---	--------------

38 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

Claims audited and paid on settlement warrants from appropriations payable from insular revenues.

To individual claimants-----	\$4, 874. 88
Municipal property tax:	
General fund (to treasurers of the various municipalities) -----	\$31, 075. 53
Road fund (to treasurers of the various municipalities) -----	4, 531. 74
School fund (to treasurers of the various school boards) -----	7, 610. 06
	----- 43, 217. 33
Municipal tax on corporation property:	
General fund (to treasurers of the various municipalities) -----	1, 084. 60
Road fund (to treasurers of the various municipalities) -----	120. 79
School fund (to treasurers of the various school boards) -----	304. 54
	----- 1, 509. 93
Relief of municipalities:	
To amount loaned to various municipalities-----	16, 870. 44
Total amount paid on settlement warrants from insular revenues -----	-----
	\$66, 472. 58
Total paid from insular revenues-----	----- 315, 697. 82

TRUST FUNDS.

Amounts advanced to disbursing officers on account of trust-fund appropriations.

Department of the interior:	
Construction and repair of country roads in Porto Rico -----	\$1, 000. 00
Department of education:	
School extension in Porto Rico-----	5, 500. 00
Treasurer's office:	
Salaries, treasury agents-----	200. 00
	----- 6, 700. 00

Claims audited and paid on settlement warrants payable from trust funds.

To individual claimants-----	\$11, 628. 05
To treasurers of various school boards, account of school tax-----	3, 448. 58
To treasurers of certain municipalities, account of bond-redemption taxes-----	7, 252. 72

Total paid on settlement warrants from trust funds-----	22, 329. 35

Total paid from trust funds-----	----- \$29, 029. 35

Total expenditures for month of January, 1907-----	----- 344, 727. 17

Total receipts to be accounted for (page 36) ----- \$1, 659, 060. 90
 Total expenditures in January, 1907----- 344, 727. 17

Balance on hand at close of business January 31, 1907-----	1, 314, 333. 73
Agreeing with the general ledgers of the auditor and treasurer, as follows:	
To credit of insular revenues-----	\$989, 498. 46
To credit of trust funds-----	324, 835. 27

Total-----	1, 314, 333. 73

COMPARATIVE STATEMENT.

Balance on hand at close of business January 31, 1907	\$1,314,333.73
Less balance of trust funds January 31, 1907	324,835.27
Available balance of insular revenues January 31, 1907	\$989,498.46
Balance on hand at close of business December 31, 1906	\$1,138,605.75
Less balance of trust funds December 31, 1906	326,093.84
Available balance of insular revenues December 31, 1906	812,511.91
Increase in available balance of insular revenues in January, 1907	176,986.55

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF JANUARY, 1907.

Accounts of the treasurer of Porto Rico and the depositaries for insular revenues.

[W. F. Willoughby, treasurer of Porto Rico—Account of receipts and expenditures for December, 1906.]

Dr.

To balance November 30, 1906, as per certificate No. 349	\$1,235,231.30
Receipts during December, 1906:	
To customs receipts	\$110,000.00
To internal-revenue receipts	237,196.25
To miscellaneous receipts	19,600.29
To repayments	7,297.50
	\$374,094.04
To trust funds	24,813.86
To amount of transfer warrants credited to trust funds	185.30
	399,093.20
	<u>1,634,324.50</u>

Cr.

Expenditures during December, 1906:

By warrants paid and discharged—

From insular revenues—

Accountable warrants	\$248,443.36
Settlement warrants	169,009.84

417,453.20

From trust funds—

Accountable warrants	7,800.00
Settlement warrants	15,056.17

22,856.17

By amount of transfer warrants paid from insular revenues—

185.30

440,494.67

By balance due to the people of Porto Rico—

On deposit with First National Bank, San Juan

200,000.00

On deposit with American Colonial Bank, San Juan

893,829.83

On deposit with Banco Territorial y Agrícola, San Juan

50,000.00

On deposit with Banco de Puerto Rico, San Juan

50,000.00

1,193,829.83

1,634,324.50

40 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

Balance due the people of Porto Rico December 31, 1906, as shown by the audit of the treasurer's account-----	\$1, 193, 829. 83
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account-----	55, 224. 08

Balance December 31, 1906, as shown by the general ledgers of receipts and expenditures, and as stated in auditor's report of January 10, 1907-----	-1, 138, 605. 75
---	------------------

AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for December, 1906.]

DR.

To balance November 30, 1906, as per certificate No. 345-----	\$798, 564. 06
To amount of insular revenues and trust funds received in December, 1906-----	321, 423. 87
To amount of deposits during December, 1906, as per treasurer's receipts issued therefor, but not taken up in bank's statement-----	76, 004. 52
To interest on average daily balances for the month of December, 1906, at the rate of 2 per cent per annum-----	1, 216. 95
	1, 197, 209. 40

CR.

By amount of drafts of the treasurer of Porto Rico paid in December, 1906-----	325, 642. 28
By balance due the treasurer of Porto Rico-----	871, 567. 12
	1, 197, 209. 40

Balance due the treasurer of Porto Rico-----	
By First National Bank-----	200, 000. 00
By Banco Territorial y Agricola-----	50, 000. 00
By Banco de Puerto Rico-----	50, 000. 00
By American Colonial Bank-----	871, 567. 12
Total-----	1, 171, 567. 12

From which deduct:

1. Amount of deposits received by the American Colonial Bank during December, 1906, not charged in treasurer's books and for which treasurer's receipts were not issued in said month-----	\$1, 544. 34
2. Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in December account-----	31, 417. 03
	32, 961. 37

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer, and auditor's report for January, 1907-----	1, 138, 605. 75
---	-----------------

AUDITED INSULAR REVENUES.

Internal-revenue receipts—Collections of internal revenue—Insular and municipal taxes.

[R. T. Ponte, first district, San Juan—Account for December, 1906.]

To collections-----	\$64, 126. 26	By balance, certificate No. 366-----	\$19. 72
		By deposits-----	64, 104. 86
		Balance-----	1. 68
	64, 126. 26		64, 126. 26

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 41

[Enrique Ramos Tulier, second district, Caguas—Account for December, 1906.]

To balance, certificate No. 367-	\$0.20	By deposits	\$6,246.46
To collections-----	6,246.46	Balance	.20
	6,246.66		6,246.66

[Angel Mattei, third district, Arecibo—Account for December, 1906.]

To balance, certificate No. 368-	\$0.22	By deposits	\$45,435.18
To collections-----	45,435.23	Balance	.27
	45,435.45		45,435.45

[Elielio Font y Guillot, fifth district, Arecibo—Account for December, 1906.]

To balance, certificate No. 369-	\$0.25	By deposits	\$30,838.78
To collections-----	30,838.88	Balance	.35
	30,839.13		30,839.13

[Bartolomé Esteva, sixth district, Ponce—Account for December, 1906.]

To balance, certificate No. 370-	\$0.40	By deposits	\$68,059.01
To collections-----	68,057.20		
Balance-----	1.41		

68,059.01

[Vicente Belgodere, Seventh District, Guayama—Account for December, 1906.]

To balance, certificate No. 371-----	\$12,261.32	By deposits	\$12,261.32
To collections-----	12,261.32		12,261.32

[Lisandro Ramirez, Eighth District, Humacao—Account for December, 1906.]

To collections-----	\$8,296.59	By balance, certificate No. 372-	\$0.10
Balance-----	.10	By deposits	8,296.59

8,296.69

[José Á. Vera, Ninth District, Vieques—Account for December, 1906.]

To balance, certificate No. 373-----	\$314.18	By deposits	\$314.18
To collections-----	314.18		314.18

Total collections pertaining to insular and municipal taxes, \$235,586.12.

Insular and municipal taxes on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906.]

To collections-----	\$1,954.05	By deposits	\$1,954.05
---------------------	------------	-------------	------------

Total audited collections, insular and municipal taxes on corporation property, \$1,954.05.

Miscellaneous receipts—Collectors of internal revenue.

[R. T. Ponte, first district, San Juan—Account for December, 1906.]

To collections-----	\$94.83	By deposits	\$94.83
---------------------	---------	-------------	---------

[Vicente Belgodere, seventh district, Guayama—Account from October 1 to December 31, 1906.]

To collections-----	\$57.89	By deposits	\$57.89
Total audited collections pertaining to miscellaneous receipts of internal revenue, \$152.72.			

Miscellaneous receipts from sundry sources.

[George F. Miller, financial and receiving clerk, office of the treasurer—Account for month of December, 1906.]

To collections-----	\$8,110.04	By deposits	\$8,110.04
---------------------	------------	-------------	------------

[A. Garcia de Quevado, captain of the port of San Juan—Account for month of December, 1906.]

To collections-----	\$2,236.64	By deposits	\$2,236.64
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42 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Ramon Brandes, captain of the port of Mayaguez—Account for the month of December, 1906.]

To collections ----- \$418.88 | By deposits ----- \$418.88

[P. Edelmiro Martinez, captain of the port of Ponce—Account for month of December, 1906.]

To collections ----- \$352.52 | By deposits ----- \$352.52

[R. M. Hernandez, supervisor of health—Account from August 1, 1906, to December 31, 1906.]

To collections ----- \$24.00 | By deposits ----- \$24.00

[Registrar of property, Ponce—Account for month of December, 1906.]

To collections ----- \$0.50 | By deposits ----- \$0.50

Repayments to appropriations.

[The secretary of Porto Rico, as rendered by S. M. Hyde—Account for month of December, 1906.]

To collections ----- \$400.46 | By deposits ----- \$400.46

[A. C. Haeselbarth, supervisor of charities—Account for month of December, 1906.]

To collections ----- \$215.00 | By deposits ----- \$216.00

Balance ----- 1.00 ----- ----- ----- 216.00 ----- 216.00

[The commissioner of the interior—Account for month of December, 1906.]

To collections ----- \$102.00 | By deposits ----- \$102.00

[M. W. Knowlton, secretary and treasurer, University of Porto Rico.]

To collections ----- \$205.84 | By deposits ----- \$205.84

[Scott Truxton, special disbursing officer, Porto Rico commercial agency in the United States—Account for month of December, 1906.]

To collections ----- \$148.12 | By deposits ----- \$148.12

Total miscellaneous receipts from sundry sources, \$12,215.

Fees and fines collected by secretaries and marshals of insular courts.

[José E. Figueras, secretary district court, San Juan—Account for month of December, 1906.]

To collections ----- \$1,272.11 | By deposits ----- \$1,269.06
Balance ----- ----- 3.05 ----- ----- 1,272.11

[Manuel de J. Boneta, secretary district court, Arecibo—Account for month of December, 1906.]

To balance ----- \$8.35 | By deposits ----- \$355.78
To collections ----- 355.78 | Balance ----- 8.35 ----- ----- 364.13

[José Basora y Mestre, secretary district court, Aguadilla—Account for month of December, 1906.]

To balance ----- \$0.05 | By deposits ----- \$577.70
To collections ----- 577.60 | Balance ----- .05 ----- ----- 577.70

[Francisco Llavat, secretary district court, Mayaguez—Account for month of December, 1906.]

To balance ----- \$5.00 | By deposits ----- \$1,223.99
To collections ----- 1,218.99 | ----- ----- 1,223.99

[Francisco Barnés Plaja, secretary district court, Ponce—Account for month of December, 1906.]

To balance ----- \$2.15 | By deposits ----- \$805.65
To collections ----- 803.50 | ----- ----- 805.65

[Francisco Morales, secretary district court, Guayama—Account for month of December, 1906.]

To balance-----	\$15.07	By deposits-----	\$592.81
To collections-----	591.91	Balance-----	14.17
	606.98		606.98

[Enrique Rincon, secretary district court, Humacao—Account for month of December, 1906.]

To balance-----	\$174.50	By deposits-----	\$959.25
To collections-----	959.25	Balance-----	174.50
	1,133.75		1,133.75

[José Labrador Viñals, marshal district court, San Juan—Account for month of December, 1906.]

To collections-----	\$77.10	By deposits-----	\$76.70
		Balance-----	.40
	77.10		77.10

[Oscar Bithorn, marshal district court, Arecibo—Account for month of December, 1906.]

To collections-----	\$157.90	By deposits-----	\$157.90
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[Agustín Guevara, marshal district court, Aguadilla—Account for month of December, 1906.]

To collections-----	\$48.27	By deposits-----	\$48.27
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[Enrique Rossy, marshal district court, Mayaguez—Account for month of December, 1906.]

To balance-----	\$6.10	By deposits-----	\$93.10
To collections-----	87.00		
	93.10		93.10

[Antonio Arias, marshal district court, Ponce—Account for month of December, 1906.]

To balance-----	\$0.20	By deposits-----	\$114.49
To collections-----	114.29		
	114.49		114.49

[José Juan Vidal, marshal district court, Guayama—Account for month of December, 1906.]

To collections-----	\$7.60	By deposits-----	\$7.60
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[Augusto Ortiz, marshal district court, Humacao—Account for month of December, 1906.]

To collections-----	\$107.28	By deposits-----	\$107.28
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[José E. Ramirez y Gonzales, late marshal district court, Humacao—Special account, period from January 1, 1905, to April 6, 1906.]

To balance, certificate 1366---	\$544.01	By amount deposited with the treasurer of Porto Rico by the Fidelity and Deposit Co. of Maryland, as surety of José E. Ramirez, late marshal district court, Humacao, P. R., for the period from Jan. 1, 1905, to Apr. 6, 1906, under his bond dated Dec. 30, 1904, to cover shortage in his accounts-----	\$544.01
	544.01		544.01

Total amount fees and fines collected, \$6,933.59.

Total miscellaneous receipts from sundry sources----- \$12,215.00
Total fees and fines collected----- 6,933.59

Total audited collections, miscellaneous receipts----- 19,148.59

AUDITED TRUST FUNDS.

Municipal tax on school property.

[R. T. Ponte, first district, San Juan—Account for December, 1906.]

To collections-----	\$510.94	By balance, certificate No. 358-----	\$2.03
		By deposits-----	508.73
		Balance-----	.18

510.94 510.94

44 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Enrique Ramos Tulier, second district, Caguas—Account for December, 1906.]

To balance, certificate No. 359—	\$0.20	By deposits	\$147.62
To collections	147.62	Balance	.20
	147.82		147.82

[Angel Mattel, third district, Arecibo—Account for December, 1906.]

To collections	\$1,017.04	By deposits	\$1,016.94
		Balance	.10
	1,017.04		1,017.04

[Elisio Font y Guillot, fifth district, Mayaguez—Account for December, 1906.]

To collections	\$749.30	By deposits	\$749.30
	749.30		749.30

[Bartolomé Esteva, sixth district, Ponce—Account for December, 1906.]

To balance, certificate No. 362—	\$0.36	By deposits	\$520.55
To collections	520.55	Balance	.36
	520.91		520.91

[Vicente Belgodere, seventh district, Guayama—Account for December, 1906.]

To balance, certificate No. 362—	\$0.35	By deposits	\$127.80
To collections	127.80	Balance	.35
	128.15		128.15

[Lisandro Ramirez, eighth district, Humacao—Account for December, 1906.]

To collections	\$199.98	By balance, certificate No. 364—	\$1.00
Balance	1.00	By deposits	199.98
	200.98		200.98

[José A. Vera, ninth district, Vieques—Account for December, 1906.]

To collections	\$1.00	By deposits	\$1.00
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Total audited collections of municipal school taxes, \$3,274.23.

Municipal bond-redemption taxes.

[R. T. Ponte, first district, San Juan—Account for December, 1906.]

To balance, certificate No. 374—	\$0.20	By deposits	\$1,274.23
To collections	1,274.23	Balance	.20
	1,274.43		1,274.43

[Angel Mattel, third district, Arecibo—Account for December, 1906.]

To collections	\$756.75	By deposits	\$756.75
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[Elisio Font y Guillot, fifth district, Mayaguez—Account for December, 1906.]

To balance, certificate No. 376—	\$1.54	By deposits	\$3,276.19
To collections	3,276.19	Balance	1.54
	3,277.73		3,277.73

[Bartolomé Esteva, sixth district, Ponce—Account for December, 1906.]

To balance, certificate No. 377—	\$0.50	By deposits	\$1,292.53
To collections	1,294.43	Balance	2.40
	1,294.93		1,294.93

Total audited collections, municipal bond-redemption taxes, \$6,601.60.

Municipal school tax on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906.]

To collections	\$177.66	By deposits	\$177.66
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Total audited collections of municipal school tax on corporation property, \$177.66.

Municipal bond-redemption tax on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906.]

To collections	\$653.02	By deposits	\$653.02
		Total audited collections of municipal bond-redemption tax on corporation property,	

\$653.02.

Redemption of certificates of indebtedness.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906.]

To collections ----- \$2,265.12 | By deposits ----- \$2,265.12

Total audited collections of redemption of certificates of indebtedness, \$2,265.12.

Sundry trust fund receipts.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906, school extension in Porto Rico.]

To collections ----- \$893.53 | By deposits ----- \$893.53

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906, teachers' pension fund.]

To collections ----- \$82.24 | By deposits ----- \$82.24

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906, salaries, treasury agents.]

To collections ----- \$200.00 | By deposits ----- \$200.00

[W. F. Willoughby, treasurer of Porto Rico—Account from August 1, 1906, to December 31, 1906, establishment and maintenance of industrial schools.]

To collections ----- \$17.25 | By deposits ----- \$17.25

[W. F. Willoughby, treasurer of Porto Rico—Account from November 1, 1906, to December 31, 1906, repayment to "common school equipment, N. F. Y."]

To collections ----- \$389.13 | By deposits ----- \$389.13

[M. W. Knowlton, secretary and treasurer, University of Porto Rico—Account for months of October, November, and December, 1906, repayments to University fund.]

To collections ----- \$467.43 | By deposits ----- \$467.43

Total audited collections, sundry trust-fund receipts, \$2,049.58.

RECAPITULATION.

Insular and municipal taxes-----	\$235,586.12
Insular and municipal taxes on corporation property-----	1,954.05
Miscellaneous receipts of internal revenue-----	152.72
	\$237,692.89
Miscellaneous receipts from sundry sources-----	19,148.59

Trust funds:

Municipal school taxes-----	3,274.23
Municipal bond-redemption taxes-----	6,601.60
Municipal school tax on corporation property-----	177.66
Municipal bond-redemption tax on corporation property-----	653.02
Redemption of certificates of indebtedness-----	2,265.12
Sundry trust-fund receipts-----	2,049.58
	15,021.21

Total ----- 271,862.69

Account of internal-revenue stamps, month of January, 1907.

NEW SERIES, SECOND ISSUE.

Denomination.	On hand January 1, 1907.		Issued during January, 1907.		Balance on hand January 31, 1907.	
	Number.	Value.	Number.	Value.	Number.	Value.
\$50-----	919,657	\$45,982,850.00	2,360	\$118,000.00	917,297	\$45,864,850.00
\$10-----	884,012	8,840,120.00	1,921	19,210.00	882,091	8,820,910.00
\$5-----	942,659	4,713,295.00	513	2,565.00	942,146	4,710,730.00
\$3-----	904,004	2,712,012.00	689	2,067.00	903,315	2,709,945.00
\$1-----	434,959	434,959.00	5,956	5,956.00	429,003	429,003.00
50-cent-----	627,703	313,851.50	2,175	1,087.50	625,528	312,764.00
25-cent-----	867,232	216,808.00	50	12.50	867,182	216,795.50
10-cent-----	541,034	54,103.40	500	50.00	540,534	54,053.40
5-cent-----	858,230	42,911.50	500	25.00	857,730	42,886.50
1-cent-----	757,892	7,578.92	2,200	22.00	755,692	7,556.92
Total-----	7,737,382	63,318,489.32	16,864	148,905.00	7,720,518	63,169,494.32

Account of internal-revenue stamps, month of January, 1907—Continued.

NEW SERIES. THIRD ISSUE.

Denomination.	On hand January 1, 1907.		Received during January, 1907.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent	34,632	\$6,926.40	-----	-----	34,632	\$6,926.40
10-cent	128,728	12,872.80	-----	-----	128,728	12,872.80
5-cent	221,430	11,071.50	250,000	\$12,500.00	471,430	23,571.50
4-cent	159,000	6,360.00	-----	-----	159,000	6,360.00
2-cent	393,590	7,871.80	-----	-----	393,590	7,871.80
1-cent	59,932	599.32	-----	-----	59,932	599.32
1/2-cent	50,392	839.86	-----	-----	50,392	839.86
Total	1,047,704	46,541.68	250,000	12,500.00	1,297,704	59,041.68

Denomination.	Issued during January, 1907.		Balance on hand January 31, 1907.	
	Number.	Value.	Number.	Value.
20-cent	1,000	\$200.00	33,632	\$6,726.40
10-cent	3,320	332.00	125,408	12,540.80
5-cent	142,000	7,100.00	329,430	16,471.50
4-cent	76,500	3,060.00	82,500	3,300.00
2-cent	241,700	4,834.00	151,890	3,037.80
1-cent	2,600	26.00	57,332	573.32
1/2-cent	-----	-----	50,392	839.86
Total	467,120	15,552.00	830,584	43,489.68

Audited disbursements from insular revenues.

[Thomas L. Jett, disbursing officer of Porto Rico—Accounts for month of December, 1906.]

Dr.

To amount of balances as per certificates of bookkeeper's division	\$93,159.34
To warrants issued during the month of December, 1906:	
Legislative assembly	14,377.88
Executive departments and insular police	57,280.62
Department of justice, office of the attorney-general	1,803.34
Department of the interior	44,706.18
Department of education	79,048.11
Department of health, charities, and correction	
Charities	11,149.80
Prisons	9,251.68
Department of justice, insular courts	25,085.71
Total	335,862.66

Cr.

By disbursements:	
Executive council—	
Salaries	\$1,895.02
Contingent expenses	12.74
	1,907.76
House of delegates—	
Salaries	655.41
Contingent expenses	12.74
	674.01
Expenses of election	14,024.22
Anemia commission	5,747.97
Porto Rico code commission	914.12
Expenses commission late board of prison control	200.46
Collection of historical data of Porto Rico	200.00
Office of the governor—	
Salaries	175.01
Contingent expenses	32.25
	207.26
Office of the secretary—	
Salaries	2,159.50
Contingent expenses	178.56
	2,338.06
Bureau of printing and supplies—	
Salaries	250.00
Contingent expenses	2,397.45
	2,647.45

By disbursements—Continued.

Office of the treasurer—			
Salaries	\$8, 325. 63		
Contingent expenses	2, 690. 18		
Collectors and deputy collectors of internal revenue, salaries		\$11, 015. 81	
Office of the auditor—		4, 810. 69	
Salaries	2, 168. 37		
Contingent expenses	109. 66		
Government island of Culebra—		2, 278. 03	
Salaries	95. 00		
Contingent expenses	3. 00		
Insular library—		98. 00	
Salaries	115. 00		
Contingent expenses	117. 62		
Insular police—		232. 62	
Salaries	30, 738. 48		
Contingent expenses	3, 509. 66		
Office of the attorney-general—		34, 248. 14	
Salaries	1, 844. 04		
Contingent expenses	280. 45		
Department of the interior—		2, 124. 49	
Salaries	6, 331. 68		
Contingent expenses	946. 81		
Construction and repair of roads, bridges, and docks		7, 278. 49	
Maintenance and repair of public buildings		34, 485. 65	
Expenses of executive mansion		1, 809. 93	
Extension of insular telegraph		533. 64	
Office of the commissioner of education—		5, 542. 39	
Salaries	1, 995. 86		
Contingent expenses	806. 13		
Public schools—		2, 801. 99	
Salaries	56, 610. 65		
Contingent expenses	4, 380. 39		
Text-books and school supplies		60, 991. 04	
Instruction and training of Porto Rican students in Rio Piedras and the United States		9, 690. 95	
Library and museum, department of education		1, 843. 59	
Common school equipment		62. 25	
Insular charities—		4, 483. 61	
Salaries	7, 004. 42		
Contingent expenses	6, 204. 83		
Insular prisons—		13, 209. 25	
Salaries	4, 305. 68		
Contingent expenses	7, 771. 29		
Insular courts—		12, 076. 97	
Salaries	18, 016. 31		
Contingent expenses	3, 965. 28		
Registrars of property—		21, 981. 59	
Salaries	2, 823. 35		
Contingent expenses	306. 74		
Total—		3, 130. 09	
Treasurer's receipt No. 22237		263, 590. 92	
Treasurer's receipt No. 22263		3. 47	
		666. 66	
Total—		264, 261. 05	
Balance		71, 601. 61	
Total—		335, 862. 66	

[M. W. Knowlton, secretary and treasurer, University of Porto Rico—Account from October 1 to December 31, 1906.]

To balance certificate No. 40	\$257. 00
To warrant No. 179	3, 000. 00
To warrant No. 218	3, 000. 00
To warrant No. 272	3, 000. 00
	9, 257. 00

By disbursements:	
Maintenance of normal department—	
Salaries	\$5, 713. 06
Contingent expenses	649. 58
Balance	\$6, 362. 64
	2, 894. 36
	9, 257. 00

48 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Scott Truxton, special disbursing officer, Porto Rico commercial agency in the United States—Account for month of December, 1906.]

To balance, certificate No. 60—	\$338.13	By disbursements:	
To warrant No. 270-----	500.00	Salaries -----	\$358.34
		Contingent ex- penses -----	\$183.54
		Suspension al- lowed -----	.70
			184.24
		Balance -----	542.58
			295.55
	838.13		838.13

[William Fawcett Smith, late secretary and treasurer, superior board of health, from January 1, 1901, to March 31, 1904—Repayment to special account.]

To balance, certificate No. 7914	\$211.20	By deposits-----	\$100.00
		Balance -----	111.20
	211.29		211.29

[H. S. Hubbard, marshal United States district court, United States District Court—Account for month of December, 1906.]

To balance, certificate No. 61—	\$1,502.78	By disbursements:	
To warrant No. 288-----	2,240.04	Salaries -----	\$2,140.04
		Contingent ex- penses -----	271.49
			\$2,411.53
		Fees and mile- age of jurors-----	23.40
			2,434.93
		Balance -----	1,307.89
	3,742.82		3,742.82

Total audited disbursements from insular revenues, \$272,931.07.

Payment on settlement—Miscellaneous claims paid from insular revenues.

The audited miscellaneous claims from insular revenues are identical with the settlement warrants issued for the payment thereof, amounting to \$66,472.58.

Audited trust fund disbursements.

[M. W. Knowlton, secretary and treasurer, University of Porto Rico—Account for quarter ending December 31, 1906.]

To balance, certificate No. 39—	\$772.49	By disbursements, account of	
To warrants issued-----	5,000.00	university fund -----	\$3,151.14
		Balance -----	2,621.35
	5,772.49		5,772.49

[Thomas L. Jett, disbursing officer of Porto Rico—Accounts for month of December, 1906.]

DR.

To amount of balances, as per certificates of bookkeeper's division-----	\$3,305.19
To warrants issued during the month of December, 1906-----	6,100.00
	9,405.19

CR.

By disbursements:	
School extension in Porto Rico—	
Salaries -----	\$543.34
Contingent expenses-----	9.10
	552.44
Erection of buildings-----	578.93
Construction and repair of country roads in Porto Rico-----	1,772.01
Salaries, Treasury agents-----	200.00
Fees for examination-----	287.50
Total -----	3,390.88
Balance -----	6,014.31
Total -----	9,405.19

Total audited disbursements from trust funds, \$6,542.02.

Payments on settlements—Miscellaneous claims paid from trust funds.

The total audited miscellaneous claims paid from trust funds are identical with the settlement warrants issued for the payment thereof, amounting to \$22,329.35.

RECAPITULATION.

Audited disbursements :	
Paid from insular revenues	\$272,931.07
Paid from trust funds	6,542.02
	<hr/>
	\$279,473.09
Audited claims :	
Paid from insular revenues	\$272,931.07
Paid from trust funds	22,329.35
	<hr/>
	88,801.93
	<hr/>
	368,275.02

SPECIAL ACCOUNTS—INSULAR REVENUES.

Repayments—Relief of municipalities in Porto Rico.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906.]
To collections ----- \$4,469.06 | By deposits ----- \$4,469.06

Repayments—Relief of school boards in Porto Rico.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906.]
To collections ----- \$807.69 | By deposits ----- \$807.69

Interest on loans to municipalities.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906.]
To collections ----- \$374.34 | By deposits ----- \$374.34

Interest on loans to school boards.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of December, 1906.]
To collections ----- \$88.38 | By deposits ----- \$88.38

Respectfully submitted.

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.
(Through the governor of Porto Rico.)

REPORT FOR FEBRUARY, 1907.

GOVERNMENT HOUSE,
San Juan, P. R., March 23, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of February, 1907.

Respectfully,

BEEKMAN WINTHROP,
Governor.

The SECRETARY OF THE TREASURY,
Washington, D. C.

AUDITOR OF PORTO RICO,
San Juan, March 19, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of February, 1907.

Very respectfully,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.
(Through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., March 9, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of February, 1907:

RECEIPTS.

Balance on hand at close of business January 31, 1907:

Available balance of insular revenues-----	\$989,498.46
Balance of trust funds-----	324,835.27
Total balance, February 1, 1907-----	<u>1,314,333.73</u>

INSULAR REVENUES DEPOSITED.

I. Customs receipts:

Deposits by collector of customs for Porto Rico----- \$83,000.00

II. Internal-revenue receipts:

(a) Deposits of internal revenue proper by collectors of internal revenue-----	\$366,461.17
(b) Deposits by treasurer of Porto Rico for taxes collected on corporation property-----	8,420.99

Total deposits of internal revenue----- 374,891.16

III. Miscellaneous receipts:

(a) Deposits of miscellaneous receipts proper by collectors of internal revenue-----	\$44.43
(b) Deposits of miscellaneous receipts by various officers from all other sources, including interest on daily balances by depositaries for insular revenues-----	20,260.38

Total deposits of miscellaneous receipts----- 20,304.81

Total deposits to credit of insular revenues----- 478,195.97
Repayments:

By various officers----- 10,074.61

Total deposits to credit of insular revenues (including repayments)----- 488,270.58

TRUST FUNDS DEPOSITED.

School tax:

Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue----- \$14,775.72

Bond-redemption tax:

Deposits of bond-redemption taxes by treasurer of Porto Rico and collectors of internal revenue,
viz—

San Juan -----	\$11,455.25
Arecibo -----	2,605.49
Mayaguez -----	5,461.86
Ponce -----	5,738.99

Total bond-redemption taxes----- 25,261.59

Redemption certificates of indebtedness:

Deposited by the treasurer of Porto Rico in the name and to the credit of certain municipalities on account of redemption certificates of indebtedness -----

1,949.87

Sundry trust-fund deposits:

Deposited by treasurer of Porto Rico, on account of teachers' pension fund----- \$604.46

Deposited by treasurer of Porto Rico, on account of salaries, treasury agents----- 200.00

Deposited by W. H. Hylan, late captain and paymaster insular police, on account of outstanding liabilities, insular police----- 179.56

Sundry trust-fund deposits—Continued.

Deposited by J. G. White & Co., as cash bond guaranty for franchise for construction of railroad from Rio Piedras to Caguas	\$10,000.00
Deposited by M. Gorbea, collector of internal revenue, Mayaguez, P. R., on account of excess sale of property of Juan Padilla, Cabo Rojo, P. R., "Embargo proceedings"	22.38
Total sundry trust-fund deposits	\$11,006.40
Total deposits to credit of trust funds	52,993.08
Repayments to trust funds:	
Deposited by treasurer of Porto Rico, on account of school extension in Porto Rico	797.61
Deposited by D. N. Handy, late secretary and treasurer, University of Porto Rico, on account of university fund	20.81
Deposited by M. W. Knowlton, secretary and treasurer, University of Porto Rico, on account of university fund	77.68
Total repayments to trust funds	896.10
Total deposits to credit of trust funds, including repayments	\$53,889.18
Total deposits for the month of February, 1907	542,159.76
Balance on hand February 1, 1907	1,314,333.73
Total receipts to be accounted for	1,856,493.49
EXPENDITURES FROM INSULAR REVENUES.	
<i>Amounts advanced to disbursing officers on account of appropriations payable from insular revenues.</i>	
Legislative:	
Executive council, salaries and expenses	\$3,127.39
House of delegates, salaries and expenses	7,191.80
Total advanced for legislative expenditures	\$10,319.19
Executive:	
Office of the governor, salaries	\$991.67
Office of the secretary, salaries, and expenses, viz:	
Secretary's office proper	\$2,431.67
Bureau of printing and supplies	1,850.00
	4,281.67
Office of the attorney-general, salaries, and expenses	1,935.02
Office of the treasurer, salaries and expenses	10,300.00
Office of the auditor, salaries and expenses	2,243.33
Department of the interior, salaries and expenses, viz:	
Office of the commissioner	\$3,354.97
Bureau of insular telegraph	4,500.00
Completion of roads under construction and maintenance and repair of roads and bridges	15,000.00
Maintenance and repair of public buildings	2,200.00
Expenses, executive mansion	1,800.00
Extension of insular telegraph system	1,600.94
Construction of jail at Arecibo	446.22
	28,902.13

52 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

Department of education, salaries and expenses	\$67,241.00
Department of health, charities, and corrections, salaries and expenses	28,311.70
Insular police, salaries and expenses	36,875.00
Registrars of property, salaries and expenses	3,123.34
Collectors and deputy collectors of internal revenue, salaries	5,000.00
Insular library and museum of Porto Rico, salaries and expenses	665.00
Government of the island of Culebra, salaries and expenses	237.32
Porto Rico anemia commission	5,000.00
Porto Rico code commission	455.00
Collection of historical data of Porto Rico	100.00
Maintenance of a commercial agency in the United States	500.00
Funds for the University of Porto Rico	3,000.00
 Total advanced for executive expenditures	 \$199,162.18
Judicial:	
United States district court, salaries and expenses	2,751.10
Insular courts, salaries and expenses	20,881.78
 Total advanced for judicial expenditures	 23,632.88
 Total advanced from insular revenues	 238,114.25
 <i>Claims audited and paid on settlement warrants from appropriations pay- able from insular revenues.</i>	
To individual claimants	5,221.35
Municipal property tax:	
General fund (to treasurers of the various municipalities)	\$55,775.60
Road fund (to treasurers of the various municipalities)	6,178.38
School fund (to treasurers of the various school boards)	15,543.25
	\$77,497.23
Municipal tax on corporate property:	
General fund (to treasurers of the various municipalities)	17,898.04
Road fund (to treasurers of the various municipalities)	1,989.26
School fund (to treasurers of the various school boards)	4,978.22
	24,865.52
Relief of municipalities:	
To amount loaned to municipality of Baya- mon	100.00
Relief of school boards:	
To amount loaned to various school boards	3,220.00
 Total amount paid on settlement warrants from insular revenues	 110,904.10
 Total paid from insular revenues	 344,018.35

TRUST FUNDS.

Amounts advanced to disbursing officers on account of trust fund appropriations.

Department of the Interior:	
Construction and repair of country roads in Porto Rico	\$3,000.00
Department of education:	
School extension in Porto Rico	700.00
Treasurer's office:	
Salaries, treasury agents	200.00

Department of health, charities, and correction:	
Fees for examinations	\$525.00
University of Porto Rico:	
University fund	2,000.00
Total advanced from trust funds	6,425.00
<i>Claims audited and paid on settlement warrants payable from trust funds.</i>	
To individual claimants	\$170.00
To treasurers of various school boards on account of school tax	8,004.51
To treasurers of certain municipalities on account of bond-redemption taxes	16,796.50
Total paid on settlement warrants from trust funds	24,971.01
Total paid from trust funds	\$31,396.01
Total expenditures for month of February, 1907	<u>375,414.36</u>
Total receipts to be accounted for (page 51)	\$1,856,493.49
Total expenditures for month of February, 1907	375,414.36
Balance on hand at close of business February 28, 1907	1,481,079.13
Agreeing with the general ledgers of the auditor and treasurer as follows:	
To credit of insular revenues	\$1,133,750.69
To credit of trust funds	347,328.44
Total	<u>1,481,079.13</u>

COMPARATIVE STATEMENT.

Balance on hand at close of business February 28, 1907	\$1,481,079.13
Less balance of trust funds, February 28, 1907	347,328.44
Available balance of insular revenues, February 28, 1907	1,133,750.69
Balance on hand at close of business, January 31, 1907	1,314,333.73
Less balance of trust funds, January 31, 1907	324,835.27
Available balance of insular revenues, January 31, 1907	<u>989,498.46</u>
Increase in available balance of insular revenues in February, 1907	144,252.28

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF FEBRUARY, 1907.

Accounts of the treasurer of Porto Rico and the depositaries for insular revenues.
[W. F. Willoughby, treasurer of Porto Rico.—Account of receipts and expenditures for January, 1907.]

Dr.

To balance December 31, 1906, as per certificate No. 417	\$1,193,829.83
Receipts during January, 1907:	
To customs receipts	\$120,000.00
To internal revenue receipts	326,581.52
To miscellaneous receipts	26,311.48
To repayments	19,791.37
To trust funds	<u>27,770.78</u>
	\$492,684.37
	<u>520,455.15</u>
	<u>1,714,284.98</u>

Cr.

Expenditures during January, 1907:

By warrants paid and discharged—

From insular revenues—

Accountable warrants—	\$249, 225. 24
Settlement warrants—	66, 652. 37

\$315, 877. 61

From trust funds—

Accountable warrants—	6, 700. 00
Settlement warrants—	22, 499. 38

29, 199. 38

\$345, 076. 99

By balance due to the people of Porto Rico:

On deposit with First National Bank, San Juan

200, 000. 00

On deposit with American Colonial Bank, San Juan

1, 069, 207. 99

On deposit with Banco Territorial y Agricola, San Juan

50, 000. 00

On deposit with Banco de Puerto Rico, San Juan

50, 000. 00

1, 369, 207. 99

1, 714, 284. 98

Balance due the people of Porto Rico, January 31, 1907, as shown by the audit of the treasurer's account

1, 369, 207. 99

Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account

54, 874. 26

Balance January 31, 1907, as shown by the general ledgers of receipts and expenditures, and as stated in auditor's report of February 10, 1907

1, 314, 333. 73

AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for January, 1907.]

Dr.

To balance December 31, 1906, as per certificate No. 408	\$871, 567. 12
To amount of insular revenues and trust funds received in January, 1907	426, 306. 11
To amount of deposits during January, 1907, as per treasurer's receipts issued therefor, but not taken up in bank's statement	93, 223. 06
To interest on average daily balances for the month of January, 1907, at the rate of 2 per cent per annum	1, 443. 57
	1, 392, 539. 86

Cr.

By amount of drafts of the treasurer of Porto Rico paid in January, 1907

362, 491. 09

By balance due the treasurer of Porto Rico

1, 030, 048. 77

1, 392, 539. 86

Balance due the treasurer of Porto Rico by—

First National Bank	\$200, 000. 00
Banco Territorial y Agricola	50, 000. 00
Banco de Puerto Rico	50, 000. 00
American Colonial Bank	1, 030, 048. 77
Total	1, 330, 048. 77

From which deduct:

1. Amount of deposits received by the American Colonial Bank during January, 1907, not charged in treasurer's books, and for which treasurer's receipts were not issued in said month	\$2, 061. 93
2. Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in January account	13, 653. 11

\$15, 715. 04

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer, and auditor's report for February, 1907

1, 314, 333. 73

AUDITED INSULAR REVENUES.

Internal-revenue receipts—Collections of internal revenue—Insular and municipal taxes.

[R. T. Ponte, first district, San Juan—Account for January, 1907.]

To balance, certificate No. 418	\$1. 68	By deposits	\$88, 057. 53
To collections	88, 057. 63	Balance	1. 78
	88, 059. 31		88, 059. 31

[Enrique Ramos Tuller, second district, Caguas—Account for January, 1907.]

To balance, certificate No. 419	\$0. 20	By deposits	\$12, 872. 66
To collections	12, 872. 66	Balance	. 20
	12, 872. 86		12, 872. 86

[Angel Mattel, third district, Arecibo—Account for January, 1907.]

To balance, certificate No. 420	\$0. 27	By deposits	\$47, 397. 24
To collections	47, 399. 58	Balance	2. 61
	47, 399. 85		47, 399. 85

[Eliseo Font & Gulllot, fifth district, Mayaguez—Account from January 1 to 7, 1907.]

To balance, certificate No. 421	\$0. 35	By deposits	\$3, 797. 18
To collections	3, 796. 83		
	3, 797. 18		3, 797. 18

[Manuel Gorbea, fifth district, Mayaguez—Account from January 7 to 31, 1907.]

To collections	\$40, 161. 04	By deposits	\$40, 158. 18
		Balance	2. 91
	40, 161. 04		40, 161. 04

[Bartolome Esteva, sixth district, Ponce—Account for January, 1907.]

To collections	\$66, 922. 09	By balance, certificate No. 422	\$1. 41
Balance	. 21	By deposits	66, 920. 89
	66, 922. 30		66, 922. 30

[Vicente Belgodere, seventh district, Guayama—Account for January, 1907.]

To collections	\$17, 383. 56	By deposits	\$17, 381. 00
		Balance	2. 56
	17, 383. 56		17, 383. 56

[Lisandro Ramirez, eighth district, Humacao—Account for January, 1907.]

To collections	\$15, 843. 73	By balance, certificate No. 424	\$0. 10
Balance	6. 10	By deposits	15, 849. 73
	15, 849. 83		15, 849. 83

[José A. Vera, ninth district, Vieques—Account for January, 1907.]

To collections	\$1, 647. 66	By deposits	\$1, 647. 66
Total collections pertaining to insular and municipal taxes, \$294,084.78.			



Insular and municipal taxes on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of January, 1907.]

To collections-----	\$32,185.32	By deposits-----	\$32,185.32
Total audited collections, insular and municipal taxes on corporation property, \$32,185.32			

Miscellaneous receipts—Collectors of internal revenue.

[R. T. Ponte, first district, San Juan—Account for January, 1907.]

To collections-----	\$13.67	By deposits-----	\$13.67
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[Enrique Ramos Tulier, second district, Caguas.]

Account for December, 1906.

To collections-----	\$10.37	By deposits-----	\$10.37
Account for January, 1907.			

To collections-----	\$15.57	By deposits-----	\$15.57
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[Angel Mattei, third district, Arecibo—Account from December 1, 1906, to January 31, 1907.]

To collections-----	\$9.00	By deposits-----	\$9.00
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[Eliseo Font y Guillot, fifth district, Mayaguez—Account from December 1, 1906, to January 7, 1907.]

To collections-----	\$27.25	By deposits-----	\$27.25
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[Manuel Gorbea, fifth district, Mayaguez—Account from January 7 to 31, 1907.]

To collections-----	\$0.75	By deposits-----	\$0.75
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[Bartolome Esteva, sixth district, Ponce—Account for December, 1906.]

To collections-----	\$10.95	By deposits-----	\$9.95
		Balance -----	1.00
	10.95		10.95

[Lisandro Ramirez, eighth district, Humacao—Account from July 16, 1906, to January 31, 1907.]

To collections-----	\$1.30	By deposits-----	\$1.30
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Total audited collections pertaining to miscellaneous receipts of internal revenue, \$88.86.

Miscellaneous receipts from sundry sources.

[George F. Miller, financial and receiving clerk, office of the treasurer—Account for month of January, 1907.]

To collections-----	\$15,904.80	By deposits-----	\$15,904.80
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[A. Garcia de Quevedo, captain of the port of San Juan—Account for the month of January, 1907.]

To collections-----	\$2,433.19	By deposits-----	\$2,433.19
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[P. Edelmiro Martinez, captain of the port of Ponce—Account for month of January, 1907.]

To collections-----	\$421.51	By deposits-----	\$421.51
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[Ramon Brandes, captain of the port of Mayaguez—Account for month of January, 1907.]

To collections-----	\$286.55	By deposits-----	\$286.55
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[José M. Cuedero, registrar of property, Humacao, P. R.—Account from July 1, 1906, to January 31, 1907.]

To collections-----	\$3.00	By deposits-----	\$3.00
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[Registrar of property, Mayaguez—Account for month of January, 1907.]

To collections-----	\$1.00	By deposits-----	\$1.00
---------------------	--------	------------------	--------

[Registrar of property, Arecibo—Account for month of January, 1907.]

To collections-----	\$0.50	By deposits-----	\$0.50
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Total, \$19,050.55.

Repayments to appropriations.

[A. C. Haeselbarth, supervisor of charities—Account for month of January, 1907.]		
To collections-----	\$706.00	By deposits----- \$706.00
[Scott Truxton, special disbursing officer, Porto Rico commercial agency in the United States—Account for month of January, 1907.]		
To collections-----	\$215.50	By deposits----- \$215.50
[Account for month of February, 1907.]		
To collections-----	\$122.50	By deposits----- \$122.50
[Bureau of Printing and Supplies—The Secretary of Porto Rico, as rendered by S. M. Hyde—Account for month of January, 1907.]		
To collections-----	\$85.36	By deposits----- \$85.36
[Commissioner of the Interior—Account for month of January, 1907.]		
To collections-----	\$102.00	By deposits----- \$102.00
Total, \$20,281.91.		
<i>Fees and fines collected by secretaries and marshals of insular courts.</i>		
[José E. Figueroa, secretary district courts, San Juan—Account for month of January, 1907.]		
To balance-----	\$3.05	By deposits----- \$1,006.93
To collections-----	1,006.93	Balance ----- 3.05
	1,009.98	
[Manuel De J. Boneta, secretary district court, Arecibo—Account for month of January, 1907.]		
To balance-----	\$8.35	By deposits----- \$869.32
To collections-----	869.32	Balance ----- 8.35
	877.67	
[José Basora y Mestre, secretary district court, Aguadilla—Account for month of January, 1907.]		
To collections-----	\$873.35	By balance----- \$0.05
Balance -----	.05	By deposits----- 873.35
	873.40	
[Francisco Llavat, secretary district court, Mayaguez—Account for month of January, 1907.]		
To collections-----	\$1,125.35	By deposits----- \$1,125.35
[Francisco Barnés Plaja, secretary district court, Ponce—Account for month of January, 1907.]		
To collections-----	\$828.69	By deposits----- \$828.69
[Francisco Morales, secretary district court, Guayama—Account for month of January, 1907.]		
To balance-----	\$14.17	By deposits----- \$644.97
To collections-----	643.97	Balance ----- 13.17
	658.14	
[Enrique Rincón, secretary district court, Humacao—Account for month of January, 1907.]		
To balance-----	\$174.50	By deposits----- \$829.70
To collections-----	829.70	Balance ----- 174.50
	1,004.20	
[José Labrador y Vifials, marshal district court, San Juan—Account for month of January, 1907.]		
To collections-----	\$129.78	By deposits----- \$129.78
[Oscar Bithorn, marshal district court, Arecibo—Account for month of January, 1907.]		
To collections-----	\$95.05	By deposits----- \$95.05
[Agustín Guevara, marshal district court, Aguadilla—Account for month of January, 1907.]		
To collections-----	\$47.23	By deposits----- \$47.23

58 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Enrique Rossy, marshal district court, Mayaguez—Account for month of January, 1907.]
 To collections----- \$214.44 | By deposits----- \$214.44

[Antonio Arias, marshal district court, Ponce—Account for month of January, 1907.]
 To collections----- \$301.37 | By deposits----- \$301.37

[José Juan Vidal, marshal district court, Guayama—Account for month of January, 1907.]
 To collections----- \$7.75 | By deposits----- \$7.75

[Augusto Ortiz, marshal district court, Humacao—Account for month of January, 1907.]
 To collections----- \$77.16 | By deposits----- \$75.16
 Balance----- 2.00

77.16 | _____ 77.16

[H. H. Scoville, clerk United States district court, San Juan—Account for quarter ended December 31, 1907.]

To balance, certificate No. 348—	\$28.00	By deposits-----	\$655.40
To collections-----	627.40	Balance-----	655.40
	655.40		

Total amount of fees and fines collected, \$7,704.49.

Total miscellaneous receipts from sundry sources-----	\$20,281.91
Total fees and fines collected-----	7,704.49

Total audited collections, miscellaneous receipts----- 27,986.40

AUDITED TRUST FUNDS.

Municipal school tax on property.

[R. T. Ponte, first district, San Juan—Account for January, 1907.]

To balance, certificate No. 427—	\$0.18	By deposits-----	\$1,960.36
To collections-----	1,960.36	Balance-----	.18
	1,960.54		1,960.54

[Enrique Ramos Tulier, second district, Caguas—Account for January, 1907.]

To balance, certificate No. 428—	\$0.20	By deposits-----	\$324.71
To collections-----	324.71	Balance-----	.20
	324.91		324.91

[Angel Mattei, third district, Arecibo—Account for January, 1907.]

To balance, certificate No. 429—	\$0.10	By deposits-----	\$1,280.94
To collections-----	1,280.94	By balance-----	.10
	1,281.04		1,281.04

[Manuel Gorbea, fifth district, Mayaguez—Account from January 7 to 31, 1907.]

To collections-----	\$1,154.87	By deposits-----	\$1,154.64
		By balance-----	.23
	1,154.87		1,154.87

[Bartolomé Esteva, sixth district, Ponce—Account for January, 1907.]

To balance, certificate No. 431—	\$0.36	By deposits-----	\$828.13
To collections-----	828.13	By balance-----	.36
	828.49		828.49

[Vicente Belgodere, seventh district, Guayama—Account for January, 1907.]

To balance, certificate No. 432—	\$0.35	By deposits-----	\$215.23
To collections-----	214.88	215.23	
	215.23		215.23

[Lisandro Ramirez, eighth district, Humacao—Account for January, 1907.]

To collections-----	\$249.23	By balance, certificate No. 433—	\$1.00
		By deposits-----	248.23
	249.23		249.23

[José A. Vera, ninth district, Vieques—Account for January, 1907.]

To collections-----	\$30.64	By deposits-----	\$30.64
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Total audited collections of municipal-school taxes, \$6,043.76.

Municipal bond-redemption tax.

[R. T. Ponte, first district, San Juan—Account for January, 1907.]

To balance, certificate No. 435—	\$0.20	By deposits	\$5,787.41
To collections	5,787.21		
			5,787.41

[Angel Mattei, third district, Arecibo—Account for January, 1907.]

To collections	\$1,028.47	By deposits	\$1,027.49
		Balance	.98
	1,028.47		1,028.47

[Eliseo Font y Guillot, fifth district, Mayaguez—Account from January 1 to 7, 1907.]

To balance, certificate No. 436—	\$1.54	By deposits	\$284.42
To collections	282.88		
			284.42

[Manuel Gorbea, fifth district, Mayaguez—Account from January 7 to 31, 1907.]

To collections	\$3,165.67	By deposits	\$3,165.67
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[Bartolomé Esteva, sixth district, Ponce—Account for January, 1907.]

To balance, certificate No. 438—	\$2.40	By deposits	\$1,618.77
To collections	1,618.77	Balance	2.40
			1,621.17

Total audited collections, municipal bond-redemption taxes, \$11,883.

Municipal school tax on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for January, 1907.]

To collections	\$1,960.63	By deposits	\$1,960.63
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Total audited collections of municipal school taxes on corporation property, \$1,960.63.

Municipal bond-redemption tax on corporation property.

[W. F. Willoughby, treasurer of Porto Rico.]

To collections	\$4,912.74	By deposits	\$4,912.74
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Total audited collections of municipal bond-redemption tax on corporation property, \$4,912.74.

School extension in Porto Rico.

[W. F. Willoughby, treasurer of Porto Rico—Account for January, 1907.]

To collections	\$1,247.60	By deposits	\$1,247.60
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Total audited collections on account of school extension in Porto Rico, \$1,247.60.

Teachers pension fund.

[W. F. Willoughby, treasurer of Porto Rico—Account for January, 1907.]

To collections	\$125.56	By deposits	\$125.56
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Total audited collections, teachers' pension fund, \$125.56.

Redemption of certificates of indebtedness.

[W. F. Willoughby, treasurer of Porto Rico—Account for January, 1907.]

To collections	\$871.61	By deposits	\$871.61
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Total audited collections, redemption certificates of indebtedness, \$871.61.

Sundry trust-fund receipts.

[W. F. Willoughby, treasurer of Porto Rico—Account for month of January, 1907—Salaries, treasury agents.]

To collections	\$200.00	By deposits	\$200.00
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[Dr. R. M. Hernandez, president board of pharmaceutical examiners—Account from October 1, 1906, to January 31, 1907—Fees for examinations.]

To collections	\$525.00	By deposits	\$525.00
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Total audited collections, sundry trust-fund receipts, \$725.

60 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

RECAPITULATION.

Insular revenues:					
Insular and municipal taxes-----		\$294,084.78			
Insular and municipal taxes on corporation property-----		32,185.32			
Miscellaneous receipts of internal revenue-----		88.86			
Miscellaneous receipts from sundry sources-----		27,986.40			
					\$354,345.36
Trust funds:					
Municipal school taxes-----		6,043.76			
Municipal bond-redemption taxes-----		11,883.00			
Municipal school taxes on corporation property-----		1,960.63			
Municipal bond-redemption taxes on corporation property-----		4,912.74			
School extension in Porto Rico-----		1,247.60			
Teachers' pension fund-----		125.56			
Redemption certificates of indebtedness-----		871.61			
Sundry trust-fund receipts-----		725.00			
					27,769.90
Total-----					382,115.26

Account of internal-revenue stamps for the month of February, 1907.

NEW SERIES—SECOND ISSUE.

Denomination.	On hand Feb. 1, 1907.		Returned during February.		Total stamps on hand.	
	Number.	Value.	Number.	Value.	Number.	Value.
\$50-----	917,297	\$45,864,850.00	20	\$1,000.00	917,317	\$45,865,850.00
\$10-----	882,091	8,820,910.00			882,091	8,820,910.00
\$5-----	942,146	4,710,730.00			942,146	4,710,730.00
\$3-----	903,315	2,709,945.00			903,315	2,709,945.00
\$1-----	429,003	429,003.00			429,003	429,003.00
50-cent-----	625,528	312,764.00			625,528	312,764.00
25-cent-----	867,182	216,795.50			867,182	216,795.50
10-cent-----	540,534	54,053.40			540,534	54,053.40
5-cent-----	837,730	42,886.50			837,730	42,886.50
1-cent-----	755,692	7,556.92			755,692	7,556.92
Total-----	7,720,518	63,169,494.32	20	1,000.00	7,720,538	63,170,494.32

Denomination.	Issued during February.		Balance on hand Feb. 28, 1907.	
	Number.	Value.	Number.	Value.
\$50-----	1,430	\$71,500.00	915,887	\$45,794,350.00
\$10-----	1,455	14,550.00	880,636	8,806,360.00
\$5-----	601	3,005.00	911,545	4,707,725.00
\$3-----	932	2,796.00	902,383	2,707,149.00
\$1-----	3,878	3,878.00	425,125	425,125.00
50-cent-----	2,100	1,050.00	623,428	311,714.00
25-cent-----			867,182	216,795.50
10-cent-----	1,600	160.00	588,934	53,893.40
5-cent-----	500	25.00	857,230	42,861.50
1-cent-----	2,400	24.00	753,292	7,532.92
Total-----	14,896	96,988.00	7,705,642	63,073,506.32

NEW SERIES—THIRD ISSUE.

Denomination.	On hand February 1, 1907.		Received during February, 1907.		Total stamps on hand.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent-----	33,632	\$6,726.40			33,632	\$6,726.40
10-cent-----	125,408	12,540.80			125,408	12,540.80
5-cent-----	329,430	16,471.50			329,430	16,471.50
4-cent-----	82,500	3,300.00	360,000	\$14,400.00	442,500	17,700.00
2-cent-----	151,890	3,037.80			151,890	3,037.80
1-cent-----	57,332	573.32			57,332	573.32
1/2-cent-----	50,392	839.86			50,392	839.86
Total-----	830,584	43,489.68	360,000	14,400.00	1,190,584	57,889.68

Account of internal-revenue stamps for the month of February, 1907—Continued.

Denomination.	Issued during February.		Balance on hand February 28, 1907.	
	Number.	Value.	Number.	Value.
20-cent	568	\$113.60	33,064	\$6,612.80
10-cent	3,016	301.60	122,392	12,239.20
5-cent	167,100	8,355.00	162,330	8,116.50
4-cent	57,600	2,304.00	384,900	15,396.00
2-cent	116,500	2,330.00	35,390	707.80
1-cent	9,500	95.00	47,832	478.32
1½-cent			50,392	839.86
Total	354,284	13,499.20	836,300	44,390.48

Audited disbursements from insular revenues.

[Thomas L. Jett, disbursing officer of Porto Rico—Accounts for month of January, 1907.]

DR.

To amount of balances, as per certificate of division of bookkeeping, warrants and requisitions	\$71,601.61
To warrants issued during the month of January, 1907:	
Legislative assembly	9,778.35
Executive departments and insular police	59,092.98
Office of the attorney-general	1,782.11
Department of the interior	52,748.02
Department of education	67,615.00
Department of health, charities, and corrections	
Charities	16,563.83
Prisons	13,868.33
Department of justice—insular courts	24,236.65
Total	317,286.88

Cr.

By disbursements:	
Executive council—	
Salaries	\$1,954.99
Contingent expenses	645.16
Total	2,600.15
House of delegates—	
Salaries	3,505.40
Contingent expenses	757.10
Total	4,262.50
Porto Rico anemia commission	4,063.61
Porto Rico code commission	463.90
Expenses of election	586.65
Expenses, commission late board of prison control	21.45
Collection of historical data of Porto Rico	100.00
Office of the governor—	
Salaries	1,808.32
Contingent expenses	318.91
Total	2,127.23
Office of the secretary—	
Salaries	2,248.28
Contingent expenses	73.49
Total	2,321.77
Bureau of printing and supplies—	
Salaries	250.00
Contingent expenses	2,175.96
Total	2,425.96
Office of the treasurer—	
Salaries	8,416.51
Contingent expenses	2,633.98
Total	11,050.49
Collectors and deputy collectors of internal revenue, salaries	4,767.97
Office of the auditor—	
Salaries	2,243.27
Contingent expenses	20.23
Total	2,263.52
Government island of Culebra—	
Salaries	95.00
Contingent expenses	3.00
Total	98.00
Insular library—	
Salaries	115.00
Contingent expenses	197.24
Total	312.24

By disbursements—Continued.

Insular police—	
Salaries	\$31,353.35
Contingent expenses	3,967.89
	\$35,321.24
Office of the attorney-general—	
Salaries	1,424.69
Contingent expenses	157.28
	1,581.97
Publications of decisions of supreme court	101.56
Office of the commissioner of interior—	
Salaries	3,214.69
Contingent expenses	912.32
	4,127.01
Bureau of insular telegraph—	
Salaries	3,343.14
Contingent expenses	647.82
	3,990.96
Maintenance and repair of roads and bridges	24,152.02
Maintenance and repair of public buildings	4,686.21
Extension of insular telegraph	2,607.50
Location and survey of public lands	371.14
Expenses of executive mansion	903.01
Repairs to public buildings	1,368.80
Repairs to roads, docks, and canal	724.94
Office of the commissioner of education—	
Salaries	2,541.64
Contingent expenses	731.78
	3,273.42
Text-books and school supplies	1,309.03
Teachers and superintendents—	
Salaries	56,177.17
Contingent expenses	2,185.64
	59,362.55
Library and museum	
Instruction and training of Porto Rican students in Rio Piedras and the United States	1,755.69
Office of health, charities, and correction—	
Salaries	2,463.64
Contingent expenses	729.21
Charitable institutions—	
Salaries	3,683.32
Contingent expenses	8,206.29
	11,889.61
Insular prisons—	
Salaries	4,305.66
Contingent expenses	6,855.67
	11,161.33
Supreme district, and municipal courts, salaries	17,820.14
Contingent expenses and miscellaneous items	1,922.25
Fees of witnesses and jurors	1,565.08
Registrars of property—	
Salaries	3,030.82
Contingent expenses	147.07
Total	232,924.45
Treasurer's receipt No. 22362	24.45
Total	232,948.90
Balance	84,337.98
Total	317,286.88

[H. S. Hubbard, marshal United States district court—United States district court—
Account for month of January, 1907.]

To balance, certificate No. 87—	\$1,307.89	By disbursements:	
To warrant No. 330-----	3,039.97	Salaries	\$2,439.97
		Contingent expenses	388.17
			\$2,828.14
		Fees and mileage of jurors	746.75
			3,574.89
		Balance	772.97
		Total	4,347.86
4,347.86			

[Scott Truxton, special disbursing officer Porto Rico commercial agency in the United States—Account for month of January, 1907.]

To balance, certificate No. 78—	\$295.55	By disbursements:	
To warrant No. 320-----	500.00	Maintenance of a commercial agency in the United States	\$500.29
			500.29
		Balance	295.26
		795.55	

Total audited disbursements from insular revenues, \$236,999.63.

Payment on settlement—Miscellaneous claims paid from insular revenues.

The audited miscellaneous claims from insular revenues are identical with the settlement warrants issued for the payment thereof, amounting to \$110,904.10.

Audited trust-fund disbursements.

[Thomas L. Jett, disbursing officer of Porto Rico—Account for month of January, 1907—Salaries, treasury agents.]

To warrant No. 333-----	\$200.00	By disbursements on account of salaries, treasury agents	\$200.00
[D. N. Handy, late secretary and treasurer University of Porto Rico—Account supplemental to April 30, 1906.]			
To balance, certificate no. 6910-----	\$20.81	By treasury receipt No. 22517-----	\$20.81
[Thomas L. Jett, disbursing officer of Porto Rico—Account for month of January, 1907—School extension in Porto Rico.]			
To balance, certificate No. 75-----	\$2,306.28	By disbursements:	
To warrants issued-----	5,500.00	Salaries and expenses-----	\$654.83
		Erection of buildings-----	6,401.13
		Balance -----	7,055.96
			750.32
			7,806.28

[Thomas L. Jett, disbursing officer of Porto Rico—Account for month of January, 1907—Construction and repair of country roads in Porto Rico.]

To balance, certificate No. 77-----	\$3,695.53	By disbursements-----	\$1,876.24
To warrant No. 302-----	1,000.00	Balance -----	2,819.29
	4,695.53		4,695.53

Total audited disbursements from trust funds, \$9,132.20.

Payments on settlements—Miscellaneous claims paid from trust funds.

The total audited miscellaneous claims paid from trust funds are identical with the settlement warrants issued for the payment thereof, amounting to \$24,971.01.

RECAPITULATION.

Audited disbursements:			
Paid from insular revenues-----		\$236,999.63	
Paid from trust funds-----		9,132.20	\$246,131.83
Audited claims:			
Paid from insular revenues-----		110,904.10	
Paid from trust funds-----		24,971.01	135,875.11
			382,006.94

SPECIAL ACCOUNTS—INSULAR REVENUES.

Repayments—Relief of municipalities in Porto Rico.

[W. F. Willoughby, treasurer of Porto Rico—Account for January, 1907.]

To collections-----	\$8,768.32	By deposits-----	\$8,768.32
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Repayments—Relief of school boards in Porto Rico.

[W. F. Willoughby, treasurer of Porto Rico—Account for January, 1907.]

To collections-----	\$8,888.28	By deposits-----	\$8,888.28
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Interest on loans to municipalities.

[W. F. Willoughby, treasurer of Porto Rico—Account for January, 1907.]

To collections-----	\$372.87	By deposits-----	\$372.87
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Interest on loans to school boards.

[W. F. Willoughby, treasurer of Porto Rico—Account for January, 1907.]

To collections-----	\$100.48	By deposits-----	\$100.48
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Respectfully submitted.

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,

Washington, D. C.

(Through the governor of Porto Rico.)

REPORT FOR MARCH, 1907.

GOVERNMENT HOUSE,
San Juan, P. R., May 13, 1907.

SIR: I have the honor to hand you herewith letter from the auditor of Porto Rico transmitting the report of the transactions of the office of the auditor of Porto Rico for the month of March, 1907.

I have the honor to be, sir, your obedient servant,

RÉGIS H. POST,
Governor.

The SECRETARY OF THE TREASURY,
Washington, D. C.

AUDITOR OF PORTO RICO,
San Juan, May 11, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of March, 1907.

Very respectfully,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.

(Through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., May 9, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of March, 1907:

RECEIPTS.

Balance on hand at close of business February 28, 1907:

Available balance of insular revenues-----	\$1,133,750.69
Balance of trust funds-----	347,328.44
Total -----	1,481,079.13

INSULAR REVENUES DEPOSITED.

Customs receipts:

Deposited by collector of customs for Porto Rico-----	98,000.00
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Internal-revenue receipts:

Deposits of internal-revenue receipts proper by collectors of internal revenue-----	\$247,391.43
Deposits by treasurer of Porto Rico for taxes collected on corporation property-----	8,002.84

Total deposits of internal-revenue receipts-----	255,394.27
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Miscellaneous receipts:

Deposits of miscellaneous receipts proper by collectors of internal revenue-----	40.44
Deposits of miscellaneous receipts by various officers from all other sources, including interest on daily balances by depositaries for insular revenues-----	16,550.66

Total deposits of miscellaneous receipts-----	16,591.10
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Total deposits to credit of insular revenues-----	369,985.37
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Repayments:

By various officers-----	9,414.43
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Total deposits to credit of insular revenues, including repayments-----	379,399.80
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TRUST FUNDS DEPOSITED.

School tax:

Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue----- \$6,095.84

Bond redemption tax:

Deposits of bond redemption taxes by treasurer of Porto Rico and collectors of internal revenue, viz:

San Juan -----	\$4,780.83
Arecibo -----	1,320.31
Mayaguez -----	3,781.28
Ponce -----	1,282.33

Total bond redemption taxes----- 11,164.75

Redemption certificates of indebtedness:

Deposited by the treasurer of Porto Rico in the name and to the credit of certain municipalities on account of redemption certificates of indebtedness-----

1,572.33

Sundry trust-fund deposits:

Deposited by treasurer of Porto Rico, account teachers' pension fund-----	\$22.93
Deposited by treasurer of Porto Rico, account salaries treasury agents-----	200.00
Deposited by treasurer of Porto Rico, account outstanding liabilities treasurer's office-----	.41

Total sundry trust-fund deposits----- 223.34

Total deposits to credit of trust funds----- 19,056.26

Repayments to trust funds:

Deposited by treasurer of Porto Rico, account school extension in Porto Rico -----	\$1,340.18
Deposited by M. W. Knowlton, secretary and treasurer, University of Porto Rico, account university fund -----	182.64

1,522.82

Transfers:

Amount transferred from insular revenues fiscal year 1906-7 to "school building fund" trust fund -----	80,000.00
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Total deposits to credit of trust funds, including repayments and transfers----- \$100,579.08

Total deposits for the month of March, 1907----- 479,978.88
Balance on hand, March 1, 1907----- 1,481,079.13

Total receipts to be accounted for----- 1,961,058.01

EXPENDITURES FROM INSULAR REVENUES.

Amounts advanced to disbursing officers on account of appropriations payable from insular revenues.

Legislative:

Executive council, salaries and expenses-----	\$3,375.96
House of delegates, salaries and expenses-----	7,495.00

Total amount advanced for legislative expenditures----- \$10,870.96

Executive:

Office of the governor, salaries and expenses-----	\$1,191.68
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Office of the secretary, salary and expenses, viz:	
Secretary's office proper-----	\$3,115.04
Bureau of printing and supplies-----	2,750.00
	\$5,865.04
Office of the treasurer, salaries and expenses-----	11,100.00
Office of the attorney-general, salaries and expenses-----	1,900.00
Office of the auditor, salaries and expenses-----	2,741.70
Department of the interior, salaries and expenses, viz:	
Office of the commissioner-----	\$3,366.73
Bureau of insular telegraph-----	6,300.00
Completion of roads under construction and maintenance and repair of roads and bridges-----	20,000.00
Location, survey, and classification of public roads and lands-----	1,000.00
Maintenance and repair of public buildings-----	7,900.00
Expenses executive mansion-----	500.00
Construction of Arecibo jail-----	349.08
	39,415.81
Department of education, salaries and expenses-----	62,482.42
Department of health, charities, and correction, salaries and expenses-----	22,165.52
Insular police, salaries and expenses-----	35,653.17
Registrars of property, salaries and expenses-----	3,190.00
Collectors and deputy collectors of internal revenue, salaries-----	5,000.00
Government of the island of Culebra, salaries-----	95.00
Insular library and museum of Porto Rico, salaries-----	115.00
Porto Rico anemia commission-----	6,000.00
Porto Rico code commission-----	455.00
Collection of historical data of Porto Rico-----	100.00
Maintenance of a commercial agency in the United States-----	450.00
Funds for the University of Porto Rico-----	3,000.00
Miscellaneous expenditures subject to the approval of the governor-----	20.02
Total amount advanced for executive expenditures-----	\$200,940.36
Judicial:	
United States district court, salaries and expenses-----	\$4,653.38
Insular courts, salaries and expenses-----	26,923.13
Publication of the decisions of the supreme court of Porto Rico and of the United States district court-----	88.22
Total amount advanced for judicial expenditures-----	31,664.73
Total amount advanced from insular revenues-----	243,476.05
<i>Claims audited and paid on settlement warrants from appropriations payable from insular revenues:</i>	
To individual claimants-----	\$10,459.44
Municipal property tax:	
General fund (treasurers of various municipalities)-----	\$129,023.16
Road fund (treasurers of various municipalities)-----	13,746.00
School fund (treasurers of various school boards)-----	36,084.48
	178,853.64
Municipal tax on corporation property:	
General fund (treasurers of various municipalities)-----	4,634.58
Road fund (treasurers of various municipalities)-----	514.94
School fund (treasurers of various school boards)-----	1,287.37
	6,436.89

Relief of municipalities:

To amount loaned to various municipalities---	\$3, 200. 00
Total paid on settlement warrants from insular revenues---	\$198, 949. 97

Total paid from insular revenues-----	442, 426. 02
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Transfers:

To amount transferred from insular revenues fiscal year 1906-7 to "school building fund" trust fund-----	80, 000. 00
Total paid from insular revenues, including transfers-----	522, 426. 02

TRUST FUNDS.

Amount advanced to disbursing officers payable from trust funds.

Department of education:

School extension in Porto Rico-----	\$500. 00
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Treasurer's office:

Salaries, treasury agents-----	200. 00
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University of Porto Rico:

University fund-----	3, 000. 00
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Total advanced from trust funds-----	3, 700. 00
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Claims audited and paid from settlement warrants payable from trust funds.

To individual claimants-----	\$216. 30
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To treasurers of various school boards account school tax-----	14, 744. 04
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To treasurers of certain municipalities account bond-redemption tax-----	25, 246. 97
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Total paid on settlement warrants from trust funds-----	40, 207. 31
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Total paid from trust funds-----	\$43, 907. 31
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Total expenditures for the month of March, 1907-----	566, 333. 33
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Total receipts to be accounted for (page 65)-----	1, 961, 058. 01
---	-----------------

Total expenditures in month of March, 1907-----	566, 333. 33
---	--------------

Balance on hand at close of business, March 31, 1907-----	1, 394, 724. 68
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Agreeing with the general ledgers of the auditor
and treasurer as follows:

To credit of insular revenues-----	990, 724. 47
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To credit of trust funds-----	404, 000. 21
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Total-----	1, 394, 724. 68
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COMPARATIVE STATEMENT.

Balance on hand at close of business, March 31, 1907-----	\$1, 394, 724. 68
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Less balance of trust funds, March 31, 1907-----	404, 000. 21
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Available balance of insular revenues, March 31, 1907-----	990, 724. 47
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Balance on hand at close of business, February 28, 1907-----	1, 481, 079. 13
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Less balance of trust funds, February 28, 1907-----	347, 328. 44
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Available balance of insular revenues, February 28, 1907-----	1, 133, 750. 69
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Decrease in available balance of insular revenues in March, 1907-----	143, 026. 22
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STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF MARCH, 1907.

Accounts of the treasurer of Porto Rico and the depositaries for insular revenues.

[W. F. Willoughby, treasurer of Porto Rico—Account of receipts and expenditures for February, 1907.]

DR.

To balance January 31, 1907, as per certificate No. 482-----	\$1, 369, 207. 99
Receipts during February, 1907:	
Customs receipts-----	\$83, 000. 00
Internal-revenue receipts-----	374, 891. 16
Miscellaneous receipts-----	20, 304. 81
Repayments-----	10, 074. 61
	\$488, 270. 58
Trust funds-----	53, 889. 18
	542, 159. 76
	1, 911, 367. 75

CR.

Expenditures during February, 1907, by warrants paid and discharged:

Insular revenues—

Accountable warrants-----	\$233, 114. 25
Settlement warrants-----	11, 553. 66
	\$344, 667. 91
Trust funds:	
Accountable warrants-----	6, 425. 00
Settlement warrants-----	26, 394. 87
	32, 819. 87
	\$377, 487. 78

By balance due to the people of Porto Rico:

On deposit with First National Bank, San Juan-----	200, 000. 00
On deposit with American Colonial Bank, San Juan-----	1, 233, 879. 97
On deposit with Banco Territorial y Agricola, San Juan-----	50, 000. 00
On deposit with Banco de Puerto Rico, San Juan-----	50, 000. 00
	1, 533, 879. 97
	1, 911, 367. 75

Balance due the people of Porto Rico February 28, 1907, as shown by the audit of the treasurer's account-----

Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account-----

Balance February 28, 1907, as shown by the general ledgers of receipts and expenditures, and as stated in the auditor's report of May 7, 1907-----

AMERICAN COLONIAL BANK OF PORTO RICO—DEPOSITARY FOR INSULAR REVENUES.

[Account for February, 1907.]

DR.

To balance January 31, 1907, as per certificate No. 408-----	\$1, 030, 048. 77
To amount of insular revenues and trust funds received in February, 1907-----	320, 523. 18
To amount of deposits during February, 1907, as per treasurer's receipts issued therefor, but not taken up in bank's statement-----	219, 699. 65
To interest on average daily balances for the month of February, 1907, at the rate of 2 per cent per annum-----	1, 526. 17
	1, 571, 797. 77

CR.

By amount of drafts of the treasurer of Porto Rico paid by said bank in February, 1907-----	\$250, 347.00
By balance due the treasurer of Porto Rico-----	1, 321, 450.77
	<u>1, 571, 797.77</u>

Balance due the Treasurer of Porto Rico by—	
First National Bank-----	\$200, 000.00
Banco Territorial y Agrícola-----	50, 000.00
Banco de Puerto Rico-----	50, 000.00
American Colonial Bank-----	1, 321, 450.77
	<u>1, 621, 450.77</u>

Total -----	
From which deduct:	

Amount of deposits received by the American Colonial Bank during February, 1907, not charged in treasurer's books, and for which treasurer's receipts were not issued in said month -----	\$1, 651.17
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Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in February account -----	138, 720.47
	<u>140, 371.64</u>

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer and auditor's report for March, 1907-----	1, 481, 079.13
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AUDITED INSULAR REVENUES.

Internal-revenue receipts—Collections of internal revenue—Insular and municipal taxes.

[R. T. Ponte, first district, San Juan—Account for February, 1907.]

To balance, certificate No. 498-----	\$1.78	By deposits-----	\$97, 514.10
To collections-----	97, 513.90	Balance -----	1.58
	<u>97, 515.68</u>		<u>97, 515.68</u>

[Enrique Ramos Tulier, second district, Caguas—Account for February, 1907.]

To balance, certificate No. 499-----	\$0.20	By deposits-----	\$12, 784.77
To collections-----	12, 784.81	Balance -----	.24
	<u>12, 785.01</u>		<u>12, 785.01</u>

[Angel Mattei, third district, Arecibo—Account for February, 1907.]

To balance, certificate No. 500-----	\$2.61	By deposits-----	\$56, 740.56
To collections-----	56, 771.31	Balance -----	33.36
	<u>56, 773.92</u>		<u>56, 773.92</u>

[Manuel Gorbea, fifth district, Mayaguez—Account for February, 1907.]

To balance, certificate No. 502-----	\$2.91	By deposits-----	\$42, 896.19
To collections-----	42, 893.33	Balance -----	.05
	<u>42, 896.24</u>		<u>42, 896.24</u>

[Bartolome Esteva, sixth district, Ponce—Account for February, 1907.]

To collections-----	\$108, 195.77	By balance, certificate No. 503-----	\$0.21
		By deposits-----	108, 193.40
		Balance -----	2.16
	<u>108, 195.77</u>		<u>108, 195.77</u>

[Vicente Belgodere, seventh district, Guayama—Account for February, 1907.]

To balance, certificate No. 504-----	\$2.56	By deposits-----	\$17, 943.11
To collections-----	17, 940.55	Balance -----	
	<u>17, 943.11</u>		<u>17, 943.11</u>

70 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Enrique Miro, late collector eighth district, Humacao—Account for June, 1906.]

To balance, certificate No. 2161.	\$2.90	By deposits	\$2.00
		By difference allowed	.90
	2.90		2.90

[Lisandro Ramirez, eighth district, Humacao—Account for February, 1907.]

To collections	\$20,824.49	By balance, certificate No. 505—	\$6.10
Balance	.10	By deposits	20,818.49
	20,824.59		20,824.59

[José A. Vera, ninth district, Vieques—Account for February, 1907.]

To collections	\$9,570.55	By deposits	\$9,570.55
Total collections pertaining to insular and municipal taxes, \$366,494.71.			

AUDITED TRUST FUNDS.

Municipal school tax on property.

[R. T. Ponte, first district, San Juan—Account for February, 1907.]

To balance, certificate No. 513—	\$0.18	By deposits	\$4,092.95
To collections	4,092.95	Balance	.18
	4,093.13		4,093.13

[Enrique Ramos Tulier, second district, Caguas—Account for February, 1907.]

To balance, certificate No. 514—	\$0.20	By deposits	\$682.79
To collections	682.59		
	682.79		682.79

[Angel Mattei, third district, Arecibo—Account for February, 1907.]

To balance, certificate No. 515—	\$0.10	By deposits	\$2,843.31
To collections	2,843.31	Balance	.10
	2,843.41		2,843.41

[Manuel Gorbea, fifth district, Mayaguez—Account for February, 1907.]

To balance, certificate No. 516—	\$0.23	By deposits	\$1,499.75
To collections	1,499.62	Balance	.10
	1,499.85		1,499.85

[Bartolome Esteva, sixth district, Ponce—Account for February, 1907.]

To balance, certificate No. 517—	\$0.36	By deposits	\$2,208.89
To collections	2,210.13	Balance	1.60
	2,210.49		2,210.49

[Vicente Belgodere, seventh district, Guayama—Account for February, 1907.]

To collections	\$715.44	By deposits	\$715.44
----------------	----------	-------------	----------

[Lisandro Ramirez, eighth district, Humacao—Account for February, 1907.]

To collections	\$1,603.55	By deposits	\$1,603.55
----------------	------------	-------------	------------

[José A. Vera, ninth district, Vieques—Account for February, 1907.]

To collections	\$827.37	By deposits	\$827.37
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Total collections pertaining to municipal school tax, \$14,474.96.

Municipal bond redemption tax.

[R. T. Ponte, first district, San Juan—Account for February, 1907.]

To collections	\$10,856.66	By deposits	\$10,856.66
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[Angel Mattei, third district, Arecibo—Account for February, 1907.]

To balance, certificate No. 522—	\$0.98	By deposits	\$2,605.49
To collections	2,605.49	Balance	.98
	2,606.47		2,606.47

[Manuel Gerbea, fifth district, Mayaguez—Account for February, 1907.]

To collections----- \$5,461.86 | By deposits----- \$5,461.86

[Bartolome Esteva, sixth district, Ponce—Account for February, 1907.]

To balance, certificate No. 525-	\$2.40	By deposits-----	\$5,656.63
To collections-----	5,756.28	Balance-----	102.05
			5,758.68

Total audited collections, municipal bond redemption taxes, \$24,680.29.

Miscellaneous receipts from sundry sources.

[R. T. Ponte, first district, San Juan—Account for February, 1907.]

To collections----- \$4.75 | By deposits----- \$4.75

[Enrique Ramos Tulier, second district, Caguas—Account for February, 1907.]

To collections----- \$3.17 | By deposits----- \$3.17

[Angel Mattei, third district, Arecibo—Account for February, 1907.]

To collections----- \$1.40 | By deposits----- \$1.40

[Manuel Gorbea, fifth district, Mayaguez—Account for February, 1907.]

To collections----- \$36.58 | By deposits----- \$36.58

[Bartolome Esteva, sixth district, Ponce—Account for January, 1907.]

To balance, certificate No. 469-	\$1.00	By deposits-----	\$1.85
To collections-----	1.85	Balance-----	1.00
	2.85		2.85

[Account for February, 1907.]

To balance, certificate No. 542-	\$1.00	By deposits-----	\$30.81
To collections-----	29.81		
	30.81		30.81

[Vicente Belgodere, seventh district, Guayama—Account from January 1 to February 28, 1907.]

To collections----- \$0.05 | By deposits----- \$0.05

Total collections pertaining to miscellaneous receipts, \$77.61.

Sundry accounts of W. F. Willoughby, treasurer of Porto Rico.

[Insular and municipal taxes on corporation property—Account for February, 1907.]

To collections----- \$8,429.99 | By deposits----- \$8,429.99

[Municipal school tax on corporation property—Account for February, 1907.]

To collections----- \$301.67 | By deposits----- \$301.67

[Municipal bond redemption tax on corporation property—Account for February, 1907.]

To collections----- \$680.95 | By deposits----- \$680.95

[School extension in Porto Rico trust fund—Account for February, 1907.]

To collections----- \$796.65 | By deposits----- \$796.65

[Teachers' pension fund trust fund—Account for February, 1907.]

To collections----- \$604.46 | By deposits----- \$604.46

[Redemption of certificates of indebtedness trust fund—Account for February, 1907.]

To collections----- \$1,949.37 | By deposits----- \$1,949.37

72 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Relief of municipalities, repayments—Account for February, 1907.]

To collections----- \$7,712.03 | By deposits----- \$7,712.03

[Relief of school boards, repayments—Account for February, 1907.]

To collections----- \$1,098.02 | By deposits----- \$1,098.02

[Interest on loans to municipalities—Account for February, 1907.]

To collections----- \$366.86 | By deposits----- \$366.86

[Interest on loans to school boards—Account for February, 1907.]

To collections----- \$90.98 | By deposits----- \$90.98

[Payment for expense of advertising sale of property account delinquent taxes, repayment—Account for February, 1907.]

To collections----- \$40.00 | By deposits----- \$40.00

[*Fees and fines collected by secretaries and marshals of insular courts.*]

[José E. Figueras, secretary district court, San Juan—Account for month of February, 1907.]

To balance-----	\$3.05	By deposits-----	\$1,233.52
To collections-----	1,233.52	Balance-----	3.05
	1,236.57		1,236.57

[Manuel de J. Boneta, secretary district court, Arecibo—Account for month of February, 1907.]

To balance-----	\$8.35	By deposits-----	\$512.40
To collections-----	512.80	Balance-----	8.75
	521.15		521.15

[José Besora y Mestre, secretary district court, Aguadilla—Account for month of February, 1907.]

To collections-----	\$811.62	By balance-----	\$0.05
To balance-----	.05	Deposits-----	311.62
	311.67		311.67

[Francisco Llavat, secretary district court, Mayaguez—Account for month of February, 1907.]

To collections----- \$605.63 | By deposits----- \$605.63

[Francisco Barnes Plaja, secretary district court, Ponce—Account for month of February, 1907.]

To collections----- \$722.91 | By deposits----- \$722.91

[Francisco Morales, secretary district court, Guayama—Account for month of February, 1907.]

To balance-----	\$13.17	By deposits-----	\$544.37
To collections-----	531.20		
	544.37		544.37

[Enrique Rincon, secretary district court, Humacao—Account for month of February, 1907.]

To balance-----	\$174.50	By deposits-----	\$937.65
To collections-----	763.15		
	937.65		937.65

[Jose Labrador y Vinals, marshal district court, San Juan—Account for month of February, 1907.]

To collections----- \$69.08 | By deposits----- \$69.08

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 73

[Oscar Bithorn y Huicy, marshal district court, Arecibo—Account for month of February, 1907.]

To collections----- \$111.55 | By deposits----- \$111.55

[Agustín Guevara Santini, marshal district court, Aguadilla—Account for month of February, 1907.]

To collections----- \$45.32 | By deposits----- \$45.32

[Enrique Rossy, marshal district court, Mayaguez—Account for month of February, 1907.]

To collections----- \$159.56 | By deposits----- \$159.56

[Antonio Arias, marshal district court, Ponce—Account for month of February, 1907.]

To collections----- \$51.05 | By deposits----- \$51.05

[José Juan Vidal, marshal district court, Guayama—Account for month of February, 1907.]

To collections----- \$73.15 | By deposits----- \$73.15

[Augusto Ortiz, marshal district court, Humacao—Account for month of February, 1907.]

To balance----- \$2.00 | By deposits----- \$59.57

To collections----- 57.57 | ----- 59.57

Total amount of fees and fines collected, \$5,437.38.

[Miscellaneous receipts from sundry sources.]

[George F. Miller, financial and receiving clerk, office of the treasurer—Account for month of February, 1907.]

To collections----- \$10,301.95 | By deposits----- \$10,301.95

[A. García de Quevedo, captain of the port of San Juan—Account for month of February, 1907.]

To collections----- \$2,227.05 | By deposits----- \$2,227.05

[Ramon Brandes, captain of the port of Mayaguez—Account for month of February, 1907.]

To collections----- \$333.90 | By deposits----- \$333.90

[P. Edelmiro Martínez, captain of the port of Ponce—Account for month of February, 1907.]

To collections----- \$338.94 | By deposits----- \$338.94

[The attorney-general of Porto Rico—Account for month of February, 1907.]

To collections----- \$10.00 | By deposits----- \$10.00

[Repayments to appropriations.]

[The commissioner of the interior—Account for month of February, 1907.]

To collections----- \$136.00 | By deposits----- \$136.00

[Bureau of printing and supplies—The Secretary of Porto Rico, as rendered by S. M. Hyde—Account for month of February, 1907.]

To collections----- \$111.00 | By deposits----- \$111.00

[Scott Truxton, special disbursing officer, Porto Rico commercial agency in the United States—Account for month of February, 1907.]

To collections----- \$100.00 | By deposits----- \$100.00

[The treasurer of Porto Rico—Account for month of February, 1907.]

To collections----- \$52.55 | By deposits----- \$52.55

[A. C. Haeselbarth, supervisor of charities—Account for month of February, 1907.]

To collections----- \$479.00 | By deposits----- \$479.00

Total miscellaneous receipts from sundry sources----- \$15,090.39

Total fines and fees collected----- 5,437.38

Total audited collections, miscellaneous receipts, \$20,527.77.

RECAPITULATION.

Insular revenues:

Insular and municipal taxes	\$366,494.71
Insular and municipal taxes on corporation property	8,429.99
Miscellaneous receipts of internal revenue	77.61
Miscellaneous receipts from sundry sources	20,527.77

\$395,530.08

Trust funds:

Municipal school taxes	14,474.96
Municipal bond-redemption taxes	24,680.29
Municipal school taxes on corporation property	301.67
Municipal bond-redemption taxes on corporation property	680.95
School extension in Porto Rico	796.65
Sundry trust-fund receipts	200.00
Teachers' pension fund	604.46
Redemption of certificates of indebtedness	1,949.37
Relief of municipalities, repayments	7,712.03
Relief of school boards, repayments	1,098.02
Interest and loans to municipalities	366.86
Interest on loans to school boards	90.98
Payment for expense of advertising sale of property account delinquent taxes, repayment	40.00

52,996.24

Total 448,526.32

Account of internal-revenue stamps for the month of March, 1907.

NEW SERIES—SECOND ISSUE.

Denomination.	On hand March 1, 1907.		Returned during March.	Total stamps on hand.	
	Number.	Value.		Number.	Value.
\$50	915,887	\$45,794,350.00		915,887	\$45,794,350.00
\$10	880,636	8,806,360.00		880,636	8,806,360.00
\$5	941,545	4,707,725.00		941,545	4,707,725.00
\$3	902,383	2,707,149.00		902,383	2,707,149.00
\$1	425,125	425,125.00		425,125	425,125.00
50-cent	623,428	311,714.00		623,428	311,714.00
25-cent	867,182	216,795.50		867,182	216,795.50
10-cent	538,934	53,893.40		538,934	53,893.40
5-cent	857,230	42,861.50		857,230	42,861.50
1-cent	758,292	7,532.92		758,292	7,532.92
Total	7,705,642	63,073,506.32		7,705,642	63,073,506.32

Denomination.	Issued during March.		Balance on hand March 31, 1907.	
	Number.	Value.	Number.	Value.
\$50	2,892	\$144,600.00	912,995	\$45,649,750.00
\$10	2,383	23,830.00	878,253	8,782,530.00
\$5	1,127	5,635.00	940,418	4,702,090.00
\$3	3,248	9,744.00	899,135	2,697,405.00
\$1	21,561	21,561.00	408,564	403,564.00
50-cent	9,300	4,650.00	614,128	307,064.00
25-cent	550	137.50	866,632	216,658.00
10-cent	600	60.00	538,334	53,834.40
5-cent	900	45.00	856,330	42,816.50
1-cent	4,225	42.25	749,067	7,490.67
Total	46,786	210,304.75	7,658,856	62,863,201.57

NEW SERIES—THIRD ISSUE.

Denomination.	On hand March 1, 1907.		Received during March, 1907.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent	33,064	\$6,612.80			33,064	\$6,612.80
10-cent	122,392	12,239.20			122,392	12,239.20
5-cent	162,380	8,116.50	466	\$23.30	162,796	8,139.80
4-cent	384,900	15,396.00	555	22.20	385,455	15,418.20
2-cent	35,390	707.80	52,273	1,045.46	87,663	1,753.26
1-cent	47,832	478.32			47,832	478.32
1/2-cent	50,392	839.88			50,392	839.88
Total	836,300	44,390.48	53,294	1,090.96	889,594	45,481.44

Account of internal-revenue stamps for the month of March, 1907—Continued.

NEW SERIES—THIRD ISSUE—Continued.

Denomination.	Issued during March.		Balance on hand March 31, 1907.	
	Number.	Value.	Number.	Value.
20-cent	640	\$128.00	32,424	\$6,484.80
10-cent	2,016	201.60	120,376	12,087.60
5-cent	155,766	7,788.30	7,030	351.50
4-cent	41,055	1,642.20	344,400	13,776.00
2-cent	83,873	1,737.46	790	15.80
1-cent	1,800	18.00	46,032	460.32
1½-cent			50,392	839.86
Total	288,150	11,515.56	601,444	33,965.88

Audited disbursements from insular revenues.

[Thomas L. Jett, disbursing officer of Porto Rico—Accounts for month of February, 1907]

DR.

To amount of balances, as per certificate of division of bookkeeping, warrants and requisitions	\$84,337.98
To warrants issued during the month of February, 1907:	
Legislative assembly	\$15,874.19
Executive departments and insular police	60,593.99
Office of the attorney-general	1,935.02
Department of the interior	28,902.13
Department of education	67,241.00
Department of health, charities, and correction	
Charities	14,967.16
Prisons	18,344.54
Department of justice, insular courts	24,005.12
	226,863.15
	311,201.13

CR.

By disbursements (settlements for March), as follows:

Executive council:	
Salaries	1,704.99
Contingent expenses	174.02
	1,879.01
Engrossing and enrolling clerks	1,032.00
Collection of historical data	100.00
House of delegates:	
Salaries	5,405.41
Contingent expenses	1,540.33
	6,945.74
Porto Rico anemia commission	4,867.13
Porto Rico code commission	460.50
Expenses of election in 1906	519.55
Office of the governor:	
Salaries	991.67
Contingent expenses	29.25
	1,020.92
Office of the secretary:	
Salaries	2,320.55
Contingent expenses	17.33
	2,337.88
Bureau of printing and supplies:	
Salaries	250.00
Contingent expenses	2,872.84
	3,122.84
Office of the treasurer:	
Salaries	8,370.78
Contingent expenses	3,202.84
	11,573.62
Collectors and deputy collectors of internal revenue, salaries	4,613.33
Office of the auditor:	
Salaries	2,151.67
Contingent expenses	32.18
	2,183.85
Government island of Culebra:	
Salaries	70.00
Contingent expenses	3.00
	73.00
Insular library of Porto Rico:	
Salaries	115.00
Contingent expenses	141.10
	256.10

By disbursements (settlements for March)—Continued.

Insular police—			
Salaries		\$32,483.45	
Contingent expenses		4,627.47	
			\$37,110.92
Office of the attorney-general—			
Salaries		1,753.71	
Contingent expenses		108.69	
			1,862.40
Office of the commissioner of the interior—			
Salaries		2,999.97	
Contingent expenses		265.69	
			3,265.66
Bureau of insular telegraph—			
Salaries		2,076.44	
Contingent expenses		921.44	
			2,997.88
Extension of telegraph system		877.70	
Construction and repair of roads and bridges		18,335.07	
Location, survey and classification of public lands		263.71	
Maintenance and repair of public buildings		1,144.07	
Expenses of executive mansion		1,084.31	
Construction of jail at Arecibo		514.91	
Completion of various roads		382.99	
Minor repairs San Juan docks		11.12	
Repairing barracks for jail purposes		941.44	
Construction of the Catano and Pueblo Viejo road		213.50	
Construction of cemetery, Cabras Island		413.57	
Repairing piers at Mayaguez		357.75	
Office of the commissioner of education—			
Salaries		2,208.33	
Contingent expenses		288.84	
			2,497.17
Text-books and school supplies—			
Teachers and superintendents—			
Salaries		56,444.59	
Contingent expenses		5,108.33	
			61,552.92
Instruction and training of Porto Rican students in Rio Piedras and the United States			
Common school equipment			
Library and museum, department of education			
Office of health, charities, and correction—			
Salaries		2,656.77	
Contingent expenses		744.83	
			3,401.60
Charitable institutions—			
Salaries		3,661.74	
Contingent expenses		6,095.84	
			9,757.58
Penal institutions—			
Salaries		4,285.66	
Contingent expenses		8,667.81	
			12,953.47
Supreme district, and municipal courts—			
Salaries			
Contingent expenses and municipal items			
Fees of witnesses and jurors			
Registrars of property—			
Salaries		2,958.34	
Contingent expenses		463.94	
			3,422.28
Treasurer's receipt No. 22430			
Treasurer's receipt No. 22471			
			229,494.10
			349.08
			20.75
			229,863.93
			81,337.20
Balance—			
			311,201.13

Audited disbursements from insular revenues.

[H. S. Hubbard, marshal United States district court—Account for month of February, 1907.]

To balance, certificate No. 101- \$772. 97
To warrant No. 384----- 2, 751. 10

By	disbursements:	
	Salaries	\$2,373.32
	Contingent expenses	244.67
		\$2,617.99
	Fees and mileage of wit- nesses	21.30
		2,639.29
By	balance	884.78
		3,524.07

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 77

[Scott Truxton, special disbursing officer, Porto Rico commercial agency in the United States—Account for month of February, 1907.]

To balance, certificate No. 93—	\$295.26	By disbursements:
To warrant No. 358—	500.00	Maintenance of a commercial agency in the United States—
		\$473.85
		By balance —————— 321.41

795.26

[S. C. Bothwell, marshal supreme court of Porto Rico, as special disbursing officer—Special account, from July 1, 1905, to March 5, 1907.]

To warrant No. 35—	\$350.00	By disbursements:
To warrant No. 194—	150.00	Special account—
To warrant No. 390—	20.02	Extradition of A. Kopel \$520.02
		520.02

Total audited disbursements from insular revenues, \$233,127.26.

Payment on settlement—Miscellaneous claims paid from insular revenues.

The audited miscellaneous claims from insular revenues are identical with the settlement warrants issued for the payment thereof, as stated on page 67, amounting to \$198,949.97.

Audited trust-fund disbursements.

[Thomas L. Jett, disbursing officer of Porto Rico—Construction and repair of country roads in Porto Rico—Account for month of February, 1907.]

To balance, certificate No. 89—	\$2,819.29	By disbursements:
To warrant No. 343—	2,000.00	Balance ——————
To warrant No. 357—	1,000.00	\$4,533.99
		1,285.30

5,819.29

5,819.29

[Thomas L. Jett, disbursing officer of Porto Rico—School extension in Porto Rico—Account for month of February, 1907.]

To balance, certificate No. 96—	\$750.32	By disbursements:
To warrant No. 348—	500.00	Salaries —————— \$460.83
To warrant No. 366—	200.00	Contingent expenses —————— 66.81
		Purchase and erection of portable schoolhouses— 9.38
		537.02
		By balance —————— 913.30
		1,450.32

[Thomas L. Jett, disbursing officer of Porto Rico—Salaries, treasury agents—Account for month of February, 1907.]

To warrant No. 373—	\$200.00	By disbursements:
		Salaries —————— \$200.00

200.00

200.00

[Thomas L. Jett, disbursing officer of Porto Rico—Fees for examinations—Account for month of February, 1907.]

To balance, certificate No. 83—	\$12.50	By disbursements:
To warrant No. 368—	525.00	Fees —————— \$525.00
		By balance —————— 12.50

537.50

537.50

Total audited disbursements from trust funds, \$5,796.01.

Payments on settlements—Miscellaneous claims paid from trust funds.

The total audited miscellaneous claims paid from trust funds are identical with the settlement warrants issued for the payment thereof, as stated on page 67, amounting to \$40,207.31.

Sundry trust-fund receipts.

[W. F. Willoughby, treasurer of Porto Rico—Salaries, treasury agents—Account for month of February, 1907.]

To collections	\$200.00	By depôsits	\$200.00
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RECAPITULATION.

Audited disbursements:	
Paid from insular revenues-----	\$233, 127. 26
Paid from trust funds-----	5, 796. 01
	<hr/>
Audited claims:	
Paid from insular revenues-----	198, 949. 97
Paid from trust funds-----	40, 207. 31
	<hr/>
Total audited disbursements and claims-----	239, 157. 28
	<hr/>
478, 080. 55	

Respectfully submitted.

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.
(Through the governor of Porto Rico.)

REPORT FOR APRIL, 1907.

GOVERNMENT HOUSE,
San Juan, P. R., June 12, 1907.

SIR: I have the honor to hand you herewith, for transmission to the Secretary of the Treasury, a letter from the auditor of Porto Rico transmitting the report of the transactions of the office of the auditor of Porto Rico for the month of April, 1907.

I have the honor to be, sir, your obedient servant,

RÉGIS H. POST,
Governor of Porto Rico.

The SECRETARY OF THE INTERIOR,
Washington, D. C.

AUDITOR OF PORTO RICO,
San Juan, P. R., May 31, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of April, 1907.

Very respectfully,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.
(Through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., May 31, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of April, 1907:

RECEIPTS.

Balance on hand at close of business March 31, 1907:

Available balance of insular revenues-----	\$900, 724. 47
Balance of trust funds-----	404, 000. 21
	<hr/>
Total-----	1, 394, 724. 68

INSULAR REVENUES DEPOSITED.

Customs receipts:		
Deposits by collector of customs for Porto Rico-----		\$72, 203. 03
Internal-revenue receipts:		
Deposits of internal-revenue receipts proper by collectors of internal revenue-----	\$280, 647. 72	
Deposits by treasurer of Porto Rico, for taxes collected on corporation property-----	580. 00	
Total deposits of internal revenue-----		281, 227. 72
Miscellaneous receipts:		
Deposits of miscellaneous receipts proper by collectors of internal revenue-----	209. 63	
Deposits of miscellaneous receipts by various officers from all other sources, including in- terest on daily balances by depositaries for insular revenues-----	21, 161. 48	
Total deposits of miscellaneous receipts-----		21, 371. 11
Total deposits to credit of insular revenues-----		374, 801. 86
Repayments:		
By various officers-----		11, 753. 91
Total deposits to credit of insular revenues, including repayments-----		386, 555. 77
TRUST FUNDS DEPOSITED.		
School tax:		
Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue-----	\$4, 420. 96	
Bond redemption tax:		
Deposits of bond-redemption taxes by treasurer of Porto Rico and col- lectors of internal revenue, viz—		
San Juan-----	\$2, 445. 10	
Arecibo-----	899. 19	
Mayaguez-----	5, 439. 92	
Ponce-----	1, 658. 62	
Total bond-redemption taxes-----		10, 442. 83
Sundry trust-fund deposits:		
Deposited by treasurer of Porto Rico on account salaries, treasury agents-----	200. 00	
Deposited by treasurer of Porto Rico on account cash bond furnished by Enrique Acosta Lopez as guaranty for replacing trees destroyed by fire-----	25. 00	
Deposited by M. Gorbea, collector of internal revenue, Mayaguez, on ac- count of sale of property for taxes of Tomas Serray, embargo proceed- ings-----	5. 83	
Deposited by Dr. José N. Carbo- nelli, treasurer board of medical examiners, on account medical board fund-----	131. 00	
Total sundry trust fund deposits-----		361. 83
Total deposits to credit of trust funds-----		15, 225. 62
Repayments to trust funds:		
Deposited by treasurer of Porto Rico, account school extension in Porto Rico-----	\$1, 145. 82	

Repayments to trust funds—Cont'd.

Deposited by treasurer of the University of Porto Rico on account university fund-----	\$1,733.68
Total repayments to trust funds-----	\$2,879.50
Transfers:	
Amount transferred from school tax insular revenues to school tax trust fund-----	345.44
Total deposits to credit of trust funds, including repayments and transfers-----	\$18,450.56
Total deposits for the month of April, 1907-----	405,006.33
Balance on hand April 1, 1907-----	1,394,724.68
Total receipts to be accounted for-----	1,799,731.01

EXPENDITURES FROM INSULAR REVENUES.

Amounts advanced to disbursing officers on account of appropriations payable from insular revenues.

Legislative:	
Executive council, salaries and expenses-----	\$1,969.99
House of delegates, salaries-----	620.00
Total amount advanced for legislative expenditures-----	\$2,589.99
Executive:	
Office of the governor, salaries and expenses-----	941.66
Office of the secretary, salaries and expenses, viz—	
Secretary's office proper-----	\$1,695.53
Bureau of printing and supplies-----	2,450.00
Office of the attorney-general, salaries and expenses-----	4,145.53
Office of the treasurer, salaries and expenses-----	2,005.55
Office of the auditor, salaries and expenses-----	11,401.43
Department of the Interior, salaries and expenses, viz—	2,818.96
Office of the commissioner-----	4,522.75
Bureau of insular telegraph-----	6,400.00
Completion of roads under construction and maintenance and repair of roads and bridges-----	15,000.00
Maintenance and repair of public buildings-----	3,300.00
Location, survey, and classification of public roads and lands-----	637.12
Expenses, executive mansion-----	1,500.00
Construction of various roads-----	2,000.00
Survey of insular roads-----	500.00
Survey of lands belonging to the people of Porto Rico-----	1,000.00
Extension of Arecibo jail-----	200.00
Extending the intendencia building-----	5,000.00
Extension of insular telegraph system-----	3,000.00
Repairs to landing pier at Catano-----	750.00
Department of education, salaries and expenses-----	43,809.87
Department of health, charities, and correction-----	65,715.08
Insular police, salaries and expenses-----	24,060.79
Registrars of property, salaries and expenses-----	34,950.00
Collectors and deputy collectors of internal revenue, salaries-----	3,235.00
Government of the island of Culebra, salaries-----	4,500.00
Insular library and museum of Porto Rico, salaries-----	70.00
Collection of historical data of Porto Rico-----	115.00
Porto Rico code commission-----	100.00
	455.00

RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 81

Providing a list of electors-----	\$764.44
Porto Rico anemia commission-----	4,000.00
Maintenance of a commercial agency in the United States-----	485.00
Funds for the University of Porto Rico-----	2,500.00
	<hr/>
Total amount advanced for executive expenditures-----	\$206,073.31
Judicial:	
United States district court, salaries and expenses-----	\$2,773.30
Insular courts, salaries and expenses-----	23,046.92
Publication of the decisions of the supreme court of Porto Rico and of the United States district court-----	193.33
	<hr/>
Total amount advanced for judicial expenditures-----	26,013.55
Total amount advanced from insular revenues-----	234,676.85
<i>Claims audited and paid on settlement warrants from appropriations payable from insular revenues.</i>	
To individual claimants-----	\$7,958.60
Municipal property tax:	
General fund (treasurers of various municipalities)-----	\$49,116.19
Road fund (treasurers of various municipalities)-----	5,458.32
School fund (treasurers of various school boards)-----	13,829.04
	<hr/>
Municipal tax on corporation property:	68,403.55
General fund (treasurers of various municipalities)-----	4,449.91
Road fund (treasurers of various municipalities)-----	494.70
School fund (treasurers of various school boards)-----	1,239.33
	<hr/>
Relief of municipalities:	6,183.94
To amount loaned to various municipalities-----	17,964.29
Relief of school boards:	
To amount loaned to school board of Juana Diaz, P. R.-----	1,500.00
	<hr/>
Total paid on settlement warrants from insular revenues-----	102,010.38
Total paid from insular revenues-----	336,687.23
Transfers:	
To amount transferred from school tax, insular revenues, to school tax, trust fund-----	345.44
	<hr/>
Total paid from insular revenues, including transfers-----	337,032.67
	<hr/>
	TRUST FUNDS.
<i>Amount advanced to disbursing officers payable from trust funds.</i>	
Department of the interior:	
Ponce-Penuelas road-----	\$500.00
Department of education:	
School extension in Porto Rico-----	1,400.00
Office of the treasurer:	
Salaries, treasury agents-----	200.00
University of Porto Rico:	
University fund-----	2,500.00
	<hr/>
Total advanced from trust funds-----	4,600.00

Claims audited and paid on settlement warrants from trust funds.

To individual claimants-----	\$206.00
To treasurers of the various school boards on account school tax-----	6,441.28
To treasurers of certain municipalities on account municipal bond redemption tax-----	11,164.80
 Total paid on settlement warrants from trust funds-----	 \$17,812.08
 Total paid from trust funds-----	 \$22,412.08
 Total expenditures for the month of April, 1907-----	 359,444.75
 Total receipts to be accounted for (page 80)-----	\$1,799,731.01
Total expenditures in month of April, 1907-----	359,444.75
 Balance on hand at close of business, April 30, 1907-----	 1,440,286.26
Agreeing with the general ledgers of the auditor and treasurer as follows:	
To credit of insular revenues-----	\$1,040,247.57
To credit of trust funds-----	400,038.69
 Total-----	 1,440,286.26

COMPARATIVE STATEMENT.

Balance on hand at close of business, April 30, 1907-----	\$1,440,286.26
Less balance of trust funds, April 30, 1907-----	400,038.69
 Available balance of insular revenues, April 30, 1907-----	 \$1,040,247.57
Balance on hand at close of business, March 31, 1907-----	\$1,394,724.68
Less balance of trust funds, March 31, 1907-----	404,000.21
 Available balance of insular revenues, March 31, 1907-----	 990,724.47
Increase in available balance of insular revenues in April, 1907-----	49,523.10

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF APRIL, 1907.

Accounts of the treasurer of Porto Rico and the depositories for insular revenues.

[W. F. Willoughby, treasurer of Porto Rico—Account of receipts and expenditures for March, 1907.]

DR.

To balance February 28, 1907, as per certificate No. 549-----	\$1,533,879.97
Receipts during March, 1907:	
Customs receipts-----	\$98,000.00
Internal-revenue receipts-----	255,394.27
Miscellaneous receipts-----	16,591.10
Repayments-----	9,414.43
	\$379,399.80
Trust funds-----	20,579.08
	399,978.88
Amount of transfer warrants:	
Credited to trust funds-----	80,000.00
	2,013,858.85

CR.

Expenditures during March, 1907, by warrants paid and discharged:

Insular revenues—

Accountable warrants	\$243, 476. 05
Settlement warrants	199, 416. 53
	<u>\$442, 892. 58</u>

Trust funds:

Accountable warrants	3, 700. 00
Settlement warrants	40, 207. 31
	<u>43, 907. 31</u>
	<u>\$486, 799. 89</u>

Amount of transfer warrants:

Paid from insular revenues	<u>80, 000. 00</u>
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By balance due to the people of Porto Rico:

On deposit with First National Bank of Porto Rico, San Juan	200, 000. 00
On deposit with American Colonial Bank, San Juan	1, 147, 058. 96
On deposit with Banco Territorial y Agrícola, San Juan	50, 000. 00
On deposit with Banco de Puerto Rico, San Juan	50, 000. 00
	<u>1, 447, 058. 96</u>
	<u>2, 013, 858. 85</u>

Balance due the people of Porto Rico March 31, 1907, as shown by the audit of the treasurer's account

Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account	<u>52, 334. 28</u>
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Balance March 31, 1907, as shown by the general ledgers of receipts and expenditures, and as stated in the auditor's report of May 29, 1907	<u>1, 394, 724. 68</u>
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AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for March, 1907.]

DR.

To balance February 28, as per certificate No. 543	\$1, 321, 450. 77
To amount of insular revenues and trust funds received in March, 1907	318, 324. 56
To amount of deposits during March, 1907, as per treasurer's receipts issued therefor, but not taken up in bank's statement	80, 304. 84
To interest on average daily balances for the month of March, 1907, at the rate of 2 per cent per annum	1, 809. 16
	<u>1, 721, 889. 33</u>

CR.

By amount of drafts of the treasurer of Porto Rico paid by said bank in March, 1907	612, 883. 22
By balance due the treasurer of Porto Rico	1, 109, 006. 11
	<u>1, 721, 889. 33</u>

Balance due the treasurer of Porto Rico by—

First National Bank	200, 000. 00
Banco Territorial y Agrícola	50, 000. 00
Banco de Puerto Rico	50, 000. 00
American Colonial Bank	1, 109, 006. 11
Total	<u>1, 409, 006. 11</u>

84 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

From which deduct:

Amount of deposits received by the American Colonial Bank during March, 1907, not charged in treasurer's books, and for which treasurer's receipts were not issued in said month-----	\$2,110.85
Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in March account-----	12,170.58
	<hr/>
	\$14,281.48

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer, and auditor's report for April, 1907-----	1,394,724.68
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AUDITED INSULAR REVENUES.

Internal-revenue receipts—Collections of internal revenue—Insular and municipal taxes.

[R. T. Ponte, first district, San Juan—Account for March, 1907.]

To balance, certificate No. 564-----	\$1.58	By deposits -----	\$69,458.09
To collections-----	69,457.11	Balance -----	.60
	<hr/>		69,458.69

[Enrique Ramos Tulier, second district, Caguas—Account for March, 1907.]

To balance, certificate No. 565-----	\$0.24	By deposits -----	\$10,251.39
To collections-----	10,251.15		<hr/>
	<hr/>	10,251.39	10,251.39

[Angel Mattei, third district, Arecibo—Account for March, 1907.]

To balance, certificate No. 566-----	\$33.36	By deposits -----	\$46,031.71
To collections-----	46,032.04	Balance -----	33.69
	<hr/>		46,065.40

[Manuel Gorbea, fifth district, Mayaguez—Account for March, 1907.]

To balance, certificate No. 567-----	\$0.05	By deposits -----	\$31,124.54
To collections-----	31,124.84	Balance -----	.35
	<hr/>		31,124.89

[Bartolome Esteva, sixth district, Ponce—Account for March, 1907.]

To balance, certificate No. 568-----	\$2.16	By deposits -----	\$65,041.90
To collections-----	65,039.76	Balance -----	.02
	<hr/>		65,041.92

[Vicente Belgodere, seventh district, Guayama—Account for March, 1907.]

To collections-----	\$14,070.38	By deposits -----	\$14,070.38
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[Lisandro Ramirez, eighth district, Humacao—Account for March, 1907.]

To collections-----	\$10,905.73	By balance, certificate No. 570-----	\$0.10
	<hr/>	By deposits -----	10,905.53
	<hr/>	Balance -----	.10

[Jose A. Vera, ninth district, Vieques—Account for March, 1907.]

To collections-----	\$505.25	By deposits -----	\$505.15
	<hr/>	Balance -----	.10

505.25

Total collections pertaining to insular and municipal taxes, \$247,386.26.

Insular and municipal taxes on corporation property.

[W. F. Willoughby, treasurer of Porto Rico—Account for March, 1907.]

To collections-----	\$8,002.84	By deposits -----	\$8,002.84
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Total audited collections, insular and municipal taxes on corporation property, \$8,002.84.

Miscellaneous receipts of internal revenue.

[Enrique Ramos Tulier, second district, Caguas—Account for March, 1907.]	To collections	\$7.16	By deposits	\$7.16
[Manuel Gorbea, fifth district, Mayaguez—Account for March, 1907.]	To collections	\$21.75	By deposits	\$21.75
[Bartolome Esteva, sixth district, Ponce—Account for March, 1907.]	To collections	\$12.18	By deposits	\$12.18
Total audited collections pertaining to miscellaneous receipts of internal revenue, \$41.04.				

Miscellaneous receipts from sundry sources.

[George F. Miller, financial and receiving clerk, office of the treasurer—Account for March, 1907.]	To collections	\$8,138.57	By deposits	\$8,138.57
[A. Garcia de Quevedo, captain of the port of San Juan—Account of March, 1907.]	To collections	\$2,324.46	By deposits	\$2,325.46
To balance		1.00		
		2,325.46		2,325.46
[P. Edelmiro Martinez, captain of the port of Ponce—Account for March, 1907.]	To collections	\$407.01	By deposits	\$407.01
[Ramon Brandes, captain of the port of Mayaguez—Account for March, 1907.]	To collections	\$306.51	By deposits	\$306.51
[Jose E. Benedicto, registrar of property, Mayaguez—Account for March, 1907.]	To collections	\$0.50	By deposits	\$0.50
[Jose M. Lopez, registrar of property, Arecibo—Account for March, 1907.]	To collections	\$0.50	By deposits	\$0.50

Repayments to appropriations.

[A. C. Haeselbarth, supervisor of charities—Account for March, 1907.]	To collections	\$315.50	By deposits	\$315.50
[Bureau of printing and supplies—The secretary of Porto Rico, as rendered by S. M. Hyde—Account for March, 1907.]	To collections	\$297.40	By deposits	\$297.40
[The commissioner of the interior—Account for March, 1907.]	To collections	\$68.00	By deposits	\$68.00
[M. W. Knowlton, secretary and treasurer University of Porto Rico—Account for January, February, and March, 1907.]	To collections	\$89.40	By deposits	\$89.40
[D. W. May, special agent in charge United States agricultural experiment station, Mayaguez—Account for March, 1907.]	To collections	\$5.00	By deposits	\$5.00

Fees and fines collected by secretaries and marshals of insular courts.

[Jose E. Figueras, secretary district court, San Juan—Account for March, 1907.]	To balance	\$3.05	By deposits	\$1,247.81
To collections		1,247.81	Balance	3.05
		1,250.86		1,250.86
[Manuel de J. Boneta, former secretary, as rendered by Felipe Padilla, acting secretary, district court, Arecibo—Account for March, 1907.]	To balance	\$8.75	By deposits	\$382.18
To collections		373.93	Balance	.50
		382.68		382.68

86 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Jose Besora y Mestre, secretary district court, Aguadilla—Account for March, 1907.]			
To collections-----	\$161.65	By deposits-----	\$161.65
[Francisco Llavat, secretary district court, Mayaguez—Account for March, 1907.]			
To collections-----	\$794.89	By deposits-----	\$794.89
[Francisco Barnes Plaja, secretary district court, Ponce—Account for March, 1907.]			
To collections-----	\$1,120.69	By deposits-----	\$1,120.69
[Francisco Morales, secretary district court, Guayama—Account for March, 1907.]			
To collections-----	\$675.64	By deposits-----	\$675.64
[Enrique Rincon Plumey, secretary district court, Humacao—Account for March, 1907.]			
To collections-----	\$1,103.24	By deposits-----	\$1,103.24
[Manuel de J. Boneta, as rendered by F. Padilla, acting secretary district court, Arecibo—Supplemental to March 31, 1907.]			
To balance-----	\$0.50	By deposits-----	\$73.22
To collections-----	73.22	Balance -----	.50
	73.72		73.72
[José Labrador y Vinals, marshal district court, San Juan—Account for March, 1907.]			
To collections-----	\$96.16	By deposits-----	\$96.16
[Oscar Bithron y Huicy, marshal district court, Arecibo—Account for March, 1907.]			
To collections-----	\$93.22	By deposits-----	\$93.22
[Agustin Guevara Santini, marshal district court, Aguadilla—Account for March, 1907.]			
To collections-----	\$79.27	By deposits-----	\$79.27
[Enrique Rossy, marshal district court, Mayaguez—Account for March, 1907.]			
To collections-----	\$133.63	By deposits-----	\$133.63
[Antonio Arias, marshal district court, Ponce—Account for March, 1907.]			
To collections-----	\$84.45	By deposits-----	\$84.45
[José Juan Vidal, marshal district court, Guayama—Account for March, 1907.]			
To collections-----	\$68.84	By deposits-----	\$68.84
[Augusto Ortiz, marshal district court, Humacao—Account for March, 1907.]			
To collections-----	\$108.85	By deposits-----	\$108.85
Total amount of fees and fines collected, \$6,223.74.			
Total miscellaneous receipts from sundry sources-----			\$11,953.85
Total fees and fines collected-----			6,223.74
Total audited collections, miscellaneous receipts, \$18,177.59.			

AUDITED TRUST FUNDS.

Municipal school tax on property.

[R. T. Ponte, first district, San Juan—Account for March, 1907.]			
To balance, certificate No. 572-----	\$0.18	By deposits-----	\$1,452.87
To collections-----	1,452.79	Balance-----	.10
	1,452.97		1,452.97
[Enrique Ramos Tulier, second district, Caguas—Account for March, 1907.]			
To collections-----	\$529.62	By deposits-----	\$529.62
[Angel Mattei, third district, Arecibo—Account for March, 1907.]			
To balance, certificate No. 574-----	\$0.10	By deposits-----	\$1,160.09
To collections-----	1,161.03	Balance-----	1.04
	1,161.13		1,161.13

[Manuel Gorbea, fifth district, Mayaguez—Account for March, 1907.]

To balance, certificate No. 575-	\$0.10	By deposits-----	\$739.99
To collections-----	739.89		
	739.99		739.99

[Bartolome Esteva, sixth district, Ponce—Account for March, 1907.]

To balance, certificate No. 576-	\$1.60	By deposits-----	\$671.77
To collections-----	670.27	Balance-----	.10
	671.87		671.87

[Vicente Belgodere, seventh district, Guayama—Account for March, 1907.]

To collections-----	\$424.78	By deposits-----	\$424.78
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[Lisandro Ramirez, eighth district, Humacao—Account for March, 1907.]

To collections-----	\$457.67	By deposits-----	\$457.47
		Balance-----	.20
	457.67		457.67

[Jose A. Vera, ninth district, Vieques—Account for March, 1907.]

To collections-----	\$20.12	By deposits-----	\$20.02
		Balance-----	.10
	20.12		20.12

Total collections pertaining to municipal school tax, \$5,456.17.

Municipal bond-redemption tax.

[R. T. Ponte, first district, San Juan—Account for March, 1907.]

To collections-----	\$3,515.83	By deposits-----	\$3,515.83
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[Angel Mattei, third district, Arecibo—Account for March, 1907.]

To balance, certificate No. 581-	\$0.98	By deposits-----	\$1,320.31
To collections-----	1,319.33		
	1,320.31		1,320.31

[Manuel Gorbea, fifth district, Mayaguez—Account for March, 1907.]

To collections-----	\$3,497.12	By deposits-----	\$3,496.80
		Balance-----	.32
	3,497.12		3,497.12

[Bartolome Esteva, sixth district, Ponce—Account for March, 1907.]

To balance, certificate No. 583-	\$102.05	By deposits-----	\$1,267.33
To collections-----	1,165.28		
	1,267.33		1,267.33

Total audited collections, municipal bond-redemption taxes, \$9,497.56.

Sundry accounts of W. F. Willoughby, treasurer of Porto Rico.

[Municipal school tax on corporation property—Trust fund—Account for March, 1907.]

To collections-----	\$639.23	By deposits-----	\$639.23
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[Municipal bond redemption tax on corporation property—Trust fund—Account for March, 1907.]

To collections-----	\$1,564.48	By deposits-----	\$1,564.48
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[Redemption of certificates of indebtedness—Trust fund—Account for March, 1907.]

To collections-----	\$1,572.33	By deposits-----	\$1,572.33
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[School extension in Porto Rico—Trust fund—Account for March, 1907.]

To collections-----	\$1,340.18	By deposits-----	\$1,340.18
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Sundry trust fund receipts.

[W. F. Willoughby, treasurer of Porto Rico—Salaries—Treasury agents—Account for March, 1907.]

To collections-----	\$200.00	By deposits-----	\$200.00
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[M. W. Knowlton, secretary and treasurer of the University of Porto Rico—Account for January, February, and March, 1907.]

To collections ----- \$260.32 | By deposits ----- \$260.32

Total audited collections, sundry trust fund receipts, \$460.32.

RECAPITULATION.

Insular revenues:

Insular and municipal taxes-----	\$247,386.26
Insular and municipal taxes on corporation property-----	8,002.84
Miscellaneous receipts of internal revenue-----	41.04
Miscellaneous receipts from sundry sources-----	18,177.59
	\$273,607.73

Trust funds:

Municipal school taxes-----	5,456.17
Municipal bond redemption tax-----	9,497.56
Municipal school taxes on corporation property-----	639.23
Municipal bond redemption taxes on corporation property-----	1,564.48
Redemption of certificates of indebtedness-----	1,572.33
School extension in Porto Rico-----	1,340.18
Sundry trust fund receipts-----	460.32
	20,530.27

Total ----- 294,138.00

SPECIAL ACCOUNTS—INSULAR REVENUES.

Sundry accounts of W. F. Willoughby, treasurer of Porto Rico.

[Relief of municipalities—Repayments—Account for March, 1907.]

To collections ----- \$6,966.37 | By deposits ----- \$6,966.37

[Interest on loans to school boards—Account for March, 1907.]

To collections ----- \$92.15 | By deposits ----- \$92.15

[Relief of school boards—Repayments—Account for March, 1907.]

To collections ----- \$1,435.79 | By deposits ----- \$1,435.79

[Interest on loans to municipalities—Account for March, 1907.]

By deposits ----- \$467.80 | To collections ----- \$467.80

Account of internal-revenue stamps for the month of April, 1907.

NEW SERIES—SECOND ISSUE.

Denomination.	On hand April 1, 1907.		Total stamps on hand.	
	Number.	Value.	Number.	Value.
\$50-----	912,995	\$45,649,750.00	912,995	\$45,649,750.00
\$10-----	878,253	8,782,530.00	878,253	8,782,530.00
\$5-----	940,418	4,702,090.00	940,418	4,702,090.00
\$3-----	899,135	2,697,405.00	899,135	2,697,405.00
\$1-----	403,564	403,564.00	403,564	403,564.00
50-cent-----	614,128	307,034.00	614,128	307,034.00
25-cent-----	856,632	216,658.00	856,632	216,658.00
10-cent-----	538,334	53,833.40	538,334	53,833.40
5-cent-----	856,330	42,816.50	856,330	42,816.50
1-cent-----	749,067	7,490.67	749,067	7,490.67
Total -----	7,658,856	62,863,201.57	7,658,856	62,863,201.57

Denomination.	Issued during April.		Balance on hand April 30, 1907.	
	Number.	Value.	Number.	Value.
\$50-----	2,554	\$127,700.00	910,441	\$45,522,050.00
\$10-----	2,067	20,670.00	876,186	8,761,830.00
\$5-----	769	3,845.00	939,649	4,698,245.00
\$3-----	1,098	3,294.00	988,037	2,694,111.00
\$1-----	5,660	5,660.00	397,904	397,904.00
50-cent-----	2,425	1,212.50	611,703	305,851.50
25-cent-----	275	68.75	866,357	216,589.25
10-cent-----	1,000	100.00	587,334	53,733.40
5-cent-----	1,000	50.00	855,330	42,766.50
1-cent-----	2,000	20.00	747,067	7,470.67
Total -----	18,848	162,620.25	7,640,008	62,700,581.32

Account of internal-revenue stamps for the month of April, 1907—Continued.

NEW SERIES—THIRD ISSUE.

Denomination.	On hand April 1, 1907.		Received during April, 1907.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent	32,424	\$6,484.80	—	—	32,424	\$6,484.80
10-cent	120,376	12,037.60	—	—	120,376	12,037.60
5-cent	7,030	351.50	400,000	\$20,000.00	407,030	20,351.50
4-cent	344,400	13,776.00	—	—	344,400	13,776.00
2-cent	790	15.80	315,000	6,300.00	315,790	6,315.80
1-cent	46,032	460.32	—	—	46,032	460.32
1 $\frac{1}{2}$ -cent	50,392	839.86	—	—	50,392	839.86
Total	601,444	33,965.88	715,000	26,300.00	1,316,444	60,265.88

Denomination.	Issued during April.		Balance on hand April 30, 1907.	
	Number.	Value.	Number.	Value.
20-cent	640	\$128.00	31,784	\$6,356.80
10-cent	3,120	312.00	117,256	11,725.60
5-cent	208,000	10,400.00	199,030	9,951.50
4-cent	68,600	2,744.00	275,500	11,032.00
2-cent	248,000	4,960.00	67,790	1,355.80
1-cent	13,200	132.00	32,832	323.32
1 $\frac{1}{2}$ -cent	—	—	50,392	839.86
Total	541,560	18,676.00	774,884	41,589.88

Audited disbursements from insular revenues.

[Thomas L. Jett, disbursing officer of Porto Rico—Account for month of March, 1907.]

Dr.

To amount of balances as per certificate of division of bookkeeping, warrants, and requisitions	—	\$81,337.20
To warrants issued during the month of April, 1907:		
Legislative assembly	\$17,425.96	
Executive departments and insular police	61,761.59	
Office of the attorney-general	1,988.22	
Department of the interior	39,415.81	
Department of education	62,482.42	
Department of health, charities, and correction—		
Charities	11,133.84	
Prisons	11,031.68	
Department of justice, insular courts	30,113.13	
		235,352.65
Total		316,689.85

Cr.

By disbursements (settlements for April, 1907) as follows:

Executive council—		
Salaries	\$1,913.35	
Contingent expenses	259.80	2,173.15
2,173.15		806.16
Engrossing and enrolling clerks		
House of delegates—		
Salaries	3,015.40	
Contingent expenses	1,779.96	4,795.36
Anemia commission		4,452.37
Expenses of election		171.40
Porto Rico code commission		460.42
Office of the governor—		
Salaries	841.68	
Contingent expenses	63.37	905.05
Office of the secretary—		
Salaries	2,565.04	
Contingent expenses	115.30	2,680.34
Bureau of printing and supplies—		
Salaries	150.00	
Contingent expenses	696.65	846.65
Office of the treasurer—		
Salaries	8,792.69	
Contingent expenses	2,967.07	11,759.76

90 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

By disbursements (settlements for April, 1907)—Continued.	
Collectors and deputy collectors of internal revenue, salaries	\$4, 881. 70
Office of the auditor—	
Salaries	\$2, 202. 75
Contingent expenses	33. 45
	2, 236. 20
Government island of Culebra—	
Salaries	70. 00
Contingent expenses	3. 00
	73. 00
Insular library of Porto Rico—	
Salaries	115. 00
Contingent expenses	133. 24
	248. 24
Insular police—	
Salaries	31, 665. 09
Contingent expenses	2, 483. 17
	34, 148. 26
Office of the attorney-general—	
Salaries	1, 673. 37
Contingent expenses	95. 38
	1, 768. 75
Publishing decisions of supreme and district courts—	
Department of the interior—	
Salaries	3, 078. 39
Contingent expenses	1, 131. 16
	4, 209. 55
Bureau of insular telegraph—	
Salaries	4, 859. 63
Contingent expenses	2, 165. 41
	7, 025. 04
Maintenance and repair of roads	
Maintenance and repair of public buildings	
Expenses of executive mansion	
Extension telephone and telegraph system	
Repairs of building and cemetery, Cabras Island	
Repairing pier at Mayaguez	
Department of education—	
Salaries	2, 171. 70
Contingent expenses	252. 30
	2, 424. 00
Text books and school supplies	
Teachers and superintendents—	
Salaries	57, 593. 01
Contingent expenses, schools	2, 216. 90
	59, 809. 91
Library and museum, department of education	
Education of students in the United States and Porto Rico	
Office of health, charities, and correction—	
Salaries	2, 506. 81
Contingent expenses	2, 280. 88
	4, 787. 69
Charitable institutions—	
Salaries	3, 848. 38
Contingent expenses	4, 764. 60
	8, 612. 98
Penal institutions—	
Salaries	4, 278. 68
Contingent expenses	6, 407. 84
	10, 686. 52
Insular courts—	
Salaries	18, 088. 26
Contingent expenses	1, 316. 29
	19, 404. 55
Fees for jurors and witnesses	
Registrars of property—	
Salaries	2, 973. 35
Contingent expenses	7. 00
	2, 980. 35
Treasurer's receipt No. 22,596	
Balance	
	218, 796. 59
	98. 13
	97, 795. 13
	316, 689. 85

[H. S. Hubbard, marshal, United States district court—Account for March, 1907.]

To balance, certificate No. 110—	\$884. 78	By disbursements :	
To warrant No. 413—	4, 653. 38	Salaries	\$2, 453. 38
		Contingent expenses	86. 93
		Fees and mileage of witnesses	9. 00
		Fees and mileage of jurors	30. 00
			2, 579. 31
		Balance	2, 958. 85
			5, 538. 16

[Scott Truxtun, special disbursing officer, Porto Rico commercial agency in the United States—Account for March, 1907.]

To balance, certificate No. 107—	\$321.41	By disbursements:
To warrant No. 398-----	450.00	Salaries, maintenance of a commercial agency in the United States----- \$358.34
		Contingent expenses-----
		Rent----- 66.67
		Incidentals----- 39.60
		464.61
		Balance ----- 306.80
	771.41	771.41

[M. W. Knowlton, secretary and treasurer, University of Porto Rico—Account for January, February, and March, 1907.]

To balance, certificate No. 73—	\$2,894.36	By disbursements:
To warrant No. 370-----	3,000.00	Salaries, University of Porto Rico----- \$5,630.43
To warrant No. 404-----	3,000.00	Contingent expenses, University of Porto Rico----- 510.57
		6,141.00
		Balance ----- 2,753.36
	8,894.36	8,894.36

[M. W. Knowlton, secretary and treasurer, University of Porto Rico—Account for period from April 1 to 15, 1907.]

To balance, certificate No. 118—	\$2,753.36	By disbursements:
		Support and maintenance normal school—
		Salaries ----- \$104.00
		Contingent expenses----- 72.02
		176.02
		By treasurer's receipt No. 22,762 ----- 2,577.34
	2,753.36	2,753.36

Total audited disbursements from insular revenues, \$326,050.39.

Payment on settlement miscellaneous claims paid from insular revenues.

The audited miscellaneous claims from insular revenues are identical with the settlement warrants issued for the payment thereof amounting to \$102,010.38.

Audited trust-fund disbursements.

[Thomas L. Jett, disbursing officer of Porto Rico, school extension in Porto Rico—Account for March, 1907.]

To balance, certificate No. 106—	\$913.30	By disbursements:
To warrant No. 394-----	500.00	General account-----
		Salaries ----- \$393.34
		Contingent expenses----- 96.38
		489.72
		Purchase and erection of portable schoolhouses----- 268.41
		Balance ----- 655.17
	1,413.30	1,413.30

[Thomas L. Jett, disbursing officer of Porto Rico, construction and repair of country roads—Account for March, 1907.]

To balance, certificate No. 111—	\$1,285.30	By disbursements, construction and repair of country roads in Porto Rico:
		Bayamon-Comerio road----- \$199.42
		Voluntary payments for construction of Cialitas bridge ----- 39.00
		238.42
		Balance ----- 1,046.88
	1,285.30	1,285.30

[Thomas L. Jett, disbursing officer of Porto Rico, salaries, treasury agents—Account for March, 1907.]

To warrant No. 415-----	\$200.00	By disbursements: Salaries, treasury agents-----	\$200.00
	200.00		200.00

[M. W. Knowlton, secretary and treasurer, University of Porto Rico—Account for period from April 1 to 15, 1907.]

To balance, certificate No. 120-----	\$4,089.26	By disbursements: Contingent expenses-----	\$2,459.83
		By treasurer's receipt No. 22,761-----	1,629.43
	4,089.26		4,089.26

[M. W. Knowlton, secretary and treasurer, University of Porto Rico—Account for January, February, and March, 1907.]

To balance, certificate No. 74-----	\$2,621.35	By disbursements: Salaries, University of Porto Rico-----	\$1,358.40
To warrant No. 371-----	2,000.00	Contingent expenses, University of Porto Rico-----	2,173.69
To warrant No. 427-----	3,000.00		
		Balance-----	3,532.09
	7,621.35		4,089.26
			7,621.35

Total audited disbursements from trust funds, \$7,188.47.

Payments on settlement—Miscellaneous claims paid from trust funds.

The total audited miscellaneous claims paid from trust funds are identical with the settlement warrants issued for the payment thereof, \$17,812.08.

RECAPITULATION.

Audited disbursements:			
Paid from insular revenues-----		\$326,050.39	
Paid from trust funds-----		7,188.47	\$333,238.86
Audited claims:			
Paid from insular revenues-----		102,010.38	
Paid from trust funds-----		17,812.08	119,822.46
			452,061.32

Respectfully submitted.

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.
(Through the governor of Porto Rico.)

REPORT FOR MAY, 1907.

GOVERNMENT HOUSE,
San Juan, P. R., July 10, 1907.

SIR: In compliance with the request contained in your letter to me of June 20, 1907, I have the honor to transmit herewith, in duplicate, the report of the auditor of Porto Rico for the month of May, 1907, for transmission to the Secretary of the Treasury.

Very respectfully,

RÉGIS H. POST,
Governor of Porto Rico.

The SECRETARY OF THE INTERIOR,
Washington, D. C.

[Copy to the honorable the Secretary of the Interior.]

JULY 9, 1907.

SIR: I have the honor to transmit herewith copy of the report of the auditor of Porto Rico to the Secretary of the Treasury for the month of May, 1907, which I assume will be transmitted through the Secretary of the Interior, in accordance with the Executive order dated May 11, 1907.

Very respectfully,

(Signed)

GEORGE CABOT WARD,
Auditor of Porto Rico.

• The GOVERNOR,
San Juan, P. R.

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., June 19, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of May, 1907:

RECEIPTS.

Balance on hand at close of business, April 20, 1907:

Available balance of insular revenues-----	\$1,040,247.57
Balance of trust funds-----	400,038.69
Total -----	<u>1,440,286.26</u>

INSULAR REVENUES DEPOSITED.

Customs receipts:

Deposits by collector of customs for Porto Rico-----	77,000.00
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Internal-revenue receipts:

Deposits of internal-revenue receipts proper by collectors of internal revenue-----	208,466.34
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Miscellaneous receipts:

Deposits of miscellaneous receipts proper by collectors of internal revenue-----	\$268.27
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Deposits of miscellaneous receipts by various officers from all other sources, including interest on daily balances by depositaries for insular revenues-----	22,881.79
---	-----------

Total deposits of miscellaneous receipts-----	23,150.06
---	-----------

Total deposits to credit of insular revenues-----	308,616.40
---	------------

Repayments:

By various officers-----	20,717.35
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Total deposits to credit of insular revenues, including repayments-----	329,333.75
---	------------

TRUST FUNDS DEPOSITED.

School tax:

Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue-----	\$3,402.84
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Bond redemption tax:

Deposits of bond redemption taxes by treasurer of Porto Rico and collectors of internal revenue, viz-----	
---	--

San Juan -----	\$1,438.89
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Arecibo -----	543.18
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Mayaguez -----	2,942.27
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Ponce -----	711.78
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Total bond redemption taxes-----	5,636.12
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Proceeds of sale of insular bonds for road construction, acts of March 8, 1906, and February 13, 1907:

Deposited by J. & W. Seligman & Co., as fiscal agents, New York City, the proceeds of sale of \$1,000,000 4 per cent insular bonds at par, plus premium of \$48,975.30----- \$1,048,975.30

Insular bond redemption tax:

Deposited by J. & W. Seligman & Co., as fiscal agents, New York City, the accrued interest on the \$1,000,000 4 per cent insular bonds from January 1, 1907, to April 7, 1907 (three months and seven days), upon which date the sale culminated-----

10,777.78

Sundry trust fund deposits:

Deposited by treasurer of Porto Rico, account salaries, treasury agents----- \$200.00

Deposited by treasurer of Porto Rico, account outstanding liabilities, insular police----- 3.00

Deposited by Bartolomé Esteva, collector of internal revenue, Ponce, account sale of property of Josefina Matos for delinquent taxes----- 13.86

Deposited by Bartolomé Esteva, collector of internal revenue, Ponce, account sale of property of Francisco Crosas for delinquent taxes----- 264.02

Deposited by Pedro R. Acosta, collector of internal revenue, Yauco, account sale of property of Andrea Caraballo, Norberto Rodriguez, and Mouserrate Sambolin for delinquent taxes----- 3.88

Total sundry trust fund deposits----- 484.76

Total deposits to credit of trust funds----- 1,069,276.80

Repayments to trust funds:

Deposited by treasurer of Porto Rico, account school extension in Porto Rico----- \$791.01

Deposited by treasurer of the University of Porto Rico, account of University fund----- 424.20

Total repayments to trust funds----- 1,215.21

Transfers:

Amount transferred from insular revenues to medical board fund, trust fund----- 100.00

Total deposits to credit of trust funds, including repayments and transfers----- \$1,070,592.01

Total deposits for the month of May, 1907----- 1,399,925.76

Balance on hand May 1, 1907----- 1,440,286.26

Total receipts to be accounted for----- 2,840,212.02

EXPENDITURES FROM INSULAR REVENUES.

Amounts advanced to disbursing officers on account of appropriations payable from insular revenues.

Legislative:

Executive council, salaries----- \$2,144.99

House of delegates, expenses----- 600.00

Printing and publication of laws----- 482.40

Total amount advanced for legislative expenditures-----

\$3,227.39

Executive:		
Office of the governor, salaries-----		\$1,125.01
Office of the secretary, salaries and expenses, viz:		
Secretary's office proper-----	\$2,462.23	
Bureau of printing and supplies-----	4,050.00	
Office of the attorney-general, salaries and expenses-----		6,512.23
Office of the treasurer, salaries and expenses-----		2,175.83
Office of the auditor, salaries and expenses-----		10,650.00
Department of the interior, salaries and expenses, viz:		2,100.00
Office of the commissioner-----	\$3,561.64	
Bureau of insular telegraph-----	4,400.00	
Completion of roads under con- struction and maintenance and re- pair of roads and bridges-----	35,000.00	
Maintenance and repair of public buildings-----	1,200.00	
Construction of various roads-----	2,000.00	
Establishing a jail in the island of Vieques-----	2,000.00	
Relief of the municipality of Aguas Buenas-----	200.00	
Survey of insular roads-----	1,500.00	
Extension of Arecibo jail-----	1,200.00	
Construction of Cataño-Pueblo Viejo road-----	23.00	
Department of education, salaries and expenses-----		51,084.64
Department of health, charities and correction, salaries and expenses-----		66,705.41
Insular police, salaries and expenses-----		24,484.37
Registrars of property, salaries and expenses-----		34,953.56
Insular library and museum of Porto Rico, salaries and expenses-----		3,808.33
Collector's and deputy collectors of internal reve- nue, salaries-----		382.48
Government of the island of Culebra, salaries-----		4,800.00
Funds for the University of Porto Rico-----		95.00
Maintenance of a commercial agency in the United States-----		2,000.00
Collection of historical data of Porto Rico-----		817.00
Porto Rico code commission-----		100.00
Providing a list of electors-----		455.00
Porto Rico anemia commission-----		650.83
		4,000.00
Total amount advanced for executive ex- penditures-----		\$216,899.69
Judicial:		
United States district court, salaries and expenses-----		3,973.32
Insular courts, salaries and expenses-----		23,453.92
Publication of the decisions of the supreme court of Porto Rico and of the United States district court-----		193.33
Total amount advanced for judicial ex- penditures-----		27,620.57
Total amount advanced from insular revenues-----		247,747.65
<i>Claims audited and paid on settlement warrants from appropriations payable from insular revenues.</i>		
To individual claimants-----		\$17,657.82
Municipal property tax:		
General fund, to treasurers of the various municipalities-----	\$43,446.15	
Road fund, to treasurers of the vari- ous municipalities-----	4,805.59	
School fund, to treasurers of the various school boards-----	11,966.31	
		60,218.05

Municipal tax on corporation property:	
General fund, to treasurers of various municipalities	\$324.36
Road fund, to treasurers of the various municipalities	36.04
School fund, to treasurers of the various school boards	90.10

Relief of municipalities:	
To amount loaned to various municipalities	8,700.00
Relief of school boards:	
To amount loaned to school boards of San German, P. R.	500.00

Total paid on settlement warrants from insular revenues	\$87,526.37

Total paid from insular revenues	335,274.02
Transfers:	
To amount transferred from insular revenues to medical board fund, trust fund	100.00

Total paid from insular revenues, including transfers	335,374.02

TRUST FUNDS.

Amount advanced to disbursing officers payable from trust funds.

Department of the interior:	
Road construction under bond act	\$13,500.00
Department of education:	
School extension in Porto Rico	850.00
Office of the treasurer:	
Salaries, treasury agents	200.00
University of Porto Rico:	
University fund	2,500.00

Total advanced from trust funds	17,050.00
Claims audited and paid on settlement warrants from trust funds:	
To individual claimants	\$509.40
To treasurers of the various school boards, account school tax	4,420.96
To treasurers of certain municipalities, account municipal bond-redemption tax	10,442.78
To various payees, account redemption certificates of indebtedness	90.80

Total paid on settlement warrants from trust funds	15,463.94

Total paid from trust funds	32,513.94

Total expenditures for month of May, 1907	367,887.96

RECAPITULATION.

Total receipts to be accounted for	\$2,840,212.02
Total expenditures in month of May, 1907	367,887.96

Balance on hand at close of business May 31, 1907	2,472,324.06
Agreeing with the general ledgers of the auditor and treasurer, as follows:	
To credit of insular revenues	\$1,034,207.30
To credit of trust funds	1,438,116.76

Total	2,472,324.06

COMPARATIVE STATEMENT.

Balance on hand at close of business May 31, 1907	\$2,472,324.06
Less balance of trust funds, May 31, 1907	1,438,116.76
Available balance of insular revenues May 31, 1907	\$1,034,207.30
Balance on hand at close of business April 30, 1907	\$1,440,286.26
Less balance of trust funds April 30, 1907	400,038.69
Available balance of insular revenues April 30, 1907	1,040,247.57
Decrease in available balance of insular revenues in May, 1907	6,040.27

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF MAY,
1907.*Accounts of the treasurer of Porto Rico and the depositaries for insular
revenues.*

[W. F. Willoughby, treasurer of Porto Rico—Account of receipts and expenditures for April, 1907.]

DR.

To balance March 31, 1907, as per certificate No. 614	\$1,447,058.96
Receipts during April, 1907:	
Customs receipts	\$72,203.03
Internal-revenue receipts	281,227.72
Miscellaneous receipts	21,371.11
Repayments	11,753.91
	\$386,555.77
Trust funds	18,105.12
	404,660.89
Amount of transfer warrants:	
Credited to trust funds	345.44
Total	1,852,065.29

CR.

Expenditures during April, 1907, by warrants paid and discharged:	
Insular revenues—	
Accountable warrants	\$234,676.85
Settlement warrants	94,723.27
	\$329,400.12
Trust funds—	
Accountable warrants	4,600.00
Settlement warrants	18,951.31
	23,551.31
	352,951.43
Amount of transfer warrants:	
Paid from insular revenues	345.44
By balance due to the people of Porto Rico:	
On deposit with First National Bank of Porto Rico, San Juan	200,000.00
On deposit with American Colonial Bank, San Juan	1,198,768.42
On deposit with Banco Territorial y Agricola, San Juan	50,000.00
On deposit with Banco de Puerto Rico, San Juan	50,000.00
	1,498,768.42
Total	1,852,065.29

Balance due the people of Porto Rico, April 30, 1907, as shown by the audit of the treasurer's account	\$1,498,768.42
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account	58,482.16

Balance April 30, 1907, as shown by the general ledgers of receipts and expenditures, and as stated in the auditor's report of June 19, 1907	1,440,286.26
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AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for April, 1907.]

Dr.

To balance March 31, as per certificate No. 600	\$1,109,006.11
To amount of insular revenues and trust funds received in April, 1907	299,296.37
To amount of deposits during April, 1907, as per treasurer's receipts issued therefor, but not taken up in bank's statement	103,549.77
To interest on average daily balances for the month of April, 1907, at the rate of 2 per cent per annum	1,783.88

Total	1,513,636.13
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Cr.

By amount of drafts of the treasurer of Porto Rico paid by said bank in April, 1907	351,079.74
By balance due the treasurer of Porto Rico	1,162,556.39

Total	1,513,636.13
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Balance due the treasurer of Porto Rico—

By First National Bank	200,000.00
By Banco Territorial y Agricola	50,000.00
By Banco de Puerto Rico	50,000.00
By American Colonial Bank	1,162,556.39

Total	1,462,556.39
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From which deduct:

Amount of deposits received by the American Colonial Bank during April, 1907, not charged in treasurer's books, for which treasurer's receipts were not issued in said month	\$2,079.98
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Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in April account	20,190.15
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22,270.13

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer, and auditor's report for May, 1907	1,440,286.26
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AUDITED INSULAR REVENUES.

[Accounts of collectors of internal revenue for the month of April, 1907.]

Internal-revenue receipts—Collections of internal revenue—Insular and municipal taxes.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte.....	San Juan	\$0.60	\$63,100.02	\$33,100.62	-----
Vicente Andino.....	Rio Piedras	2,011.82	2,011.82	-----	-----
Jaime Alsina.....	Carolina	1,639.88	1,639.88	-----	-----
Macario Rivera.....	Trujillo Alto	327.30	327.30	-----	-----
R. Calderón Grau.....	Rio Grande	1,640.89	1,640.89	-----	-----
F. J. Montilla.....	Bayamón	3,820.35	3,820.35	-----	-----
Mamerto Quiñones.....	Loiza	1,002.27	1,002.27	-----	-----
A. Langier.....	Naranjito	474.31	474.31	-----	-----
Manuel Muñoz.....	Tor Baja	^a 670.73	670.73	-----	-----
Santiago Perez.....	Tor Alta	819.95	819.95	-----	-----
F. del Valle.....	Dorado	1,021.44	1,021.44	-----	-----
E. M. Vassallo.....	Corozal	586.26	586.26	-----	-----
Manuel Cuevas.....	Vega Baja	2,261.58	2,261.58	-----	-----
Miguel de Jesus.....	Vega Alta	2,937.02	2,937.02	-----	-----
E. Ramos Tulier.....	Oaguan	3,861.64	3,861.64	-----	-----
Ysidoro H. Rivera.....	Gurabo	543.62	543.62	-----	-----
Lucas Gimenez.....	Cayey	2,544.06	2,544.06	-----	-----
M. M. Guzmán Velez.....	Cidra	791.30	791.30	-----	-----
Enrique Cuevas.....	Comerío	589.79	589.79	-----	-----
Franco M. Ramirez.....	Aguas Buenas	704.05	704.05	-----	-----
Francisco Jimenez O'Neill.....	San Lorenzo	782.40	782.40	-----	-----
L. A. Espanolini.....	Juncos	2,856.73	2,856.73	-----	-----
Angel Mattei.....	Arecibo	32,597.13	32,630.72	\$0.10	-----
Francisco Barreras.....	Manati	1,537.24	1,537.24	-----	-----
A. Serbiá.....	Utuado	3,353.09	3,353.09	-----	-----
José E. Marrero.....	Ciales	1,178.33	1,178.33	-----	-----
Juan C. Martinez.....	Lares	1,622.22	1,622.22	-----	-----
F. Juliá.....	Morovis	715.61	715.61	-----	-----
Pedro Van Derdus.....	Isabela	1,521.04	1,521.04	-----	-----
R. Benitez.....	Camuy	2,762.28	2,762.28	-----	-----
Manuel Gorbea.....	Mayaguez	.35	20,944.36	20,944.66	.05
Adolfo Babilonia.....	Aguadilla	3,861.34	3,861.34	-----	-----
Gustavo Caboller.....	Cabo Rojo	3,298.22	3,298.22	-----	-----
Luis Veray.....	San Germán	4,557.78	4,557.78	-----	-----
Juan Vidal Ropero.....	Sabana Grande	674.82	674.82	.30	-----
M. J. Sanchez.....	Las Marias	707.74	707.74	-----	-----
Francisco Rivera.....	Maricao	1,021.59	1,021.59	-----	-----
Reyes Canino.....	Añasco	4,670.44	4,670.44	-----	-----
George Marxuach.....	San Sebastián	1,910.95	1,903.75	7.20	-----
Arturo Deliz.....	Aguada	867.18	867.18	-----	-----
Bartolomé Esteva.....	Ponce	.02	49,454.66	49,454.66	.02
Santiago Purcell.....	Peñuelas	434.68	434.68	-----	-----
Eugenio Pagán.....	Guayanilla	1,347.68	1,347.68	-----	-----
Carlos R. Aquar.....	Juana Diaz	2,925.08	2,925.68	-----	-----
Juan Martínez.....	Coamo	3,729.27	3,729.27	-----	-----
Juan Ros Chumillas.....	Santa Isabel	1,548.17	1,548.17	-----	-----
Julio Gonzalez.....	Adjuntas	1,255.15	1,255.15	-----	-----
Pedro R. Acosta.....	Yauco	2,819.94	2,819.94	-----	-----
Ramón Vidal.....	Aibonito	1,500.06	1,500.06	-----	-----
M. de J. Canino.....	Barros	1,692.72	1,692.72	-----	-----
Nicolás Yordán.....	Barranquitas	406.89	406.89	-----	-----
V. Belgodere.....	Guayama	5,218.72	5,218.72	-----	-----
Carlos Arrezyaga.....	Arroyo	3,963.46	3,963.46	-----	-----
R. Iglesia.....	Salinas	2,218.94	2,218.94	-----	-----
Rafael Paonessa.....	Patillas	1,169.17	1,169.17	-----	-----
Lisandro Ramirez.....	Humacao	.10	4,432.92	4,433.02	-----
Fernando Castro.....	Yabucoa	5,941.67	5,941.67	-----	-----
José F. Echeandía.....	Maunabo	1,108.24	1,108.24	-----	-----
Miguel de Celis.....	Naguabo	1,429.78	1,429.78	-----	-----
N. Guzmán Lopez.....	Fajardo	2,249.89	2,249.89	-----	-----
José A. Vera.....	Vieques	.10	2,895.21	2,895.31	-----
Pedro Marquez.....	Culebra	-----	91.60	91.60	-----

^a From Apr. 1 to Apr. 26, 1907.^b From Apr. 16 to Apr. 30, 1907.

Total collections pertaining to insular and municipal taxes, \$280,623.27.

Miscellaneous receipts of internal revenue.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte-----	San Juan-----		\$152.52	\$152.52	-----
Miguel de Jesús-----	Vega Alta-----	1.00	1.00	-----	-----
Enrique Ramos Tulier-----	Caguas-----	2.80	2.80	-----	-----
Lucas Giménez-----	Cayey-----	.30	.30	-----	-----
Francisco Barreras-----	Manatí-----	.50	.50	-----	-----
A. Serbiá-----	Utuado-----	15.80	15.80	-----	-----
Manuel Gorbea-----	Mayaguez-----	10.83	10.83	-----	-----
Luis Veray-----	San Germán-----	1.20	1.20	-----	-----
Carlos R. Aguiar-----	Juana Díaz-----	2.50	2.50	-----	-----
Santiago Purcell-----	Peñuelas-----	.32	.32	-----	-----
Bartolomé Esteva-----	Ponce-----	24.00	24.09	-----	-----
Pedro Marquez-----	Culebra-----	^b 3.00	3.00	-----	-----

^a From Mar. 1 to Apr. 30, 1907.^b From Apr. 16 to Apr. 30, 1907.

Total audited collections pertaining to miscellaneous receipts of internal revenue, \$214.86.

Insular and municipal taxes on corporation property.

[W. F. Willoughby, treasurer of Porto Rico.]

To collections----- \$580.00 | By deposits----- \$580.00

Total audited collections, insular and municipal taxes on corporation property, \$580.

Miscellaneous receipts from sundry sources.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
Geo. F. Miller, financial and receiving clerk, office of the treasurer.	San Juan-----		\$9,877.40	\$9,877.40	-----
A. García de Quevedo, captain of the port.	do-----	2,081.72	2,080.72	-----	\$1.00
P. Edelmiro Martínez, captain of the port.	Ponce-----	596.55	596.55	-----	-----
Ramón Brandes, captain of the port.	Mayaguez-----	263.72	263.72	-----	-----
Miguel Planellas, registrar of property.	Guayama-----	.50	.50	-----	-----
S. Abella Bastan, registrar of property.	Caguas-----	.50	.50	-----	-----
Total-----		12,820.39	12,819.39	-----	1.00

Repayments to appropriations.

A. C. Haeselbarth, supervisor of charities.	San Juan-----		\$869.00	\$869.00	-----
Secretary of Porto Rico, as rendered by S. M. Hyde, bureau of printing and supplies.	do-----	307.53	307.53	-----	-----
Commissioner of the Interior-----	do-----	85.00	85.00	-----	-----
Total-----		14,081.92	14,080.92	-----	1.00

Fees and fines collected by secretaries and marshals of insular courts.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
José E. Figueras, secretary, district court.	San Juan	\$3.05	\$1,340.10	\$1,340.20	\$2.95
José Labrador, marshal, district court.	do		163.70	163.70	-----
Antonio Arias, marshal, district court.	Ponce		108.98	108.98	-----
Francisco Barnes Plaja, secretary, district court.	do		1,285.98	1,285.98	-----
Salvador Picornell, secretary, district court.	Arecibo		641.77	641.26	.51
Oscar Bithorn y Huicy, marshal, district court.	do		156.38	156.38	-----
Augusto Ortiz, marshal, district court.	Humacao		197.97	197.93	.04
Enrique Rincon, secretary, district court.	do		1,511.16	1,511.16	-----
Francisco Llavat, secretary, district court.	Mayaguez		901.94	901.94	-----
Enrique Rossy, marshal, district court.	do		251.40	251.40	-----
José Juan Vidal, marshal, district court.	Guayama		50.04	50.04	-----
Francisco Morales, secretary, district court.	do		1,188.46	1,188.46	-----
José Besora y Mestre, secretary, district court.	Aguadilla		349.20	349.15	.05
Augustin Guevara Santini, marshal, district court.	do		34.80	34.80	-----

Total fees and fines collected, \$8,181.38.

Total miscellaneous receipts from sundry sources ----- \$14,080.92
Total fees and fines collected ----- 8,181.38

Total audited collections, miscellaneous receipts ----- 22,262.30

AUDITED TRUST FUNDS.

Municipal school tax on property.

[Accounts of collectors of internal revenue for the month of April, 1907.]

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte	San Juan	\$0.10	\$07.82	\$607.82	\$0.10
Vicente Andino	Rio Piedras	115.80	115.80	-----	-----
Jaime Alsina	Carolina	8.34	8.34	-----	-----
Macario Rivera	Trujillo Alto	14.44	14.44	-----	-----
F. J. Montilla	Bayamon	121.92	121.92	-----	-----
A. Langier	Naranjito	22.00	22.00	-----	-----
Manuel Muñoz	Toa Baja	33.46	33.46	-----	-----
Santiago Perez	Toa Alta	37.25	37.25	-----	-----
F. del Valle	Dorado	72.60	72.60	-----	-----
E. M. Vassallo	Corozal	15.96	15.96	-----	-----
Manuel Cuevas	Vega Baja	40.54	40.54	-----	-----
Miguel de Jesus	Vega Alta	15.15	15.15	-----	-----
Enrique Ramos Tulier	Caguas	97.48	97.48	-----	-----
Ysidoro H. Rivera	Gurabo	22.43	22.43	-----	-----
Lucas Gimenez	Cayey	4.45	4.45	-----	-----
M. Ma. Guzman Velez	Cidra	45.46	45.46	-----	-----
Enrique Cuevas	Comerio	18.81	18.81	-----	-----
Francisco M. Ramirez	Aguas Buenas	43.98	43.98	-----	-----
Francisco Jimenez O'Neill	San Lorenzo	15.28	15.28	-----	-----
L. A. Esparolini	Juncos	59.52	59.52	-----	-----
Angel Mattel	Arecibo	1.04	236.69	237.73	-----
Francisco Barreras	Manati	53.33	53.33	-----	-----
José E. Marrero	Ciales	70.19	70.19	-----	-----
A. Serbiá	Utuado	121.27	121.27	-----	-----
Juan C. Martinez	Lares	83.33	83.33	-----	-----
F. Juliá	Morovis	24.26	24.26	-----	-----
R. Benítez	Camuy	143.78	143.78	-----	-----
Pedro Van Derdys	Isabela	104.42	104.42	-----	-----
Adolfo Babilonia	Aguadilla	128.30	128.30	-----	-----
Luis Veray	San German	153.99	153.99	-----	-----

^a From April 1 to April 26, 1907.

Municipal school tax on property—Continued.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
Juan Vidal Ropero	Sabana Grande		\$25.92	\$25.92	
Gustavo Cebollero	Cabo Rojo	14.15	14.15		
Francisco Rivera	Maricao	79.72	79.72		
M. J. Sanchez	Las Marias	24.07	24.07		
Reyes Canino	Anasco	313.98	313.98		
Arturo Deliz	Aguada	35.75	35.75		
George Marxuach	San Sebastian	96.88	95.66	\$0.72	
Santiago Purcell	Penuelas	6.44	6.44		
Eugenio Pagán	Guayanilla	51.17	51.17		
Carlos R. Aguiar	Juana Diaz	102.57	102.57		
Juan Martinez	Coamo	87.83	87.83		
Juan Ros Chumillas	Santa Isabel	101.80	101.80		
Julio Gonzalez	Adjuntas	7.20	7.20		
Pedro R. Acosta	Yauco	15.67	15.67		
Ramón Vidal	Aibonito	41.11	41.11		
M. de J. Canino	Barros	117.99	117.99		
Nicolás Yordan	Barranquitas	21.95	21.95		
Vicente Belgodere	Guayama	142.20	142.20		
Carlos Areyzaga	Arroyo	19.86	19.86		
Lisandro Ramirez	Humacao	\$0.20	107.12	197.32	
Fernando Castro	Yabucoa		162.62	162.62	
José F. Echeandia	Maunabo		6.72	6.72	
Miguel de Celis	Naguabo		57.91	57.91	
N. Guzmán Lopez	Fajardo		40.55	40.55	
José A. Vera	Vieques	.10	17.41	17.51	

Total collections pertaining to municipal school tax, \$4,370.34

Municipal bond-redemption tax.

R. T. Ponte	San Juan	\$2,428.60	\$2,428.60	
Angel Mattel	Arecibo	899.19	899.19	
Manuel Sorbea	Mayaguez	\$0.32	5,439.92	
Bartolome Esteva	Ponce		1,641.22	
Eugenio Pagán	Guayanilla		17.40	17.40

Total audited collections, municipal bond-redemption taxes, \$10,426.01.

Sundry accounts of W. F. Willoughby, treasurer of Porto Rico.

Name of account.	Collections.	Deposits.
Municipal school tax on corporation property, trust fund	\$50.00	\$50.00
Municipal bond redemption tax on corporation property, trust fund	16.50	16.50
School extension in Porto Rico, trust fund	1,145.82	1,145.82

Sundry trust fund receipts.

W. F. Willoughby, treasurer of Porto Rico, salaries, treasury agents	\$200.	\$200.00
W. F. Willoughby, treasurer of Porto Rico, cash bond deposit	25.	25.00
J. N. Carbonell, treasurer of board of medical examiners	131.	131.00

Total audited collections, sundry trust fund receipts, \$356.

RECAPITULATION.

Insular revenues:		
Insular and municipal taxes	\$280,623.27	
Insular and municipal taxes on corporation property	580.00	
Miscellaneous receipts of internal revenue	214.86	
Miscellaneous receipts from sundry sources	22,262.30	\$303,680.43
Trust funds:		
Municipal school taxes	4,370.34	
Municipal bond-redemption tax	10,426.01	
Municipal school taxes on corporation property	50.00	
Municipal bond-redemption tax on corporation property	16.50	
School extension in Porto Rico	1,145.82	
Sundry trust-fund receipts	356.00	16,364.67
Total		320,045.10

Special accounts, insular revenues.

[Sundry accounts of W. F. Willoughby, treasurer of Porto Rico, for the month of April, 1907.]

Name of account.	Collections.	Deposits.
Relief of municipalities, repayments	\$6,491.15	\$6,491.15
Interest on loans to municipalities	334.05	334.05
Relief of school boards, repayments	1,428.36	1,428.36
Interest on loans to school boards	90.26	90.26

Account of internal-revenue stamps for the month of May, 1907.

NEW SERIES—SECOND ISSUE.

Denomination.	On hand May 1, 1907.		Total stamps on hand.	
	Number.	Value.	Number.	Value.
\$50	910,441	\$45,522,050.00	910,441	\$45,522,050.00
\$10	876,186	8,761,860.00	876,186	8,761,860.00
\$5	939,649	4,698,245.00	939,649	4,698,245.00
\$3	898,037	2,694,111.00	898,037	2,694,111.00
\$1	397,904	397,904.00	397,904	397,904.00
50-cent	611,703	305,851.50	611,703	305,851.50
25-cent	866,357	216,589.25	866,357	216,589.25
10-cent	537,334	58,738.40	537,334	58,738.40
5-cent	855,330	42,766.50	855,330	42,766.50
1-cent	747,067	7,470.67	747,067	7,470.67
Total	7,640,008	62,700,581.32	7,640,008	62,700,581.32

Denomination.	Issued during May.		Balance on hand May 31, 1907.	
	Number.	Value.	Number.	Value.
\$50	2,212	\$110,600.00	908,229	\$45,411,450.00
\$10	1,584	15,840.00	874,602	8,746,020.00
\$5	1,254	6,270.00	938,395	4,691,975.00
\$3	1,085	3,255.00	896,952	2,690,856.00
\$1	7,043	7,043.00	390,861	390,861.00
50-cent	4,800	2,400.00	606,908	303,451.50
25-cent	925	231.25	865,432	216,358.00
10-cent	1,150	115.00	536,184	53,618.40
5-cent	1,350	67.50	853,980	42,699.00
1-cent	1,400	14.00	745,667	7,456.67
Total	22,803	145,835.75	7,617,205	62,554,745.57

NEW SERIES—THIRD ISSUE.

Denomination.	On hand May 1, 1907.		Received during May, 1907.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent	31,784	\$6,356.80	—	—	31,784	\$6,356.80
10-cent	117,256	11,725.60	—	—	117,256	11,725.60
5-cent	199,030	9,951.50	—	—	199,030	9,951.50
4-cent	275,800	11,032.00	—	—	275,800	11,032.00
2-cent	67,790	1,355.80	634,830	\$12,696.60	702,620	14,052.40
1-cent	32,832	328.32	—	—	32,832	328.32
1½-cent	50,392	839.86	—	—	50,392	839.86
Total	774,884	41,589.88	634,830	12,696.60	1,409,714	54,286.48

Account of internal-revenue stamps for the month of May, 1907—Cont'd.

NEW SERIES—THIRD ISSUE—Continued.

Denomination.	Issued during May.		Balance on hand May 31, 1907.	
	Number.	Value.	Number.	Value.
20-cent	1,080	\$216.00	30,704	\$6,140.80
10-cent	3,168	316.80	114,088	11,408.80
5-cent	146,100	7,305.00	52,930	2,646.50
4-cent	68,100	2,524.00	212,700	8,508.00
2-cent	89,500	1,790.00	613,120	12,262.40
1-cent	5,500	55.00	27,332	273.32
1/2-cent			50,392	839.86
Total	308,448	12,206.80	1,101,266	42,079.68

Audited disbursements from insular revenues.

[Thomas L. Jett, disbursing officer of Porto Rico—Account for month of April, 1907.]

DR.

To amount of balances, as per certificate of division and bookkeeping, warrants, and requisitions	\$97, 795.13
To warrants issued during the month of April, 1907	228, 918.55
	326, 713.69

CR.

By disbursements (settlements for May, 1907) as follows:

Executive council—	
Salaries	\$2, 184.99
Contingent expenses	315.33
	2, 500.32
House of delegates—	
Salaries	915.89
Contingent expenses	1, 191.89
	2, 107.78
Anemia commission	
Bureau of elections	
Porto Rico code commission	
Collection of historical data	
Office of the governor—	
Salaries	841.66
Contingent expenses	236.81
	1, 078.47
Office of the secretary—	
Salaries	1, 682.19
Contingent expenses	143.20
	1, 825.39
Bureau of printing and supplies—	
Contingent expenses	2, 752.46
Salaries	350.00
	3, 102.46
Office of the treasurer—	
Salaries	8, 681.18
Contingent expenses	3, 484.30
	12, 165.48
Collectors and deputy collectors of internal revenue, salaries	
Office of the auditor—	
Salaries	2, 824.96
Contingent expenses	96.69
	2, 921.65
Government island of Culebra—	
Salaries	70.00
Contingent expenses	3.00
	73.00
Insular library of Porto Rico—	
Salaries	115.00
Contingent expenses	372.83
	487.83
Insular police—	
Salaries	32, 093.26
Contingent expenses	3, 921.92
	36, 015.18
Office of the attorney-general—	
Salaries	1, 773.30
Contingent expenses	438.31
	2, 211.61
Department of the interior—	
Salaries	6, 952.29
Contingent expenses	958.64
	7, 910.93

By disbursements (settlements for May, 1907)—Continued.	
Contingent expenses and extension of telegraph system	\$2, 475. 18
Construction and repairs of roads, bridges, and docks	21, 250. 88
Location and survey of lands	2, 017. 15
Maintenance, repairs, and extensions of public buildings	5, 637. 47
Expenses of executive mansion	1, 114. 71
Department of education—	
Salaries	\$2, 253. 98
Contingent expenses	451. 08
	2, 705. 06
Text books and school supplies	188. 15
Public schools—	
Salaries	56, 712. 36
Contingent expenses	2, 242. 34
	58, 954. 70
Library and museum	12. 69
Instruction and training of Porto Rican students in the United States and Rio Piedras	1, 777. 36
Department of health, charities, and correction—	
Salaries	\$2, 747. 75
Contingent expenses	1, 937. 71
	4, 685. 46
Charitable institutions—	
Salaries	3, 543. 46
Contingent expenses	4, 350. 46
	7, 893. 92
Penal institutions—	
Salaries	4, 314. 66
Contingent expenses	8, 080. 88
	12, 395. 54
Insular courts—	
Salaries	18, 404. 02
Contingent expenses	10, 564. 26
	28, 968. 28
Registrars of property—	
Salaries	3, 132. 81
Contingent expenses	309. 20
	3, 442. 01
Total	238, 003. 66
Balance	88, 710. 02
	326, 713. 68

[H. S. Hubbard, marshal, United States district court—Account for April, 1907.]

To balance, certificate No. 131—	\$2, 958. 85	By disbursements :	
To warrant No. 459—	2, 773. 30	Salaries	\$2, 473. 30
To refund "traveling expenses of marshals, 1904-1905" —	5. 02	Contingent expenses	166. 73
To refund "traveling expenses of marshals, 1905-1906" —	. 55	Fees and mileage of witnesses	574. 95
	5, 737. 72	Fees and mileage of jurors	365. 15
			3, 580. 13
		Treasurer's receipt No. 23,082	5. 02
		Treasurer's receipt no. 23,081	. 55
		Balance	2, 152. 02
			5, 737. 72

[Scott Truxton, special disbursing officer, Porto Rico Commercial Agency in the United States—Account for April, 1907.]

To balance, certificate No. 117—	\$306. 80	By disbursements :	
To warrant No. 433—	485. 00	Salaries	\$358. 33
		Contingent expenses, rent	66. 66
		Contingent expenses, other than rent	41. 55
	791. 80		466. 54
		Balance	325. 26
			791. 80

Total audited disbursements from insular revenues, \$330,760.35.

Payment on settlement—Miscellaneous claims paid from insular revenues.

The audited miscellaneous claims from insular revenues are identical with the settlement warrants issued for the payment thereof, amounting to \$87,526.37.

Audited trust-fund disbursements.

[Thomas L. Jett, disbursing officer of Porto Rico, construction and repair of country roads—Account for the month of April, 1907.]

To balance, certificate No. 123	\$1,046.88	By disbursements:
To warrant No. 449	500.00	Voluntary payments for construction of Clalitas River Bridge
		Balance
	1,546.88	\$163.20
		1,383.68
		1,546.88

[Thomas L. Jett, disbursing officer of Porto Rico, school extension in Porto Rico—Account for the month of April, 1907.]

To balance, certificate No. 119	\$655.17	By disbursements:
To warrant No. 437	600.00	General account—
To warrant No. 451	300.00	Salaries
To warrant No. 473	500.00	Contingent expenses
		1,082.16
		191.49
		781.52
	2,055.17	2,055.17

[Thomas L. Jett, disbursing officer of Porto Rico, salaries, treasury agents—Account for the month of April, 1907.]

To warrant No. 463	\$200.00	By disbursements:
	200.00	Salaries, treasury agents

Total audited disbursements from trust funds, \$1,546.88.

Payments on settlements—Miscellaneous claims paid from trust funds.

The total audited miscellaneous claims paid from trust funds are identical with the settlement warrants issued for the payment thereof, \$15,463.94.

RECAPITULATION.

Audited disbursements:		
Paid from insular revenues		\$330,760.35
Paid from trust funds		1,546.88
		\$332,307.23
Audited claims:		
Paid from insular revenues		87,526.37
Paid from trust funds		15,463.94
		102,990.31
		435,297.54

Respectfully submitted.

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.
(Through the governor of Porto Rico.)

REPORT FOR JUNE, 1907.

GOVERNMENT HOUSE,
San Juan, P. R., August 7, 1907.

SIR: I have the honor to inclose herewith reports in duplicate of the transactions of the office of the auditor of Porto Rico for the month of June, 1907, for transmission to the Secretary of the Treasury.

I have the honor to be, sir, your obedient servant,

RÉGIS H. POST,
Governor of Porto Rico.

The SECRETARY OF THE INTERIOR,
Washington, D. C.

AUDITOR OF PORTO RICO,
San Juan, P. R., August 5, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of June, 1907.

Very respectfully,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,

Washington, D. C.

(Through the Secretary of the Interior, through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., July 19, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of June, 1907:

RECEIPTS.

Balance on hand at close of business, May 31, 1907:

Available balance of insular revenues-----	\$1,034,207.30
Balance of trust funds-----	1,438,116.76
Total -----	2,472,324.06

INSULAR REVENUES DEPOSITED.

Customs receipts:

Deposits by collector of customs for Porto Rico-----	77,739.64
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Internal-revenue receipts:

Deposits of internal-revenue receipts proper by collectors of internal revenue-----	\$181,110.15
Deposits of internal-revenue receipts (corpora- tion property) by the treasurer of Porto Rico-----	235.04
	181,345.19

Miscellaneous receipts:

Deposits of miscellaneous receipts proper by collectors of internal revenue-----	300.74
Deposits of miscellaneous receipts by various officers from all other sources, including in- terest on daily balances by depositaries for insular revenues-----	26,751.17
Total deposits of miscellaneous receipts-----	27,051.91

Total deposits to credit of insular revenues-----	286,136.74
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Repayments:

By various officers-----	70,233.89
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Total deposits to credit of insular revenues, including repayments-----	356,370.63
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TRUST FUNDS DEPOSITED.

School tax:

Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue-----	\$2,154.65
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Bond redemption tax:

Deposits of bond redemption taxes by treasurer of Porto Rico and collectors of internal revenue, viz—	\$1,104.07
San Juan -----	\$1,104.07
Arecibo -----	691.50
Mayaguez -----	2,311.70
Ponce -----	352.34
Total bond redemption taxes-----	4,459.61

Sundry trust-fund deposits:

Deposited by treasurer of Porto Rico on account salaries, treasury agents	\$200.00
Deposited by B. Esteva, collector internal revenue, Ponce, interest collected in excess on redemption of property sold for taxes, paid by Peter Clauseus	.91
Deposited by M. Gorbea, collector internal revenue, Mayaguez, on account of excess amount collected on sale of property for taxes, case 23361, Jose A. Caraballo	146.89
Deposited by Francisco Barreras, collector internal revenue, Manati, on account of excess amount collected on sale of property for taxes, case 35927, Juan Ramon Ramas Velez	300.00
Deposited by C. O. Lord, sales of work at industrial school	101.65
Deposited by treasurer of Porto Rico on account teachers' pension fund	33.59

Total sundry trust fund deposits ----- \$783.04

Total deposits to credit of trust funds ----- 7,397.30

Repayments to trust funds:

Deposited by treasurer of Porto Rico on account school extension in Porto Rico	\$1,259.79
Deposited by Thomas L. Jett, disbursing officer, on account road construction	9,641.26
Deposited by Thomas L. Jett, disbursing officer, on account fees for examination	12.50
Deposited by Thomas L. Jett, disbursing officer, on account school extension	387.16
Deposited by Thomas L. Jett, disbursing officer, on account Santa Isabel school house	56.10
Deposited by Thomas L. Jett, disbursing officer, on account repairing school building, Bayamon	26.04
Deposited by Thomas L. Jett, disbursing officer, on account institution of public schools, Mayaguez military barracks	75.88
Deposited by Thomas L. Jett, disbursing officer, on account purchase and erection of portable schoolhouses	152.25
Deposited by Charles A. Beatley, secretary and treasurer, University of Porto Rico, on account university fund	362.75

Total payments to trust funds ----- 11,973.73

Transfers:

Amount transferred from insular revenues to industrial fund girls' charity school	50.00
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Transfers—Continued.

Amount transferred from insular revenues to insular bond redemption	\$86, 296.55	\$86, 346.55
Total deposits to credit of trust funds, including repayments and transfers		\$105, 717.58
Total deposits for the month of June, 1907	462, 088.21	
Balance on hand, June 1, 1907	2, 472, 324.06	
Total receipts to be accounted for	2, 934, 412.27	

EXPENDITURES FROM INSULAR REVENUES.

Amounts advanced to disbursing officers on account of appropriations payable from insular revenues.

Legislative:

Executive council, salaries and expenses	\$1, 543.59
House of delegates, salaries and expenses	854.04

Total amount advanced for legislative expenditures \$2, 397.63

Executive:

Office of the governor, salaries and expenses	\$1, 031.68
Office of the secretary, salary and expenses, viz—Secretary's office proper	\$1, 381.70
Bureau of printing and supplies	1, 350.00
	2, 731.70
Office of the attorney-general, salaries and expenses	2, 363.00
Office of the treasurer, salaries and expenses	11, 960.00
Office of the auditor, salaries and expenses	2, 225.00
Department of the interior, salaries and expenses, viz:	
Office of the commissioner	\$2, 973.50
Bureau of insular telegraph	3, 400.00
Extension of insular telegraph system	1.71
Completion of roads under construction, etc.	15, 000.00
Maintenance and repair of public buildings	2, 500.00
Construction of various roads	300.00
Expenses, executive mansion	800.00
Preparation of plans and construction of landing stages at San Juan	1, 500.00
Survey of lands belonging to the people of Porto Rico	500.00
	26, 975.21
Department of education, salaries and expenses	62, 654.78
Department of health, charities, and correction, salaries and expenses	23, 142.32
Insular police, salaries and expenses	35, 625.00
Registrars of property, salaries and expenses	3, 158.33
Insular library and museum of Porto Rico, salaries and expenses	425.00
Collectors and deputy collectors of internal revenue, salaries	4, 600.00
Funds for the University of Porto Rico	1, 500.00
Porto Rico anemia commission	4, 000.00
Porto Rico code commission	455.00
Provide a list of electors	544.17
Collection of historical data	100.00
	183, 491.19

Total amount advanced for executive expenditures

Judicial:

United States district court, salaries and expenses--	\$2,473.38
Insular courts, salaries and expenses-----	17,759.02
Publication of the decisions of the supreme court of	
Porto Rico and of the United States district court-----	193.34
Law libraries for district courts-----	3,500.00
Total amount advanced for judicial expenditures--	\$23,925.74

Total amount advanced from insular revenues----- 209,814.56

Claims audited and paid on settlement warrants from appropriations payable from insular revenues.

To individual claimants-----	9,327.11
Municipal property tax:	
General fund (treasurers of various municipalities) -----	\$31,008.71
Road fund (treasurers of various municipalities) -----	3,449.14
School fund (treasurers of various municipalities) -----	8,657.10
	\$43,114.95
Relief of municipalities:	
To amount loaned to municipality of Bayamón-----	1,000.00
Relief of school boards:	
To amount loaned to school board of San Germán, P. R-----	700.00
Total paid on settlement warrants from insular revenues-----	54,142.06
Total paid from insular revenues-----	263,956.62
Transfers:	
To amount transferred from insular revenues to trust fund-----	86,346.55
Total paid from insular revenues, including transfers-----	350,303.17

TRUST FUNDS.

Amount advanced to disbursing officers payable from trust funds.

Department of the Interior:	
Road construction under bond act-----	\$9,916.68
Department of education:	
School extension in Porto Rico-----	1,000.00
Office of the treasurer:	
Salaries, treasury agents-----	200.00
University of Porto Rico:	
University fund-----	2,500.00
Total advanced from trust funds-----	13,616.68

Claims audited and paid on settlement warrants from trust funds.

To individual claimants-----	\$146.74
To treasurers of the various school boards on account school tax-----	3,399.37
To treasurers of certain municipalities on account municipal bond-redemption tax-----	5,632.85
To various payees on account redemption certificates of indebtedness-----	10,899.90
To J. & W. Seligman & Co., fiscal agents, on account insular bond redemption-----	20,000.00

To Thomas L. Jett, on account refund of special deposit	\$100, 000. 00
Total paid on settlement warrants from trust funds	\$140, 078. 86
Total paid from trust funds	\$153, 695. 54
Total expenditures for month of June, 1907	503, 998. 71

RECAPITULATION.

Total receipts to be accounted for	\$2, 934, 412. 27
Total expenditures in month of June, 1907	503, 998. 71
Balance on hand at close of business June 30, 1907	2, 430, 413. 56
Agreeing with the general ledgers of the auditor and treasurer, as follows:	
To credit of insular revenues	\$1, 040, 274. 76
To credit of trust funds	1, 390, 138. 80
Total	2, 430, 413. 56

COMPARATIVE STATEMENT.

Balance on hand at close of business June 30, 1907	\$2, 430. 413. 56
Less balance of trust funds June 30, 1907	1, 390, 138. 80
Available balance of insular revenues June 30, 1907	1, 040, 274. 76
Balance on hand at close of business May 31, 1907	\$2, 472, 324. 06
Less balance of trust funds May 31, 1907	1, 438, 116. 76
Available balance of insular revenues May 31, 1907	1, 034, 207. 30
Increase in available balance of insular revenues in June, 1907	6, 067. 46

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF JUNE,
1907.

*Accounts of the treasurer of Porto Rico and the depositaries for insular
revenues.*

[W. F. Willoughby, Treasurer of Porto Rico—Account of receipts and expenditures for
May, 1907.]

Dr.

To balance April 30, 1907, as per certificate No. 675	\$1, 498, 768. 42
Receipts during May, 1907:	
Customs receipts	\$77, 000. 00
Internal revenue receipts	208, 466. 00
Miscellaneous receipts	23, 150. 06
Repayments	20, 717. 35
	\$329, 333. 75
Trust funds	1, 070, 492. 01
Amount of transfer warrants:	
Credited to trust funds	100. 00
	2, 898, 694. 18

Cr.	
Expenditures during May, 1907, by warrants paid and discharged:	
Insular revenues—	
Accountable warrants-----	\$247,747.65
Settlement warrants-----	81,699.93

	\$329,447.58
Trust funds—	
Accountable warrants-----	17,050.00
Settlement warrants-----	17,779.20

	34,829.20

	\$364,276.78
Amount of transfer warrants:	
Paid from insular revenues-----	100.00
By balance due to the people of Porto Rico:	
On deposit with First National Bank of Porto Rico, San Juan-----	200,000.00
On deposit with American Colonial Bank, San Juan-----	1,174,564.32
On deposit with Banco Territorial y Agricola, San Juan-----	50,000.00
On deposit with J. & W. Seligman & Co., New York-----	1,059,753.08
On deposit with Banco de Puerto Rico, San Juan-----	50,000.00

	2,534,317.40

	2,898,694.18
Balance due the people of Porto Rico, May 31, 1907, as shown by the audit of the treasurer's account-----	2,534,317.40
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account-----	61,993.34
Balance May 30, 1907, as shown by the general ledgers of receipts and expenditures, and as stated in the auditor's report of July 19, 1907-----	2,472,324.06
AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.	
[Account for May, 1907.]	
Dr.	
To balance April 30, 1907, as per certificate No. 673-----	\$1,162,556.39
To amount of insular revenues and trust funds received in May, 1907-----	281,477.16
To amount of deposits during May, 1907, as per treasurer's receipts issued therefor, but not taken up in bank's statement-----	56,653.78
To interest on average daily balances for the month of May, 1907, at the rate of 2 per cent per annum-----	1,852.42

	1,502,539.75
Cr.	
By amount of drafts of the treasurer of Porto Rico paid by said bank, in May, 1907-----	357,625.93
By balance due the treasurer of Porto Rico-----	1,144,913.82

	1,502,539.75
Balance due the treasurer of Porto Rico by—	
First National Bank-----	200,000.00
Banco Territorial y Agricola-----	50,000.00
Banco de Puerto Rico-----	50,000.00
American Colonial Bank-----	1,144,913.82
J. & W. Seligman & Co-----	1,059,753.08
Total -----	2,504,666.90

From which deduct:

Amount of deposits received by the American Colonial Bank during May, 1907, not charged in treasurer's books, for which treasurer's receipts were not issued in said month-----	\$1,990.66
Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in May account-----	30,352.18
	<u>\$32,342.84</u>

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer and auditor's report for June, 1907----- 2,472,324.06

AUDITED INSULAR REVENUES.

[Accounts of collectors of internal revenue for the month of May, 1907.]

Internal-revenue receipts—Collections of internal revenue, insular and municipal taxes.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte-----	San Juan-----	\$55,685.21	\$55,685.21	-----	-----
Vicente Andino-----	Rio Piedras-----	" 83.68	83.68	-----	-----
Jaime Alsina-----	Carolina-----	1,020.91	1,020.91	-----	-----
Macario Rivera-----	Trujillo Alto-----	64.04	64.04	-----	-----
R. Calderón Grau-----	Rio Grande-----	427.73	427.73	-----	-----
Mamerto Quiñones-----	Loiza-----	922.25	922.25	-----	-----
F. J. Montilla-----	Bayamón-----	2,836.58	2,836.58	-----	-----
A. Langier-----	Naranjito-----	190.42	190.42	-----	-----
F. M. Cruells-----	Toa Baja-----	1,551.62	1,551.62	-----	-----
Santiago Perez-----	Toa Alta-----	495.13	495.13	-----	-----
F. del Valle-----	Dorado-----	88.33	88.33	-----	-----
E. M. Vassallo-----	Corozal-----	233.50	233.50	-----	-----
Manuel Cuevas-----	Vega Baja-----	4,096.89	4,096.89	-----	-----
Miguel de Jesus-----	Vega Alta-----	2,556.72	2,556.72	-----	-----
Enrique Ramos Tulier-----	Caguas-----	2,756.49	2,756.49	-----	-----
Isidoro H. Rivera-----	Gurabo-----	72.24	72.14	\$0.10	-----
Lucas Gimínez-----	Cayey-----	2,474.66	2,474.66	-----	-----
M. M. Guzmán Velez-----	Cidra-----	382.25	382.25	-----	-----
Enrique Cuevas-----	Comerio-----	358.25	358.25	-----	-----
Francisco M. Ramírez-----	Aguas Buenas-----	500.40	500.40	-----	-----
Francisco Jiménez O'Neill-----	San Lorenzo-----	935.77	935.77	-----	-----
Luis A. Esparolíni-----	Juncos-----	1,360.33	1,360.33	-----	-----
A. Mattie-----	Arecibo-----	\$0.10	28,902.20	28,902.20	.10
Francisco Barreras-----	Manati-----	1,357.17	1,356.17	1.00	-----
José E. Marrero-----	Ciales-----	442.10	442.10	-----	-----
A. Serbiá-----	Utuado-----	3,227.06	3,227.06	-----	-----
Juan C. Martínez-----	Lares-----	1,367.48	1,367.48	-----	-----
F. Juliá-----	Morovis-----	688.90	688.90	-----	-----
R. Benítez-----	Camuy-----	1,294.52	1,294.52	-----	-----
Pedro Van Derdys-----	Isabela-----	" 182.81	182.81	-----	-----
Rafael L. Caballero-----	do-----	" 830.42	830.42	-----	-----
Manuel Górbea-----	Mayaguez-----	.05	15,470.32	15,470.32	.05
Adolfo Babilonia-----	Aguadilla-----	2,163.21	2,163.21	-----	-----
Gustavo Cebollero-----	Cabo Rojo-----	4,119.25	4,119.25	-----	-----
Luis Veray-----	San Germán-----	5,438.14	5,438.14	-----	-----
Juan Vidal Ropero-----	Sabana Grande-----	.30	494.51	494.51	.30
Luis Muñoz Colón-----	Las Marias-----	82.13	82.13	-----	-----
Francisco Rivera-----	Maricao-----	1,427.29	1,427.29	-----	-----
Geo. Marxuach-----	San Sebastian-----	7.20	1,261.87	1,269.07	-----
Reyes Canino-----	Añasco-----	2,219.52	2,219.52	-----	-----
Arturo Deliz-----	Aguada-----	1,365.15	1,365.15	-----	-----
Bartolomé Esteva-----	Ponce-----	29,603.54	29,603.54	.02	-----
Santiago Purcell-----	Peñuelas-----	202.39	201.79	.60	-----
Eugenio Pagán-----	Guayanilla-----	758.26	758.26	-----	-----
Carlos R. Aguiar-----	Juana Diaz-----	1,168.87	1,168.87	-----	-----
Juan Martínez-----	Coamo-----	2,392.59	2,392.59	-----	-----
Juan Ros Chumillas-----	Santa Isabel-----	253.53	253.53	-----	-----
Julio Gonzalez-----	Adjuntas-----	402.60	402.60	-----	-----
Pedro R. Acosta-----	Yauco-----	1,515.32	1,515.32	-----	-----
Ramón Vidal-----	Alibonito-----	389.53	389.53	-----	-----
M. de J. Canino-----	Barros-----	1,291.11	1,291.11	-----	-----

a From May 1 to May 7, 1907.

c From May 4 to May 1907.

b From May 1 to May 4, 1907.

Internal-revenue receipts—Collections of internal revenue, insular and municipal taxes—Continued.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
Nicolás Jordan-----	Barranquitas-----	\$131.88	\$131.88	-----	-----
V. Belgodere-----	Guayama-----	2,612.03	2,612.03	-----	-----
Carlos Arezyaga-----	Arroyo-----	2,816.33	2,816.33	-----	-----
R. Iglesia-----	Salinas-----	317.05	317.05	-----	-----
Rafael Paonessa-----	Patillas-----	401.75	401.75	-----	-----
Lisandro Ramirez-----	Humacao-----	1,544.89	1,544.89	-----	-----
Fernando Castro-----	Yabucoa-----	6,944.42	6,944.42	-----	-----
José F. Echandia-----	Maunabo-----	362.15	362.15	-----	-----
Miguel de Celis-----	Naguabo-----	418.70	418.70	-----	-----
N. Guzmán Lopez-----	Fajardo-----	624.64	624.64	-----	-----
José A. Vera-----	Vieques-----	576.69	576.69	-----	-----
Pedro Marquez-----	Culebra-----	52.48	52.48	-----	-----

Total collections pertaining to insular and municipal taxes, \$206,208.20.

Miscellaneous receipts of internal revenue.

B. T. Ponte-----	San Juan-----	\$122.88	\$122.88	-----
Jaimé Alsina-----	Carolina-----	"7.60	7.60	-----
Manuel Cuevas-----	Vega Baja-----	"1.80	1.80	-----
Francisco Barreras-----	Manatí-----	.10	.10	-----
Jose E. Marrero-----	Ciales-----	"1.75	1.75	-----
Manuel Gorbea-----	Mayaguez-----	4.50	4.50	-----
Geo. Marxuach-----	San Sebastian-----	"39	.39	-----
Bartolomé Esteva-----	Ponce-----	284.73	284.73	-----
C. R. Aguiar-----	Juana Diaz-----	2.40	2.40	-----
Pedro R. Acosta-----	Yauco-----	"3.88	3.88	-----
V. Belgodere-----	Guayama-----	^b 120.00	120.00	-----

^a From April 1 to May 31, 1907.^b From March 31 to May 31, 1907.

Total audited collections pertaining to miscellaneous receipts of internal revenue, \$550.03.

Miscellaneous receipts from sundry sources.

George F. Miller, financial and receiving clerk, office of the treasurer.	San Juan-----	\$8,437.37	\$8,437.37	-----
A. Garcia de Quevedo, captain of the port.	do-----	3,313.29	3,312.29	\$1.00
P. Edelmiro Martinez, captain of the port.	Ponce-----	582.13	582.13	-----
Ramon Brandes, captain of the port.	Mayaguez-----	308.43	308.43	-----
H. H. Scoville, clerk, United States district court.	San Juan-----	"837.25	837.25	-----
	-----	13,478.47	13,477.47	1.00

^a From January 1 to March 31, 1907.*Repayments to appropriations.*

Scott Truxtun, special disbursing officer, Porto Rico commercial agency.	-----	\$215.51	\$215.51	-----
Secretary of Porto Rico, as rendered by S. M. Hyde, chief bureau of printing and supplies.	San Juan-----	267.65	267.65	-----
A. C. Haeselbarth, supervisor of charities.	do-----	522.50	522.50	-----
H. S. Hubbard, marshal, United States district court.	do-----	10.85	10.85	-----
D. W. May, special agent in charge United States agricultural station.	Mayaguez-----	11.00	11.00	-----
	-----	14,505.98	14,504.98	\$1.00

Fees and fines collected by secretaries and marshals of insular courts.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
José E. Figueras, secretary district court.	San Juan -----	\$2.95	\$1,951.37	\$1,989.87	^a \$35.55
José Labrador Vinals, marshal district court.	-----do-----		117.08	117.08	-----
Antonio Arias, marshal district court.	Ponce -----		107.23	107.23	-----
Francisco Barnes, secretary district court.	-----do-----		849.03	799.03	50.00
Salvador Picornell, secretary district court.	Arecibo -----	.51	776.20	775.70	.51
Difference allowed in account.					.50
Oscar Bithorn, marshal district court.	Arecibo -----		40.95	40.95	-----
Enrique Rossy, marshal district court.	Mayaguez -----		143.06	142.96	.10
Francisco Llavat, secretary district court.	-----do-----		794.66	794.66	-----
Francisco Morales, secretary district court.	Guayama -----		502.55	502.55	-----
José Juan Vidal, marshal district court.	-----do-----		40.46	40.46	-----
Augusto Ortiz, marshal district court.	Humacao -----	.04	142.20	142.24	-----
Enrique Rineon, secretary district court.	-----do-----		975.89	976.14	^a .25
José Besora y Mestre, secretary district court.	Aguadilla -----	^a .45	185.13	185.13	^a .45
Agustín Guevara Santini, marshal district court.	-----do-----		31.41	31.41	-----
Francisco Gautier, late secretary municipal court.	Ponce -----		^b 472.75	472.75	-----
Engenio Buitrago, late secretary municipal court.	Guayama -----		^c 288.53	288.53	-----
Higinio Hernandez Vargas, late secretary municipal court.	Añasco -----		^d 281.32	281.32	-----
Manuel de J. Boneta, late secretary district court.	Arecibo -----		^e .50	.50	-----

Total fees and fines collected, \$7,688.51.

^a Credit balance.^b Supplemental to December 19, 1905; defalcation made good by bonding company.^c Supplemental to August 14, 1905; defalcation made good by bonding company.^d Supplemental to March 31, 1906; defalcation made good by bonding company.^e Supplemental to March 31, 1907.Total miscellaneous receipts from sundry sources ----- \$14,504.98
Total fees and fines collected ----- 7,688.51

Total audited collections ----- 22,193.49

AUDITED TRUST FUNDS.

Municipal school tax on property.

[Accounts of collectors of internal revenue for the month of May, 1907.]

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte -----	San Juan -----	\$0.10	\$358.04	\$357.34	\$0.80
Vicente Andino -----	Rio Piedras -----		^a 2.42	2.42	-----
Jaime Alsina -----	Carolina -----		2.54	2.54	-----
Macario Rivera -----	Trujillo Alto -----		1.96	1.96	-----
F. J. Montilla -----	Bayamon -----		116.41	116.41	-----
A. Langier -----	Naranjito -----		13.17	13.17	-----
F. M. Cruells -----	Toa Baja -----		133.99	133.99	-----
Santiago Perez -----	Toa Alta -----		36.39	36.39	-----
F. del Valle -----	Dorado -----		3.86	3.86	-----
E. M. Vassallo -----	Corozal -----		10.80	10.80	-----
Manuel Cuevas -----	Vega Baja -----		17.45	17.45	-----
Miguel de Jesus -----	Vega Alta -----		23.57	23.57	-----
Enrique Ramos Tulier -----	Caguas -----		64.16	64.16	-----
Isidoro H. Rivera -----	Gurabo -----		.91	.81	.10

^a From May 1 to May 7, 1907.

Municipal school tax on property—Continued.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month ^b
Lucas Gimenez	Cayey		\$3.51	\$3.51	
M. M. Guzmán Velez	Cidra	33.21	33.21		
Enrique Cuevas	Comerio	22.91	22.91		
Francisco M. Ramirez	Aguas Buenas	46.88	46.88		
Francisco Jimenez O'Neill	San Lorenzo	78.18	78.18		
Luis A. Esparolini	Juncos	32.85	32.85		
A. Mattel	Arecibo	147.52	147.52		
Francisco Barreras	Manatí	75.13	75.13		
José E. Marrero	Ciales	27.56	27.56		
A. Serbia	Utuado	145.36	145.36		
Juan C. Martinez	Lares	121.18	121.18		
F. Juliá	Morovis	25.39	25.39		
R. Benitez	Camuy	73.67	73.67		
Pedro Van Derdys	Isabela	17.35	17.35		
Rafael L. Caballero	do	74.74	74.58	\$0.16	
Adolfo Babilonia	Aguadilla	113.11	113.11		
Gustavo Cebollero	Cabo Rojo	52.47	52.47		
Luis Veray	San German	368.53	368.53		
Juan Vidal Ropero	Sabana Grande	33.79	33.79		
Luis Muñoz Colón	Las Marias	4.47	4.47		
Francisco Rivera	Maricao	135.18	135.18		
Geo. Marxuach	San Sebastian	\$0.72	49.81	50.53	
Reyes Canino	Anasco		183.52	183.52	
Arturo Deliz	Aguada		114.47	114.47	
Santiago Purcell	Penuelas		14.63	14.63	
Eugenio Pagán	Guayanilla		34.40	34.40	
Carlos R. Aguiar	Juana Diaz		40.13	40.13	
Juan Martinez	Coamo		36.84	36.84	
Juan Ros Chumillas	Santa Isabel		18.97	18.97	
Pedro R. Acosta	Yauco		8.77	8.77	
Ramón Vidal	Alibonito		27.44	27.44	
M. de J. Canino	Barros		98.87	98.87	
Nicolás Jordan	Barranquitas		10.93	10.93	
V. Belgodere	Guayama		25.35	25.35	
Carlos Areyzaga	Arroyo		13.28	13.28	
Lisandra Ramirez	Humacao		28.90	28.90	
Fernando Castro	Yabucoa		69.92	69.92	
José F. Echandia	Maunabo		6.46	6.46	
Miguel de Celi	Naguabo		4.29	4.29	
N. Guzmán Lopez	Fajardo		1.30	1.30	
José A. Vera	Viequez		.09	.09	

^a From May 1 to May 4, 1907.^b From May 4 to May 31, 1907.

Total collections pertaining to municipal school tax, \$3,207.03.

Municipal bond-redemption tax.

R. T. Ponte	San Juan	\$1,438.89	\$1,438.89	
A. Mattel	Arecibo	543.36	543.18	\$0.18
Manuel Gorbea	Mayaguez	2,942.67	2,942.27	.40
Bartolomé Esteva	Ponce	711.27	711.17	.10
Santiago Purcell	Penuelas	.76	.61	.15

Total audited collections, municipal bond-redemption taxes, \$5,636.95.

Sundry accounts of W. F. Willoughby, treasurer of Porto Rico, for the month of May, 1907.

Name of account.	Collections.	Deposits.
Teachers' pension fund, trust fund	^a \$22.93	\$22.93
School extension in Porto Rico, trust fund	791.01	791.01

^a From March 1 to May 31, 1907.

Sundry trust-fund receipts.

Name of account.	Collections.	Deposits.
W. F. Willoughby, treasurer of Porto Rico, salaries, treasury agents	\$200.00	\$200.00
W. F. Willoughby, treasurer of Porto Rico, outstanding liabilities, insular police	3.00	3.00
Total audited collections, sundry trust-fund receipts	203.00	-----

RECAPITULATION.

Insular revenues:	
Insular and municipal taxes	\$206,208.20
Miscellaneous receipts of internal revenue	550.03
Miscellaneous receipts from sundry sources	22,193.49
	\$228,951.72
Trust funds:	
Municipal school taxes	3,207.03
Municipal bond-redemption tax	5,636.95
Teachers' pension fund, trust fund	22.93
School extension in Porto Rico	791.01
Sundry trust-fund receipts	203.00
	9,860.92
Total	238,812.64

Special accounts, insular revenues.

[Sundry accounts of W. F. Willoughby, treasurer of Porto Rico, for the month of May, 1907.]

Name of account.	Collections.	Deposits.
Interest on loans to school boards	\$87.46	\$87.46
Interest on loans to municipalities	366.76	366.76
Interest on property redeemed	2.48	2.48
Relief of municipalities, repayments	4,830.90	4,830.90
Relief of school boards, repayments	696.94	696.94

Account of internal-revenue stamps for the month of June, 1907.

NEW SERIES—SECOND ISSUE.

Denomination.	On hand June 1, 1907.		Total stamps on hand.	
	Number.	Value.	Number.	Value.
\$50	908,229	\$45,411,450.00	908,229	\$45,411,450.00
50-cent	874,602	8,746,020.00	874,602	8,746,020.00
\$10	938,395	4,691,975.00	938,395	4,691,975.00
25-cent	893,952	2,690,856.00	893,952	2,690,856.00
\$5	390,831	390,831.00	390,831	390,831.00
10-cent	606,903	303,451.50	606,903	303,451.50
\$3	835,432	216,358.00	835,432	216,358.00
5-cent	536,184	53,618.40	536,184	53,618.40
\$1	853,980	42,699.66	853,980	42,699.66
1-cent	745,667	7,456.67	745,667	7,456.67
Total	7,617,205	62,554,745.57	7,617,205	62,554,745.57

Denomination.	Issued during June.		Balance on hand June 30, 1907.	
	Number.	Value.	Number.	Value.
\$50	2,086	\$104,300.00	906,143	\$45,307,150.00
50-cent	2,597	25,970.00	872,005	8,720,050.00
\$10	1,488	7,440.00	936,907	4,684,535.00
25-cent	3,275	9,825.00	893,677	2,681,031.00
\$5	20,713	20,713.00	370,148	370,148.00
10-cent	8,775	4,387.50	598,128	299,064.00
\$3	1,000	250.00	864,432	216,108.00
5-cent	1,500	150.00	534,684	53,468.40
\$1	1,750	87.50	852,230	42,611.50
1-cent	2,900	29.00	742,767	7,427.67
Total	46,084	173,152.00	7,571,121	62,381,593.57

Account of internal-revenue stamps for the month of June, 1907—Continued.

NEW SERIES—THIRD ISSUE.

Denomination.	On hand June 1, 1907.		Received during June, 1907.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent.	30,704	\$6,140.80			30,704	\$6,140.80
10-cent.	114,088	11,408.80			114,088	11,408.80
5-cent.	52,930	2,646.50	360,000	\$18,000.00	412,930	20,646.50
4-cent.	212,700	8,568.00	635,000	52,400.00	847,700	33,908.00
2-cent.	613,120	12,262.40			613,120	12,262.40
1-cent.	27,332	273.32			27,332	273.32
1½-cent.	50,392	839.36			50,392	839.36
Total.	1,101,266	42,079.68	995,000	43,400.00	2,096,266	85,479.68

Denomination.	Issued during June.		Balance on hand June 30, 1907.	
	Number.	Value.	Number.	Value.
20-cent.	1,000	\$200.00	29,704	\$5,940.80
10-cent.	5,496	549.60	108,592	10,859.20
5-cent.	175,600	8,780.00	237,330	11,866.50
4-cent.	42,500	1,700.00	805,200	32,208.00
2-cent.	132,300	2,646.00	480,820	9,616.40
1-cent.	20,400	204.00	6,932	69.32
1½-cent.			50,392	839.36
Total.	377,296	14,079.60	1,718,970	71,400.08

Audited disbursements from insular revenues.

[Thomas L. Jett, disbursing officer of Porto Rico—Account for month of May, 1907.]

DR.

To amount of balances, May 1, 1907, as per certificate of division of book-keeping, warrants, and requisitions	\$88,710.02
To warrants issued during the month of May, 1907	240,957.33
	329,667.35

CR.

By disbursements (settlements for June, 1907) as follows:

Executive council—			
Salaries		\$2,044.99	
Contingent expenses		31.24	2,076.23
House of delegates—			
Salaries		574.99	1,145.95
Contingent expenses		570.96	100.00
Collection of historical data			4,550.87
Anemia commission			864.83
Expenses of election			460.54
Porto Rico code commission			
Office of the governor—			
Salaries		991.67	1,043.67
Contingent expenses		52.00	
Office of the secretary—			
Salaries		2,017.23	2,215.52
Contingent expenses		198.29	
Bureau of printing and supplies—			
Salaries		250.00	
Contingent expenses		4,480.15	4,730.15
Office of the treasurer—			
Salaries		8,273.27	11,530.78
Contingent expenses		3,257.51	4,775.00
Salaries—collectors of internal revenue			
Office of the auditor—			
Salaries		2,094.45	2,190.04
Contingent expenses		95.59	

Expenses—government of island of Culebra		\$86.00
Insular library		
Salaries	\$115.00	
Contingent expenses	137.19	
		252.19
Insular police		
Salaries	31,378.25	
Contingent expenses	2,557.83	
		33,936.08
Office of the attorney-general		
Salaries	1,896.11	
Contingent expenses	121.74	
		2,017.85
		193.33
Publication of decisions of United States and insular courts		
Department of the interior		
Salaries	6,329.86	
Contingent expenses	2,057.52	
		8,387.38
Construction and repair, roads, bridges, and piers		
Survey and location of public lands		
Construction and repair of public buildings		
Extension of telegraph system		
Expenses of executive mansion		
Department of education		
Salaries	2,036.66	
Contingent expenses	322.27	
		2,358.93
		75.08
Text-books and school supplies		
Schools and superintendents		
Salaries	56,327.66	
Contingent expenses	2,156.55	
		58,484.21
		141.88
Library and museum—department of education		
Expenses of students in the United States and Rio Piedras		
Department of health, charities, and correction		
Salaries	\$3,083.32	
Contingent expenses	378.50	
		3,461.82
Charitable institutions		
Salaries	3,729.40	
Contingent expenses	6,352.84	
		10,082.24
Penal institutions		
Salaries	4,287.99	
Contingent expenses	7,581.95	
		11,869.94
Insular courts		
Salaries	18,041.22	
Contingent expenses	3,901.62	
		21,942.84
Registrars of property		
Salaries	3,015.01	
Contingent expenses	209.40	
		3,224.41
		232,473.48
Treasurer's receipt No. 23069		350.00
Treasurer's receipt No. 23080		150.00
Treasurer's receipt No. 23240		3,000.00
Treasurer's receipt No. 23241		10,000.00
Balance		83,693.87

[Scott Truxton, special disbursing officer, Porto Rico commercial agency in the United States—Account for May 1907.]

To balance, certificate No. 134--	\$325.26	By disbursements:
To warrant No. 492-----	300.00	Salaries -----
To warrant No. 499-----	517.00	Contingent expenses, rent-----
		Contingent expenses, other
		than rent -----
		95.30-----
		520.30-----
		By balance -----
		621.96-----
		1,142.26-----
[H. S. Hubbard, marshal United States		district court—Account for May, 1907.]
To balance, certificate No. 143--	\$2,152.02	By disbursements:
To warrant No. 507-----	3,973.32	Salaries -----
		Contingent expenses -----
		Fees and mileage of wit-
		nesses -----
		Fees and mileage of jurors-----
		2,205.75-----
		4,856.51-----
		By balance -----
		1,268.83-----
		6,125.34-----

Total audited disbursements from insular revenues, \$237,850.29.

Payment on settlement—Miscellaneous claims paid from insular revenues.

The audited miscellaneous claims from insular revenues are identical with the settlement warrants issued for the payment thereof, as stated on page 110, amounting to \$54,142.06.

Audited trust fund disbursements.

[Sundry accounts of Thomas L. Jett, disbursing officer of Porto Rico, for the month of May, 1907—Construction and repair of country roads.]

To balance, certificate No. 140-----	\$1,383.68	By disbursements:
To warrant No. 504-----	11,200.00	Ponce-Peñuelas road ----- \$478.33
To warrant No. 524-----	2,300.00	Comerío-Barraquitas road 226.67
		Bayamón-Comerío road 448.23
		Trujillo Alto road 31.58
		Fajardo-Naguabo road 81.00
		Cataño-Pueblo Viejo road 58.00
		Lares-Adjuntas road 195.00
		Yauco road 43.99
		Peñuelas-Ponce road 591.63
		Ciales-Juana Diaz road 90.66
		2,245.09
		By balance----- 12,638.59
	14,883.68	14,883.68

[School extension in Porto Rico.]

To balance, certificate No. 142-----	\$1,631.52	By disbursements:
To warrant No. 488-----	600.00	General account—
To warrant No. 522-----	250.00	Salaries ----- \$685.00
		Contingent expenses 218.54
		903.54
		Purchase and erection of
		portable school build- 214.63
		ings ----- 513.35
		By balance----- 1,631.52
	1,631.52	

[Salaries, treasury agents.]

To warrant No. 515-----	\$200.00	By disbursements:
	200.00	Salaries, treasury agents ----- \$200.00
		200.00

Total audited disbursements from trust funds, \$3,563.26.

Payments on settlements—Miscellaneous claims paid from trust funds.

The total audited miscellaneous claims paid from trust funds are identical with the settlement warrants issued for the payment thereof, \$140,078.86.

RECAPITULATION.

Audited disbursements:	
Paid from insular revenues-----	\$237,850.29
Paid from trust funds-----	3,563.26
	\$241,413.55
Audited claims:	
Paid from insular revenues-----	54,142.06
Paid from trust funds-----	140,078.86
	194,220.92
	435,634.47

Respectfully submitted,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.

(Through the Secretary of the Interior, through the governor of Porto Rico.)

REPORT FOR JULY, 1907.

AUDITOR OF PORTO RICO,
San Juan, P. R., September 13, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of July, 1907.

Very respectfully,

W. B. HADLEY,
Acting Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,

Washington, D. C.

(Through the Secretary of the Interior, through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., August 9, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of July, 1907:

Condition of the insular treasury at the beginning and close of the month of July, 1907.

Cash balance at beginning of business July 1, 1907,
distributed in the following depositaries:

In San Juan, Porto Rico—

American Colonial Bank-----	\$1,020,660.48
First National Bank-----	200,000.00
Banco de Puerto Rico-----	100,000.00
Banco Territorial y Agricola-----	50,000.00
In New York City, N. Y.—	
J. & W. Seligman & Co-----	1,059,753.08

Total -----

\$2,430,413.56

Total receipts of the treasurer of Porto Rico for the month of July, 1907-----

372,698.36

Total to be accounted for-----

2,803,111.92

Total expenditures of the treasurer of Porto Rico for the month of July, 1907-----

\$291,876.59

Cash balance at close of business July 31, 1907,
distributed in the following depositories:

In San Juan, Porto Rico—

American Colonial Bank-----	\$1,101,482.25
First National Bank-----	200,000.00
Banco de Puerto Rico-----	100,000.00
Banco Territorial y Agricola-----	50,000.00
In New York City, N. Y.—	
J. & W. Seligman & Co-----	1,059,753.08

Total -----

2,511,235.38

As above-----

2,803,111.92

Audited receipts and expenditures of the insular government for the month of July, 1907.

RECEIPTS.

Insular revenues:	
Customs	\$75,000.00
Internal revenue	200,779.46
Miscellaneous	26,723.96
Repayments	17,240.97
Total insular revenue receipts	\$319,744.39
Trust funds:	
Taxes collected for municipalities by the insular government	49,164.81
Miscellaneous	3,789.16
Total trust fund receipts	52,953.97
Total receipts of the insular treasury	<u>372,698.36</u>

EXPENDITURES.

Insular revenues:	
Paid on accountable warrants	24,200.00
Paid on settlement warrants	229,251.41
Total insular revenue expenditures	253,451.41
Trust funds:	
Paid on accountable warrants	11,600.00
Paid on settlement warrants	26,825.18
Total trust fund expenditures	38,425.18
Total expenditures of the insular treasury	<u>291,876.59</u>

COMPARATIVE STATEMENT.

Balance on hand at close of business July 31, 1907	2,511,235.33
Less balance of trust funds	1,404,667.59
Available balance of insular revenues July 30, 1907	1,106,567.74
Balance on hand at close of business June 30, 1907	2,430,413.56
Less balance of trust funds June 30, 1907	1,390,138.80
Available balance of insular revenues June 30, 1907	1,040,274.76

Increase in available balance insular revenues in July, 1907 62,292.98

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF JULY, 1907.

Accounts of the treasurer of Porto Rico and the depositaries for insular revenues.

[W. F. Willoughby, treasurer of Porto Rico—Account of receipts and expenditures for June, 1907.]

DR.

To balance May 31, 1907, as per certificate No. 933	\$2,534,317.40
Receipts during June, 1907:	
Customs receipts	\$77,739.64
Internal-revenue receipts	181,345.19
Miscellaneous receipts	27,051.91
Repayments	70,233.89
	<u>\$356,370.63</u>

Trust funds -----	\$19,371.03	\$375,741.66
Amount of transfer warrants:		
Credited to trust funds-----		86,346.55
		<u>2,996,405.61</u>

CR.

Expenditures during June, 1907, by warrants paid and discharged:

Insular revenues—		
Accountable warrants-----	\$207,341.18	
Settlement warrants-----	58,266.41	
		<u>\$265,607.59</u>
Trust funds—		
Accountable warrants-----	13,616.68	
Settlement warrants-----	11,428.32	
		<u>25,045.00</u>

Amount of transfer warrants:

Paid from insular revenues-----		86,346.55
---------------------------------	--	-----------

By balance due to the people of Porto Rico:

On deposit with First National Bank of San Juan-----	200,000.00	
On deposit with American Colonial Bank, San Juan-----	1,209,653.39	
On deposit with Blanco Territorial y Agricola, San Juan-----	50,000.00	
On deposit with J. & W. Seligman & Co., New York-----	1,059,753.08	
On deposit with Banco de Puerto Rico, San Juan-----	100,000.00	
		<u>2,619,406.47</u>
		<u>2,996,405.61</u>

Balance due the people of Porto Rico, June 30, 1907, as shown by the audit of the treasurer's account-----

2,619,406.47

Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account-----

188,992.91

Balance June 30, 1907, as shown by the general ledgers of receipts and expenditures, and as stated in the auditor's report of July 19, 1907-----

2,430,413.56

AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for June, 1907.]

DR.

To balance May 31, 1907, as per certificate No. 934-----	\$1,144,913.82
To amount of insular revenues and trust funds received in June, 1907-----	203,776.78
To amount of deposits during June, 1907, as per treasurer's receipts issued therefor, but not taken up in bank's statement-----	168,330.59
To interest on average daily balances for the month of June, 1907, at the rate of 2 and 3 per cent per annum-----	1,713.11
	<u>1,518,734.30</u>

CR.

By amount of drafts of the treasurer of Porto Rico paid by said bank, in June, 1907-----	351,977.96
By balance due the treasurer of Porto Rico-----	1,166,756.34
	<u>1,518,734.30</u>

Balance due the treasurer of Porto Rico by—			
First National Bank		\$200,000.00	
Banco Territorial y Agrícola		50,000.00	
Banco de Puerto Rico		100,000.00	
American Colonial Bank		1,166,756.34	
J. & W. Seligman & Co		1,059,753.08	
Total		2,576,509.42	
From which deduct:			
Amount of deposits received by the American Colonial Bank during June, 1907, not charged in treasurer's books, for which treasurer's receipts were not issued in said month		\$69.48	
Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in June account	146,026.38		146,095.86
Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer and auditor's report for July, 1907		2,430,413.56	

AUDITED INSULAR REVENUES.

Internal-revenue receipts—Collections of internal revenue—Insular and municipal taxes.

[Accounts of collectors of internal revenue for the month of June, 1907.]

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte	San Juan	\$45,498.91	\$45,498.91		
Jaime Aisina	Carolina	630.53	660.53		
Macario Rivera	Trujillo Alto	70.90	70.90		
R. Calderon Grau	Río Grande	516.79	516.79		
Mamerto Quiñones	Loiza	972.28	972.28		
F. J. Montilla	Bayamón	2,497.90	2,497.90		
A. Langier	Naranjito	174.63	174.63		
F. M. Cruells	Toa Baja	270.28	270.28		
Santiago Perez	Toa Alta	205.83	205.83		
Fernando del Valle	Dorado	152.97	152.97		
E. M. Vassallo	Corozal	248.44	248.44		
Manuel Cuevas	Vega Baja	3,931.37	3,931.37		
Miguel de Jesus	Vega Alta	3,703.62	3,706.62		
Enrique Ramos Tuller	Caguas	1,892.91	1,892.91		
Isidoro H. Rivera	Gurabo	\$0.10	18.80	18.80	\$0.10
Lucas Giménez	Cayey	1,032.87	1,032.87		
Manuel Ma. Guzman Velez	Cidra	301.65	301.65		
Enrique Cuevas	Comerio	1,053.49	1,053.49		
Francisco Ma. Ramirez	Aguas Buenas	340.67	340.76		a.09
Francisco Giménez O'Neill	San Lorenzo	313.21	313.24		
Luis A. Esparolini	Juncos	873.14	873.14		
A. Mattei	Arecibo	20,393.30	20,393.40		
Francisco Barreras	Manati	1,326.19	1,327.19		
José E. Marrera	Ciales	735.80	735.80		
A. Serbiá	Utuado	1,765.71	1,765.71		
Juan C. Martínez	Lares	282.62	282.62		
F. Juliá	Morovis	533.92	533.92		
Rafael L. Cabellero	Isabela	804.25	804.25		
R. Benítez	Camuy	1,629.55	1,629.55		
Manuel Gorbea	Mayaguez	.05	11,598.49	11,598.54	
Adolfo Babilonia	Aguadilla	1,146.54	1,146.54		
Gustavo Cebollero	Cabo Rojo	1,737.48	1,737.48		
Luis Veray	San German	2,239.89	2,239.89		
Juan Vidal Ropero	Sabana Grande	.30	265.59	235.89	
Luis Muñoz Colón	Las Marias	625.49	625.49		
Francisco Rivera	Maricao	174.14	174.14		
Reyes Canino	Añasco	1,781.54	1,781.54		
Arturo Deliz	Aguada	301.89	301.89		
Geo. Marxuach	San Sebastian	663.31	663.31		
Bartolome Esteva	Ponce	44,663.56	44,665.08	"1.50	
Santiago Purcell	Peñuelas	.60	428.69	429.29	
Eugenio Pagán	Guayanilla	594.30	594.30		
Carlos R. Aguilar	Juana Diaz	2,415.65	2,415.65		
Juan Martinez	Coamo	1,316.88	1,316.88		
Juan Ros Chumilios	Santa Isabel	141.34	141.34		

a Credit balance.

Internal-revenue receipts—Collections of internal revenue—Insular and municipal taxes—Continued.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
Julio Gonzalez.....	Adjuntas.....		\$1,219.85	\$1,219.85	-----
Pedro R. Acosta.....	Yauco.....	3,387.59	3,387.59		
Ramón Vidal.....	Alibonito.....	156.39	156.39		
M. de J. Canino.....	Barros.....	617.17	617.17		
Nicolás Yordan.....	Barranquitas.....	33.35	33.35		
V. Belgodere.....	Guayama.....	1,546.68	1,546.68		
Carlos Areyzaga.....	Arroyo.....	1,425.27	1,425.29	----- a \$.02	
Rafael Paonessa.....	Patillas.....	306.26	306.26		
R. Iglesia.....	Salinas.....	67.00	67.00		
Lisandro Ramírez.....	Humacao.....	1,130.74	1,130.74		
Fernando Castro.....	Yabucoa.....	4,717.63	4,717.63		
José F. Echeandía.....	Maunabo.....	1,390.07	1,390.07		
Miguel de Celis.....	Naguabo.....	411.97	411.97		
N. Guzmán Lopez.....	Fajardo.....	380.48	380.48		
José A. Vera.....	Vieques.....	284.38	284.38		
Pedro Marquez.....	Culebra.....	25.22	25.22		
M. J. Sanchez.....	Rio Piedras.....	2,260.30	2,260.30		
Do.....	do.....	1,668.47	1,668.47		

Total collections pertaining to insular and municipal taxes, \$183,359.16.

a Credit balance.

b From May 8 to May 31, 1907.

Miscellaneous receipts of internal revenue.

R. T. Ponte.....	San Juan.....		\$155.73	\$155.73	-----
Lucas Gimenez.....	Cayey.....	a 3.65	3.65		
Manuel Ma. Guzman Velez.....	Cidra.....	b 15.13	15.13		
Francisco Ma. Ramírez.....	Aguas Buenas.....	b 16.92	16.92		
Francisco Barreras.....	Manati.....	300.00	300.00		
Manuel Gorbea.....	Mayaguez.....	146.89	146.89		
Luis Muñoz Colón.....	Las Marias.....	9.93	9.93		
Geo. Marxuach.....	San Sebastian.....	40.17	40.17		
Bartolomé Esteva.....	Ponce.....	54.82	54.82		
Juan Martinez.....	Coamo.....	b 5.30	5.30		

a From May 1 to June 30, 1907.

b From April 1 to June 30, 1907.

Total audited collections pertaining to miscellaneous receipts of internal revenue, \$748.54.

Sundry accounts of W. F. Willoughby, treasurer of Porto Rico.

	Collections.	Deposits.
Insular and municipal taxes on corporation property.....	a \$235.04	\$235.04
Payment of expenses of advertising the sale of property on account of delinquent taxes.....	b 16.00	16.00

a From May 1 to June 30, 1907.

b Account for month of April, 1907.

Miscellaneous receipts from sundry sources.

[Accounts for the month of June, 1907.]

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
George F. Miller, financial and receiving clerk, office of the treasurer.	San Juan.....		\$13,217.20	\$13,217.20	-----
A. Garcia de Quevedo, captain of the port.	do.....	\$1.00	2,167.34	2,168.34	-----
Ramón Brandes, captain of the port.	Mayaguez.....		329.42	329.42	-----
Ramón Manich, acting captain of the port.	Ponce.....		569.09	569.09	-----
Cecilia Kain, superintendent girls' charity school.	San Juan.....		456.45	456.45	-----

Total miscellaneous receipts, \$16,740.50.

Repayments to appropriations.

Name.	Address.	Balance begin- ning of month.	Collections.	Deposits.	Balance end of month.
Secretary of Porto Rico, as rendered by S. M. Hyde, chief bureau of printing and supplies.	San Juan -----		\$246.66	\$246.66	-----
Tomás Vazquez, acting supervisor of charities.	do -----		165.50	162.50	\$3.00
Chas. A. Beatley, secretary and treasurer, University of Porto Rico.	do -----		53.92	53.92	-----

Total miscellaneous receipts, including repayments, \$17,203.58.

Fees and fines collected by secretaries and marshals of insular courts.

José E. Figueras, secretary district court.	San Juan -----	^a \$35.55	\$899.45	\$863.90	-----
José Labrador Viñals, marshal district court.	do -----		76.36	76.36	-----
Antonio Arias, marshal district court.	Ponce -----		156.29	156.29	-----
Francisco Barnes, secretary district court.	do -----	50.00	876.43	876.43	-----
Difference allowed in account.	Mayaguez -----		564.64	564.64	\$50.00
Francisco Llavat, secretary district court.	do -----	.10	254.63	254.73	-----
Enrique Rossy, marshal district court.	Arecibo -----		87.50	87.50	-----
Oscar Bithorn Huicy, marshal district court.	Humacao -----	^a .25	1,020.06	1,019.81	-----
Salvador Picornell, secretary district court.	do -----	.51	811.35	811.38	-----
Enrique Rincón, secretary district court.	do -----		126.57	126.57	-----
Augusto Ortiz, marshal district court.	do -----		104.30	104.30	-----
José Juan Vidal, marshal district court.	Guayama -----		484.33	484.33	-----
Francisco Morales, secretary district court.	do -----		233.80	233.35	-----
José Besora y Mestre, secretary district court.	Aguadilla -----	^a .45	78.71	78.71	-----
Agustín G. Santini, marshal district court.	do -----				5,738.78

^a Credit balance.Total miscellaneous receipts from sundry sources including repayments ----- \$17,203.58
Total fees and fines collected ----- 5,738.78

Total audited collections ----- 22,942.36

AUDITED TRUST FUNDS.*Municipal school tax on property.*

[Accounts of collectors of internal revenue for the month of June, 1907.]

Name.	Address.	Balance begin- ning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte -----	San Juan -----	\$0.80	\$272.74	\$273.54	-----
Jaime Alsina -----	Carolina -----		1.25	1.25	-----
F. J. Montilla -----	Bayamón -----		108.26	108.23	-----
A. Langier -----	Naranjito -----		12.78	12.78	-----
F. M. Cruells -----	Toa Baja -----		17.64	17.64	-----
Santiago Pérez -----	Toa Alta -----		11.50	11.50	-----
Fernando del Valle -----	Dorado -----		7.78	7.78	-----
E. M. Vassallo -----	Corozal -----		15.75	15.75	-----
Manuel Cuevas -----	Vega Baja -----		18.85	18.85	-----
Miguel de Jesús -----	Vega Alta -----		4.43	4.43	-----

Municipal school tax on property—Continued.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
Enrique Ramos Tulier	Caguas		\$15.26	\$15.26	
Lucas Giménez	Cayey		5.58	5.58	
Manuel Ma. Guzmán Vélez	Cidra		27.15	27.15	
Enrique Cuevas	Comerío		73.80	73.80	
Francisco Ma. Ramírez	Aguas Buenas		32.40	32.40	
Francisco Giménez O'Neill	San Lorenzo		17.07	17.07	
Luis A. Esparolini	Juncos		13.06	13.06	
A. Mattel	Arecibo		191.78	191.78	
Francisco Barreras	Manatí		44.63	44.63	
José E. Marreras	Ciales		57.19	57.19	
A. Serbiá	Utuado		62.76	62.76	
Juan C. Martínez	Lares		23.82	23.82	
F. Julia	Morovis		12.88	12.88	
Rafael L. Caballero	Isabela	\$0.16	69.47	69.63	
R. Benítez	Camuy		45.18	45.18	
Adolfo Babilonia	Aguadilla		24.31	24.31	
Gustavo Cebollero	Cabo Rojo		6.87	6.87	
Luis Veray	San Germán		111.18	111.18	
Juan Vidal Ropero	Sabana Grande		17.74	17.14	
Luis Muñoz Colón	Las Marias		41.36	41.36	
Francisco Rivera	Maricao		15.99	15.99	
Reyes Canino	Añasco		146.91	146.91	
Arturo Deliz	Aguada		18.35	18.35	
Geo. Marxuach	San Sebastián		40.01	40.01	
Bartolomé Esteva	Ponce	^a .10			\$0.10
By difference explained					
Santiago Purcell	Peñuelas		34.80	34.80	
Eugenio Pagán	Guayanilla		8.72	8.72	
Carlos R. Aguirre	Juana Díaz		144.42	144.42	
Juan Martínez	Coamo		46.84	46.84	
Juan Ros Chumillas	Santa Isabel		9.64	9.64	
Julio Gonzalez	Adjuntas		2.33	2.33	
Pedro R. Acosta	Yauco		11.52	11.52	
Ramón Vidal	Aibonito		7.56	7.56	
M. de J. Canino	Barros		32.31	32.31	
Nicolás Yordán	Barranquitas		2.92	2.92	
V. Belgodere	Guayama		72.99	72.99	
Carlos Arezyaga	Arroyo		3.28	3.28	
Lisandro Ramírez	Humacao		3.00	3.00	
Fernando Castro	Yabucoa		37.73	37.73	
José F. Echeandía	Maunabo		6.54	6.54	
Miguel de Celis	Naguabo		9.54	9.54	
N. Guzman Lopez	Fajardo		.52	.52	
M. J. Sanchez	Rio Piedras		^b 196.05	196.05	
Do.	do		132.89	132.89	

^a From April 1 to June 30, 1907.^b From May 8 to May 31, 1907.

Total collections pertaining to municipal school tax, \$2,348.23.

Municipal bond-redemption tax.

R. T. Ponte	San Juan		\$1,099.56	\$1,099.56	
A. Mattei	Arecibo	\$0.18	691.82	691.50	
Manuel Gorbea	Mayaguez	.40	2,231.30	2,231.70	
Bartolomé Esteva	Ponce	.10	352.24	352.34	
Santiago Purcell	Peñuelas	.15			\$0.15
By difference explained					

Total audited collections municipal bond-redemption taxes, \$4,374.42.

Sundry accounts of W. F. Willoughby, treasurer of Porto Rico, for the month of June, 1907.

Name of account.	Collections.	Deposits.
School extension in Porto Rico, trust fund	\$1,259.79	\$1,259.79
Teachers' pension fund, trust fund	33.59	33.59
Municipal school tax on corporation property, trust fund	^a 1.51	1.51
Municipal bond-redemption tax on corporation property, trust fund	^a 84.51	84.51

^a From May 1 to June 30, 1907.

Sundry trust-fund receipts.

Name of account.	Collections.	Deposits.
Tomas Vasquez, president board of pharmaceutical examiners-----	\$750.00	\$750.00
Charles A. Beatley, secretary and treasurer, University of Porto Rico-----	891.20	891.20
W. F. Willoughby, treasurer of Porto Rico, salaries treasury agents-----	200.00	200.00

Total audited collections sundry trust-fund receipts, \$1,841.20.

RECAPITULATION.

Insular revenues:

Insular and municipal taxes-----	\$183,359.16
Miscellaneous receipts of internal revenue-----	748.54
Insular and municipal taxes on corporation property-----	235.04
Payment of expenses of advertising the sale of property on account of delinquent taxes-----	16.00
Miscellaneous receipts from sundry sources-----	22,942.36
	\$207,301.10

Trust funds:

Municipal school taxes-----	2,348.23
Municipal bond-redemption tax-----	4,374.42
School extension in Porto Rico-----	1,250.79
Teachers' pension fund-----	33.59
Municipal school tax on corporation property-----	1.51
Municipal bond-redemption tax on corporation property-----	84.51
Sundry trust-fund receipts-----	1,841.20
	9,943.25

Total ----- 217,244.35

SPECIAL ACCOUNTS, INSULAR REVENUES.

Sundry accounts of W. F. Willoughby, treasurer of Porto Rico, for the month of June, 1907.

Name of account.	Collections.	Deposits.
Relief of municipalities, repayments-----	\$4,293.54	\$4,293.54
Interest on loans to municipalities-----	313.89	313.89
Relief of school boards, repayments-----	694.76	694.76
Interest on loans to school boards-----	75.88	75.88

Account of internal-revenue stamps for the month of July, 1907.

NEW SERIES—SECOND ISSUE.

Denomination.	On hand July 1, 1907.		Total stamps on hand.	
	Number.	Value.	Number.	Value.
\$50-----	906,143	\$45,307,150.00	906,143	\$45,307,150.00
\$10-----	872,005	8,720,050.00	872,005	8,720,050.00
\$5-----	936,907	4,684,535.00	936,907	4,684,535.00
\$3-----	893,677	2,681,031.00	893,677	2,681,031.00
\$1-----	370,148	370,148.00	370,148	370,148.00
50-cent-----	598,128	299,064.00	598,128	299,064.00
25-cent-----	864,432	216,108.00	864,432	216,108.00
10-cent-----	534,684	53,468.40	534,684	53,468.40
5-cent-----	852,230	42,611.50	852,230	42,611.50
1-cent-----	742,767	7,427.67	742,767	7,427.67
Total-----	7,571,121	62,381,593.57	7,571,121	62,381,593.57

Account of internal-revenue stamps for the month of July, 1907—Continued.

Denomination.	Issued during July.		Balance on hand July 31, 1907.	
	Number.	Value.	Number.	Value.
\$50-----	2,141	\$107,050.00	904,002	\$45,200,100.00
\$10-----	2,522	25,220.00	869,483	8,694,830.00
\$5-----	824	4,120.00	936,083	4,680,415.00
\$3-----	1,381	4,143.00	892,296	2,676,888.00
\$1-----	6,353	6,353.00	363,795	363,795.00
50-cent-----	4,475	2,237.50	593,653	296,826.50
25-cent-----	725	181.25	863,707	215,926.75
10-cent-----	2,475	247.50	532,209	53,220.90
5-cent-----	1,000	50.00	851,230	42,561.50
1-cent-----	3,400	34.00	739,367	7,393.67
Total-----	25,296	149,636.25	7,545,825	62,231,957.32

NEW SERIES—THIRD ISSUE.

Denomination.	On hand July 1, 1907.		Received during July, 1907.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent-----	29,704	\$5,940.80	-----	-----	29,704	\$5,940.80
10-cent-----	108,592	10,859.20	-----	-----	108,592	10,859.20
5-cent-----	237,330	11,866.50	-----	-----	237,330	11,866.50
4-cent-----	805,200	32,208.00	-----	-----	805,200	32,208.00
2-cent-----	480,820	9,616.40	-----	-----	480,820	9,616.40
1-cent-----	6,932	69.32	405,000	\$4,050.00	411,932	4,119.32
1½-cent-----	50,392	839.86	-----	-----	50,392	839.86
Total-----	1,718,970	71,400.08	405,000	4,050.00	2,123,970	75,450.08

Denomination.	On hand July 1, 1907.		Total.	
	Number.	Value.	Number.	Value.
20-cent-----	712	\$142.40	28,992	\$5,798.40
10-cent-----	4,640	464.00	103,952	10,395.20
5-cent-----	116,500	5,825.00	120,830	6,041.50
4-cent-----	50,700	2,028.00	754,500	30,180.00
2-cent-----	91,700	1,834.00	389,120	7,782.40
1-cent-----	4,000	40.00	407,932	4,079.32
1½-cent-----	-----	-----	50,392	839.86
Total-----	268,252	10,333.40	1,855,718	65,116.68

Audited disbursements from insular revenues.

[Thomas L. Jett, disbursing officer of Porto Rico—Account for month of June, 1907.]

DR.

To amount of balances, June 1, 1907, as per certificate of division of book-keeping, warrants, and requisitions-----	\$83,693.87
To warrants issued during the month of June, 1907-----	205,841.18
	289,535.05

CR.

By disbursements (settlements for July, 1907), as follows:

Executive council—		
Salaries-----	\$1,745.02	
Contingent expenses-----	40.98	
		1,786.00
Printing and publishing the laws-----		562.40
House of Delegates—		
Salaries-----	600.36	
Contingent expenses-----	84.21	
		684.57

By disbursements—Continued.

Collection of historical data	\$100.00
Porto Rico anamia commission	3,364.24
Election bureau	588.92
Porto Rico code commission	460.54
Office of the governor—	
Salaries	\$991.68
Contingent expenses	28.45
	1,020.13
Office of the secretary—	
Salaries	1,567.81
Contingent expenses	141.33
	1,709.14
Bureau of printing and supplies—	
Salaries	250.00
Contingent expenses	1,312.76
	1,562.76
Office of the treasurer—	
Salaries	8,275.45
Contingent expenses	3,890.80
	12,166.25
Collectors of internal revenue, salaries	4,775.03
Office of the auditor—	
Salaries	2,013.92
Contingent expenses	96.34
	2,110.26
Expenses government of island of Culebra	72.00
Insular library of Porto Rico—	
Salaries	
Contingent expenses	31,555.71
	3,580.84
	35,136.55
Office of the attorney-general—	
Salaries	1,856.04
Contingent expenses	572.10
	2,428.14
Law libraries and decisions of courts	3,541.92
Department of the interior—	
Salaries	6,593.40
Contingent expenses	998.45
	7,591.85
Construction and maintenance of roads and bridges	21,969.42
Maintenance and completion of public buildings and docks	7,067.34
Survey and location of public lands, etc.	193.13
Extension of telegraph system	270.71
Expenses of executive mansion	598.05
Construction of cemetery at Cabras Island	1.72
Department of education—	
Salaries	2,133.36
Contingent expenses	385.88
	2,519.24
Text-books and school supplies	318.43
Schools and superintendents—	
Salaries	56,698.01
Contingent expenses	2,435.28
	59,133.29
Rent and repair of building	120.00
Education of pupils in normal school and United States	560.84
Library and museum	3.00
Department of health, charities, and correction—	
Salaries	2,453.38
Contingent expenses	490.73
	2,944.11
Charitable institutions—	
Salaries	3,751.43
Contingent expenses	5,318.16
	9,069.59
Penal institutions—	
Salaries	4,291.68
Contingent expenses	7,891.32
	12,183.00
Insular courts—	
Salaries	7,783.13
Contingent expenses	2,389.70
	20,172.83
Fees of jurors and witnesses	5,050.81
Registrars of property—	
Salaries	3,102.07
Contingent expenses	200.58
	3,302.65
	225,253.86
Treasurer's receipt No. 23407	115.37
Treasurer's receipt No. 23560	231.63
Treasurer's receipt No. 23568	632.42
Treasurer's receipt No. 23586	241.67
Treasurer's receipt No. 23681	14,418.21

Treasurer's receipt No. 23682-----	\$4,782.72
Treasurer's receipt No. 23684-----	6,851.28
Treasurer's receipt No. 23685-----	10,490.29
Treasurer's receipt No. 23686-----	10,024.29
Treasurer's receipt No. 23688-----	9,679.06
Treasurer's receipt No. 23689-----	1,638.81
Treasurer's receipt No. 23690-----	5,175.44
	289,535.05

[Scott Truxton, special disbursing officer, Porto Rico commercial agency in the United States—Account for June, 1907.]

To balance, certificate No. 149-----	\$104.96	By disbursements:
To warrant No. 679-----	511.00	Salaries, agent and assistant----- \$358.34
		Contingent expenses—rent 66.67
		Contingent expenses—other than rent----- 150.12
		575.13
		By treasurer's receipt No. 13----- 46.83
		621.96
	621.96	

[H. S. Hubbard, Marshal United States District Court—Account for June, 1907.]

To balance, certificate No. 156-----	\$1,268.83	By disbursements:
To warrant No. 554-----	2,473.38	Salaries----- \$2,473.38
		Contingent expenses----- 156.65
		Disallowance removed----- 3.48
		Fees of witnesses----- 13.50
		Fees of jurors----- 13.20
		2,660.21
		By treasurer's receipt No. 87----- 1,072.00
		By balance----- 10.00
		3,742.21
	3,742.21	

[Charles A. Beatley, secretary and treasurer, University of Porto Rico—Account for April, May, and June, 1907.]

To warrant No. 458-----	\$2,500.00	By disbursements:
To warrant No. 505-----	2,000.00	Salaries----- \$5,463.72
To warrant No. 549-----	1,500.00	Contingent expenses----- 529.67
		5,993.39
		By treasurer's receipt No. 71 (part of)----- 6.61
		6,000.00
	6,000.00	

[George W. Jones, special disbursing officer, department of the interior—Account supplemental to June 30, 1907.]

To warrant No. 1-----	\$7,500.00	By disbursements:
		Maintenance and repair of public buildings, care of public buildings----- \$1,191.46
		Completion of roads under construction and maintenance of roads and bridges----- 2,551.86
		3,743.32
		By treasurer's receipt No. 15----- 3,756.68
		7,500.00
	7,500.00	

Total audited disbursements from insular revenues, \$238,225.91.

Payment on settlement—Miscellaneous claims paid from insular revenues.

The audited miscellaneous claims from insular revenues are identical with the settlement warrants issued for the payment thereof, amounting to \$229,251.41.

Audited trust-fund disbursements.

[Sundry accounts of Thomas L. Jett, disbursing officer of Porto Rico, for the month of June, 1907—Construction and repair of country roads.]

To balance, certificate No. 150—	\$12,638.59	By disbursements:
To warrant No. 533-----	1,000.00	Cataño-Río Piedras road— \$.14
To warrant No. 539-----	4,900.00	Ponce-Peñuelas road— 21.68
To warrant No. 551-----	716.68	Voluntary payment construction Ponce-Peñuelas road— .03
To warrant No. 553-----	1,000.00	Comerío-Barranquitas road section— 255.90
To warrant No. 567-----	2,300.00	Bayamón-Comerío road section— 1,237.51
		Trujillo Alto road section— 319.01
		Fajardo-Naguabo road section— 550.67
		Cataño-Pueblo road section— 54.00
		Lares-Adjuntas road section— 285.17
		Consumo-Maricao road section— 416.65
		Yauco road section— 539.90
		Peñuelas-Ponce road section— 2,838.09
		Ciales-Juana Díaz road section— 501.32
		Reyes-Católicos Vega Alta road section— 46.67
		Cidra-Las Cruces road section— 264.38
		Caguas-Aguas Buenas road section— 349.82
		Adjuntas Cutoff road section— 7.00
		Barros-Barranquitas road section— 1,226.72
		Jayuga-Alta la Bandara road section— 1,495.85
		Salaries, auxiliary technical force— 566.68
		Traveling expenses, auxiliary technical force— 192.14
		Purchase of machinery, etc., road construction, bond act— 1,744.68
		By treasurer's receipt No. 23680— 12,914.01
		9,641.26
		22,555.27

[School extension in Porto Rico.]

To balance, certificate No. 159—	\$513.35	By disbursements:
To warrant No. 536-----	1,000.00	General account—
		Salaries— \$568.34
		Contingent expenses— 127.58
		695.92
		Purchase and erection of portable schoolhouses— 120.00
		815.92
		By treasurer's receipt No. 23687— 697.43
		1,513.35

[Salaries, treasury agents.]

To warrant No. 746-----	\$200.00	By disbursements:
	200.00	Salaries----- \$200.00

[Charles A. Beatley, secretary and treasurer, University of Porto Rico—Account for April, May, and June, 1907.]

To warrant No. 451-----	\$2,500.00	By disbursements:
To warrant No. 484-----	2,500.00	Salaries----- \$1,291.08
To warrant No. 540-----	2,500.00	Erection of dormitory— 3,927.00
		Contingent expenses— 1,747.50
		By treasurer's receipt No. 72— 534.42
		7,500.00

[Thomas L. Jett, disbursing officer of Porto Rico, fees for examinations, department of health, charities, and correction—Account for the month of June, 1907.]

To balance, certificate No. 115—	\$12.50	Treasurer's receipt No. 23683—	\$12.50
	12.50		12.50

Total audited disbursements from trust funds, \$20,895.51.

Payments on settlements—Miscellaneous claims paid from trust funds.

The total audited miscellaneous claims paid from trust funds are identical with the settlement warrants issued for the payment thereof, amounting to \$26,825.18.

RECAPITULATION.

Audited disbursements:			
Paid from insular revenues		\$24,200.00	
Paid from trust funds		11,600.00	\$35,800.00
Audited claims:			
Paid from insular revenues		229,251.41	
Paid from trust funds		26,825.18	256,076.59
			291,876.59

Respectfully submitted.

W. B. HADLEY,
Acting Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.

(Through the Secretary of the Interior,
through the governor of Porto Rico.)

REPORT FOR AUGUST, 1907.

GOVERNMENT HOUSE,
San Juan, P. R., October 11, 1907.

SIR: I have the honor to inclose herewith reports in duplicate of the transactions of the office of the auditor of Porto Rico for the month of August, 1907, for transmission to the Secretary of the Treasury.

I have the honor to be, sir, your obedient servant,

W. F. WILLOUGHBY,
Acting Governor of Porto Rico.

The SECRETARY OF THE INTERIOR,
Washington, D. C.

AUDITOR OF PORTO RICO,
San Juan, P. R., October 10, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of August, 1907.

Very respectfully,

W. B. HADLEY,
Acting Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.

(Through the Secretary of the Interior, through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., September 9, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of August, 1907:

Condition of the insular treasury at the beginning and close of the month of August, 1907.

Cash balance at beginning of business August 1, 1907, distributed in the following depositaries:

In San Juan, P. R.—

American Colonial Bank-----	\$1,101,482.25
First National Bank-----	200,000.00
Banco de Puerto Rico-----	100,000.00
Banco Territorial y Agrícola -----	50,000.00

In New York City, N. Y.—

J. & W. Seligman & Co-----	1,059,753.08
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Total -----	\$2,511,235.33
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Total receipts of the treasurer of Porto Rico for the month of August, 1907 -----

629,349.77

Total to be accounted for -----	3,140,585.10
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Total expenditures of the treasurer of Porto Rico for the month of August, 1907 -----

349,802.80

Cash balance at close of business August 31, 1907, distributed in the following depositaries:

In San Juan, P. R.—

American Colonial Bank-----	\$1,381,029.22
First National Bank-----	200,000.00
Banco de Puerto Rico-----	100,000.00
Banco Territorial y Agrícola -----	50,000.00

In New York City, N. Y.—

J. & W. Seligman & Co-----	1,059,753.08
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Total -----	2,790,782.30
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As above -----	3,140,585.10
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Audited receipts and expenditures of the insular government for the month of August, 1907.

RECEIPTS.

Insular revenues:

Customs -----	\$94,000.00
Internal revenue-----	189,166.65
Miscellaneous -----	13,759.36
Repayments-----	15,654.63

Total insular revenue receipts-----	\$312,580.64
Trust funds-----	316,769.13

Total receipts of the insular treasury-----	629,349.77
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EXPENDITURES.

Insular revenues:

Paid on accountable warrants-----	\$3,500.00
Paid on settlement warrants-----	262,227.25
Transfers -----	6,345.59

Total insular revenues expenditures-----	\$272,072.84
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Trust funds:

Paid on accountable warrants-----	\$12,700.00
Paid on settlement warrants-----	64,881.10
Transfers -----	148.86
Total trust fund expenditures-----	\$77,729.96
Total expenditures of the insular treasury-----	<u>349,802.80</u>

COMPARATIVE STATEMENT.

Balance on hand at close of business, August 31, 1907 -----	\$2,790,782.30
Less balance of trust funds-----	1,643,706.76
Available balance of insular revenues-----	1,147,075.54
Balance on hand at close of business July 31, 1907-----	2,511,235.33
Less balance of trust funds, July 31, 1907-----	1,404,667.59
Available balance of insular revenues, July 31, 1907-----	1,106,567.74
Increase in available balance of insular revenues in August, 1907-----	40,507.80

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF AUGUST,
1907.*Accounts of the Treasurer of Porto Rico and the Depositaries for Insular Revenues.*

[S. G. Gromer, treasurer of Porto Rico—Account of receipts and expenditures for July, 1907.]

DR.

To balance June 30, 1907, as per certificate No. 997-----	\$2,619,406.47
Receipts during July, 1907:	
Customs receipts -----	\$75,000.00
Internal revenue receipts-----	200,779.46
Miscellaneous receipts -----	26,723.96
Repayments -----	17,240.97
Trust funds -----	\$319,744.39
	52,953.97
	372,698.36
	<u>2,992,104.83</u>

CR.

Expenditures during July, 1907, by warrants paid and discharged:	
Insular revenues—	
Accountable warrants-----	\$25,273.38
Settlement warrants-----	240,387.96
Trust funds—	
Accountable warrants-----	11,600.00
Settlement warrants-----	155,581.61
	167,181.61
	<u>432,842.95</u>

By balance due to the people of Porto Rico:	
On deposit with First National Bank of Porto Rico, San Juan-----	200,000.00
On deposit with American Colonial Bank, San Juan-----	1,149,508.80
On deposit with Banco Territorial y Agrícola, San Juan-----	50,000.00

By balance due to the people of Porto Rico—
Continued.

On deposit with J. & W. Seligman & Co., New York	\$1,059,753.08
On deposit with Banco de Puerto Rico, San Juan	100,000.00
	\$2,559,261.88
	2,992,104.88

Balance due the people of Porto Rico, July 31, 1907, as shown by the audit of the treasurer's account	2,559,261.88
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account	48,026.55

Balance July 31, 1907, as shown by the general ledgers of receipts and expenditures, and as stated in the auditor's report of August 9, 1907	2,511,235.33
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AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for July, 1907.]

Dr.

To balance June 30, 1907, as per certificate No. 998	\$1,166,756.34
To amount of insular revenues and trust funds received in July, 1907	305,132.21
To amount of deposits during July, 1907, as per treasurer's re- ceipts issued therefor, but not taken up in bank's statement	67,589.49
To interest on average daily balances for the month of July, 1907, at the rate of 2 and 3 per cent per annum	1,687.08
	1,541,165.12

Cr.

By amount of drafts of the treasurer of Porto Rico paid by said bank, in July, 1907	410,600.15
By balance due the treasurer of Porto Rico	1,130,564.97
	1,541,165.12

Balance due the treasurer of Porto Rico—	
By First National Bank	200,000.00
By Banco Territorial y Agrícola	50,000.00
By Banco de Puerto Rico	100,000.00
By American Colonial Bank	1,130,564.97
By J. & W. Seligman & Co	1,059,753.08

Total	2,540,318.05
From which deduct:	
Amount of deposits received by the American Colonial Bank during July, 1907, not charged in treasurer's books, for which treasurer's re- ceipts were not issued in said month	\$1,779.90
Amount of drafts outstanding and unpaid at rendition of account, drawn on American Co- lonial Bank, not charged in June account	27,302.82
	29,082.72

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer, and au- ditor's report for July, 1907	2,511,235.33
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Insular and municipal taxes—Insular revenue and trust-fund receipts.

[Accounts of collectors of internal revenue for the month of July, 1907.]

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte	San Juan	\$60,776.85	\$60,776.85		
M. J. Sánchez	Río Piedras	1,901.30	1,901.30		
Jaime Alsina	Carolina	1,505.91	1,505.91		
Macario Rivera	Trujillo Alto	429.07	429.07		
R. Calderón Grau	Río Grande	1,101.87	1,101.87		
Mamerto Quiñones	Loiza	1,151.53	1,151.53		
F. J. Montilla	Bayamón	6,600.79	6,600.79		
A. Laugier	Naranjito	377.74	377.74		
F. Maymi Orellas	Tor Baja	844.22	844.22		
Santiago Pérez	Tor Alta	518.63	518.63		
F. del Valle	Dorado	525.64	525.64		
E. M. Vassallo	Corozal	680.11	680.11		
Manuel Cuevas	Vega Baja	5,119.83	5,119.83		
Miguel de Jesus	Vega Alta	2,480.04	2,480.04		
Enrique Ramos Tuller	Caguas	3,782.13	3,782.13		
Isidoro H. Rivera	Gurabo	596.90	596.90		
Lucas Giménez	Cayey	1,631.64	1,631.64		
M. M. Guzmán Velez	Cidra	950.81	950.81		
Enrique Cuevas	Comerío	729.13	729.13		
F. M. Ramírez	Aguas Buenas	608.07	608.07		
F. Jiménez O'Neil	San Lorenzo	865.71	865.71		
L. A. Esparohñil	Juncos	2,942.40	2,942.40		
A. Mattei	Arecibo	22,587.08	22,587.08		
Francisco Barreras	Manatí	1,576.85	1,576.85		
José E. Marrero	Ciales	1,250.52	1,250.52		
M. Casanova	Utuado	2,418.02	2,418.02		
Juan C. Martínez	Lares	1,628.36	1,628.36		
F. Julia	Morovis	761.01	761.01		
Rafael L. Caballero	Isabela	1,088.62	1,088.62		
R. Benítez	Camuy	1,606.71	1,606.71		
Manuel Gorbea	Mayaguez	17,135.92	17,135.92		
Adolfo Babilonia	Aguadilla	2,783.45	2,783.45		
Gustavo Cebollero	Cabo Rojo	2,588.52	2,588.52		
Luis Veray	San Germán	3,687.35	3,687.35		
Juan Vidal Ropero	Sabana Grande	644.04	644.04		
Luis Muñoz Colón	Las Marias	1,053.14	1,053.14		
Francisco Rivera	Maricao	571.86	571.86		
Reyes Canino	añasco	2,047.21	2,047.21		
Arturo Delfíz	Aguada	661.83	661.83		
Geo. Marxuach	San Sebastián	1,576.01	1,576.01		
Bartolomé Esteva	Ponce	47,993.43	47,993.43		
Santiago Purcell	Péñuelas	637.79	637.79		
Eugenio Pagán	Guayanilla	2,757.54	2,757.54		
Carlos R. Aguilar	Juana Diaz	3,051.78	3,051.78		
Juan Martínez	Coamo	2,389.36	2,389.36		
Juan Ros Chumillas	Santa Isabel	782.61	782.61		
Julio González	Adjuntas	477.95	477.95		
Pedro R. Acosta	Yauco	1,430.28	1,430.28		
Ramón Vidal	Alibonito	1,229.64	1,229.64		
M. de J. Canino	Barros	1,049.11	1,049.11		
Nicolas Yordán	Barranquitas	630.60	630.60		
V. Belodere	Guayama	5,811.74	5,811.74		
Carlos Areizaga	Arroyo	1,079.90	1,079.90		
Ramón Iglesia	Salinas	634.06	634.06		
Rafael Paonessa	Patillas	814.07	814.07		
Lisandro Ramírez	Humacao	3,528.10	3,528.10		
Fernando Castro	Yabucoa	6,387.53	6,387.53		
José F. Echeandía	Maunabo	853.87	853.87		
Miguel de Celis	Naguabo	2,571.68	2,571.68		
N. Guzmán López	Fajardo	3,279.30	3,279.30		
José A. Vera	Vieques	908.11	908.11		
Pedro Márquez	Culebra	278.05	278.05		

Total collections pertaining to insular and municipal taxes, insular revenue, and trust-fund receipts, \$250,313.32.

Insular and municipal taxes—Internal-revenue receipts.

[Supplemental account to June, 1907.]

Isidoro H. Rivera	Gurabo	\$0.10	\$0.10
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^a Difference explained and allowed.

Municipal school tax—Trust fund.

[Supplemental account to June, 1907.]

Name.	Address.	Balance begin- ning of month.	Collections.	Deposits.	Balance end of month.
Isidoro H. Rivera-----	Gurabo-----		^a \$0.10-----		\$0.10-----

^a Difference explained and allowed.*Miscellaneous receipts from sundry sources.*

[Accounts for the month of July, 1907.]

Geo. F. Miller, financial and receiving clerk, office of the treasurer.	San Juan -----	\$13,939.63	\$13,939.63	-----
John McGlone, receiving clerk, bureau of insular telegraph.	-----do-----	3,905.20	3,769.29	-----
A. Garcia de Quevedo, captain of the port.	-----do-----	2,033.99	2,033.99	-----
Ramón Brandes, captain of the port.	Mayaguez-----	304.87	304.87	-----
Ramón Manich, acting captain of the port.	Ponce-----	268.55	268.55	-----

Total miscellaneous receipts, \$20,316.33.

Repayments to appropriations.

Secretary of Porto Rico, as rendered by J. E. Snowman, acting chief, bureau of printing and supplies.	San Juan -----	\$332.22	\$332.22	-----
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Total miscellaneous receipts, including repayments, \$20,648.55.

Fees and fines collected by secretaries and marshals of insular courts.

José E. Figueras, secretary district court.	San Juan -----	\$1,797.66	\$1,787.66	\$10.00
José Labrador, marshal district court.	-----do-----	59.38	59.38	-----
Antonio Arias, marshal district court.	Ponce-----	157.74	157.74	-----
Francisco Bernes, secretary district court.	-----do-----	896.20	896.20	-----
Francisco Llavat, secretary district court.	Mayaguez-----	749.61	749.61	-----
Enrique Rossy, marshal district court.	-----do-----	122.82	122.82	-----
Oscar Bithorn, marshal district court.	Arecibo-----	50.78	50.78	-----
Salvador Pieornell, secretary district court.	-----do-----	875.95	875.95	-----
Francisco Morales, secretary district court.	Guayama-----	308.15	308.15	-----
José Juan Nádal, marshal district court.	-----do-----	37.20	37.20	-----
Augusto Ortiz, marshal district court.	Humacao-----	94.55	94.55	-----
Enrique Rincón, secretary district court.	-----do-----	1,599.54	1,599.54	-----
José Basora y Mestre, secretary district court.	Aguadilla-----	474.46	474.46	-----
Agustín Guevara, marshal district court.	-----do-----	52.67	52.67	-----

Total miscellaneous receipts from sundry sources, including repayments----- \$20,648.55
Total fees and fines collected----- 7,266.71

Total audited collections----- 27,915.26

Special accounts.

[Sundry accounts of S. D. Gromer, treasurer of Porto Rico, for the month of July, 1907.]

Name of account.	Collections.	Deposits.
Payment of expenses of advertising the sale of property on account of delinquent taxes.	\$118.50	\$2,756.69
Outstanding liabilities	31	-----
Salaries, treasury agents	100.00	-----
Teachers' pension fund	851.66	-----
Interest on loans to school boards	107.52	-----
Interest on loans to municipalities	716.98	-----
Bond of E. Griffi, delivery of stone	62.21	-----
Miscellaneous expenditures, subject to the approval of the governor	799.51	-----
Relief of school boards	2,756.69	2,756.69
Relief of municipalities	820.10	820.10
School extension in Porto Rico	12,135.26	12,135.26
	551.50	551.50

Account of internal-revenue stamps for the month of August, 1907.

NEW SERIES, SECOND ISSUE.

Denomination.	On hand Aug. 1, 1907.		Issued during August.		Balance on hand Aug. 31, 1907.	
	Number.	Value.	Number.	Value.	Number.	Value.
\$50-----	904,002	\$45,200,100.00	2,662	\$133,100.00	901,340	\$45,067,000.00
\$10-----	869,483	8,694,830.00	1,475	14,750.00	868,008	8,680,080.00
\$5-----	936,083	4,680,415.00	468	2,340.00	935,615	4,678,075.00
\$3-----	892,296	2,676,888.00	1,298	3,894.00	890,998	2,672,994.00
\$1-----	363,795	363,795.00	5,128	5,128.00	358,667	358,667.00
50-cent-----	593,653	296,826.50	2,300	1,150.00	591,353	295,676.50
25-cent-----	863,707	215,926.75	900	225.00	862,807	215,701.75
10-cent-----	532,209	53,220.90	500	50.00	531,709	53,170.90
5-cent-----	851,230	42,561.50	720	36.00	850,510	42,525.50
1-cent-----	739,367	7,393.67	2,620	26.20	736,747	7,367.47
Total-----	7,545,825	62,231,957.32	18,071	160,699.20	7,527,754	62,071,258.12

NEW SERIES, THIRD ISSUE.

Denomination.	On hand Aug. 1, 1907.		Received during August, 1907.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent-----	28,992	\$5,798.40	-----	-----	28,992	\$5,798.40
10-cent-----	103,952	10,395.20	-----	-----	103,952	10,395.20
5-cent-----	120,830	6,041.50	100,000	\$5,000.00	220,830	11,041.50
4-cent-----	754,500	30,180.00	-----	-----	754,500	30,180.00
2-cent-----	389,120	7,782.40	-----	-----	389,120	7,782.40
1-cent-----	407,982	4,079.32	-----	-----	407,982	4,079.32
1½-cent-----	50,392	839.88	-----	-----	50,392	839.88
Total-----	1,855,718	65,116.68	100,000	5,000.00	1,955,718	70,116.68

Denomination.	Issued during August.		Balance on hand Aug. 31, 1907.	
	Number.	Value.	Number.	Value.
20-cent-----	880	\$176.00	28,112	\$5,622.40
10-cent-----	1,144	114.40	102,808	10,280.80
5-cent-----	139,400	6,970.00	81,430	4,071.50
4-cent-----	35,500	1,420.00	719,000	28,760.00
2-cent-----	166,100	3,322.00	223,020	4,460.40
1-cent-----	1,480	14.80	406,452	4,064.52
1½-cent-----	-----	-----	50,392	839.86
Total-----	344,504	12,017.20	1,611,214	58,099.48

Account of Thomas L. Jett, paymaster in the treasury department, for the month of July, 1907.

DR.

To drafts of the treasurer of Porto Rico payable to the order of the paymaster in the treasury department \$189, 778.15
To warrants issued, but not taken up by the paymaster in July account:

July 30, warrant No. 87-----	\$3, 387. 96
July 30, warrant No. 89-----	1, 619. 07
July 30, warrant No. 90-----	2, 324. 03
July 30, warrant No. 91-----	597. 82
	7, 928. 38
	<u>197, 706. 53</u>

CR.

By checks paid and returned by the American Colonial Bank pertaining to the month of July and up to and including July 31, 1907----- 80, 318. 82
By balance due the people of Porto Rico----- 117, 387. 71

197, 706. 53

Audited disbursements from insular revenues.

[George W. Jones, special disbursing officer, department of the interior—For the month of July, 1907.]

To warrant No. 3-----	\$4, 600. 00	By disbursements:
To warrant No. 4-----	100. 00	Construction, maintenance, and repair of public roads and bridges-----
To warrant No. 6-----	1, 300. 00	Construction of various roads-----
To warrant No. 7-----	5, 900. 00	Survey of lands belonging to the people of Porto Rico-----
		Establishing jail in Vieques-----
		Preparation of plans and construction of landing stages in San Juan-----
		5, 275. 93
		6, 624. 07
	<u>11, 900. 00</u>	<u>11, 900. 00</u>

[William Fawcett Smith, late disbursing officer, superior board of health—Special account from January 1, 1901, to March 31, 1904.]

To balance, certificate No. 7915-----	\$111. 29	By treasurer's receipt No. 22414-----	\$50. 00
		By treasurer's receipt No. 22527-----	50. 00
		Balance-----	100. 00
			11. 29
	<u>111. 29</u>		<u>111. 29</u>

Audited trust-fund disbursements.

[George W. Jones, special disbursing officer, department of the interior—For the month of July, 1907.]

To warrant No. 2-----	\$7, 300. 00	By disbursements:	
To warrant No. 5-----	400. 00	Comerio-Barranquitas road-----	\$72. 55
To warrant No. 8-----	3, 400. 00	Bayamon-Comerio road-----	1, 852. 23
To warrant No. 15-----	500. 00	Trujillo Alto road section-----	660. 09
		Fajardo-Naguabo road-----	449. 32
		Lares-Adjuntas road-----	46. 00
		Consumo Maricao road section-----	41. 48
		Yauco road section-----	75. 85
		Peñuelas-Ponce road section-----	1, 493. 05
		Ciales-Juana Diaz road-----	133. 00
		Reyes-Catolicos Vega Alta road-----	250. 33
		Cidra-Las Cruces road-----	423. 11
		Caguas-Aguas Buenas road-----	410. 95
		Barros-Barranquitas road-----	1, 741. 91
		Jayuga-Alto la Bandara road-----	833. 19
		Balance-----	8, 483. 06
			3, 116. 94
	<u>11, 600. 00</u>		<u>11, 600. 00</u>

Abstract of audited receipts for the month of July, 1907.

Customs	\$75,000.00
Excise taxes:	
Internal-revenue stamps	\$180,238.07
Tobacco stamps	12,024.66
Inheritance tax	192,262.73
Fifteen per cent insular taxes	1,935.59
Miscellaneous receipts	6,729.95
Miscellaneous repayments	31,562.34
	17,226.76
Total insular revenue	<u>324,717.37</u>
General property tax:	
School fund	7,422.06
Road fund	2,961.45
General fund	26,726.84
School tax	37,110.35
Municipal bond-redemption tax:	3,414.20
San Juan	415.69
Arecibo	419.90
Mayaguez	2,372.74
Ponce	1,544.08
Special improvement tax at Arroyo	4,752.41
Insular bond-redemption tax	48.83
Cash bond	3,739.08
Salaries, treasury agents	62.21
Sundries	100.00
	2,305.67
Total trust fund	<u>51,532.75</u>
Audited insular revenue receipts	324,717.37
Audited trust fund receipts	51,532.75
	<u>376,250.12</u>

Respectfully submitted.

W. B. HADLEY,
Acting Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,

Washington, D. C.

(Through the Secretary of the Interior,
through the governor of Porto Rico.)

REPORT FOR SEPTEMBER, 1907.

AUDITOR OF PORTO RICO,
San Juan, P. R., October 21, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of September, 1907.

Very respectfully,

W. B. HADLEY,
Acting Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,

Washington, D. C.

(Through the Secretary of the Interior, through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., October 9, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of September, 1907:

Condition of the insular treasury at the commencement and close of the month of September, 1907.

Cash balance at commencement of business September, 1, 1907, distributed in the following depositaries:

In San Juan, P. R.—

American Colonial Bank of Porto Rico	\$1,381,029.22
First National Bank of Porto Rico	200,000.00
Banco de Puerto Rico	100,000.00
Banco Territorial y Agrícola	50,000.00
In New York City, N. Y.—	
J. & W. Seligman & Co	1,059,753.08

Total	\$2,790,782.30
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Total receipts of the treasurer of Porto Rico for the month of September, 1907	388,129.57
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Total to be accounted for	3,178,911.87
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Total expenditures of the treasurer of Porto Rico for the month of September, 1907

Cash balance at close of business September 30, 1907, distributed in the following depositaries:

In San Juan, P. R.—

American Colonial Bank of Porto Rico	\$1,184,567.22
First National Bank of Porto Rico	200,000.00
Banco de Puerto Rico	100,000.00
Banco Territorial y Agrícola	50,000.00

In New York City, N. Y.—

J. & W. Seligman & Co	1,059,753.08
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Total	2,594,320.30
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As above	3,178,911.87
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Audited receipts and expenditures of the insular government for the month of September, 1907.

RECEIPTS.

Insular revenues:

Customs	\$65,000.00
Internal revenues	147,846.32
Miscellaneous	34,863.11
Repayments	12,133.35

Total insular revenue receipts	259,842.78
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Trust funds	128,286.79
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Total receipts of the insular treasury	388,129.57
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EXPENDITURES.

Insular revenues:

Paid on accountable warrants	\$11,300.00
Paid on settlement warrants	242,215.36

Total insular revenue expenditures	253,515.36
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Trust funds:

Paid on accountable warrants	21,628.49
Paid on settlement warrants	309,447.72

Total trust-fund expenditures	331,076.21
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Total expenditures of the insular treasury	584,591.57
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COMPARATIVE STATEMENT.

Balance on hand at close of business September 30, 1907-----	\$2, 594, 320.30
Less balance of trust funds September 30, 1907-----	1, 440, 917.34
Available balance of insular revenues September 30, 1907-----	\$1, 153, 402.96
Balance on hand at close of business August 31, 1907-----	\$2, 790, 782.30
Less balance of trust funds August 31, 1907-----	1, 643, 706.76
Available balance of insular revenues August 31, 1907-----	1, 147, 075.54
Increase in available balance of insular revenues in September, 1907-----	6, 327.42

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF SEPTEMBER, 1907.

Accounts of the treasurer of Porto Rico and the depositaries for insular revenues.

[S. D. Gromer, treasurer of Porto Rico—Account of receipts and expenditures for August, 1907.]

DR.

To balance July 31, 1907, as per certificate No. 1171-----	\$2, 559, 261.88
Receipts during August, 1907:	
Customs receipts-----	\$94, 000.00
Internal-revenue receipts-----	189, 017.79
Miscellaneous receipts-----	13, 759.36
Repayments-----	15, 654.63
	\$312, 431.78
Trust funds-----	310, 423.54
Amount of transfer warrants:	
Credited* to insular revenues-----	148.86
Credited to trust funds-----	6, 345.59
	6, 494.45
	629, 349.77
	3, 188, 611.65

CR.

Expenditures during August, 1907, by warrants paid and discharged:	
Insular revenues—	
Accountable warrants-----	\$4, 200.00
Settlement warrants-----	262, 977.25
	267, 177.25
Trust funds—	
Accountable warrants-----	12, 700.00
Settlement warrants-----	65, 020.31
	77, 720.31
Amount of transfer warrants:	
Paid from insular revenues-----	6, 345.59
Paid from trust funds-----	148.86
	6, 494.45
	351, 392.01

By balance due to the people of Porto Rico:	
On deposit with First National Bank of Porto Rico, San Juan-----	200, 000.00
On deposit with American Colonial Bank of Porto Rico, San Juan-----	1, 427, 466.56
On deposit with Banco Territorial y Agrícola, San Juan-----	50, 000.00

By balance due to the people of Porto Rico—
Continued.

On deposit with J. & W. Seligman & Co., New York City, N. Y.	\$1,059,753.08
On deposit with Banco de Puerto Rico, San Juan	100,000.00
	<hr/>
	\$2,837,219.64

Balance due the people of Porto Rico August 31, 1907, as shown by the audit of the treasurer's account	<hr/>
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account	<hr/>
	2,837,219.64
	46,437.34

Balance August 31, 1907, as shown by the general ledgers of receipts and expenditures, and as stated in the auditor's report of September 9, 1907	<hr/>
	2,790,782.30

AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for August, 1907.]

DR.

To balance July 31, 1907, as per certificate No. 1170	\$1,130,564.97
To amount of insular revenues and trust funds received in Au- gust, 1907	517,917.96
To amount of deposits during August, 1907, as per treasurer's receipts issued therefor, but not taken up in bank's statement	104,016.54
To interest on average daily balances for the month of August, 1907, at the rate of 2 and 3 per cent per annum	1,862.12
	<hr/>
	1,754,361.59

CR.

By amount of drafts of the treasurer of Porto Rico paid by said bank in August, 1907	365,471.52
By balance due the treasurer of Porto Rico	1,388,890.07
	<hr/>
	1,754,361.59

Balance due the treasurer of Porto Rico—

By First National Bank	200,000.00
By Banco Territorial y Agrícola	50,000.00
By Banco de Puerto Rico	100,000.00
By American Colonial Bank	1,388,890.07
By J. & W. Seligman & Co	1,059,753.08

Total	2,798,643.15
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From which deduct:

Amount of deposits received by the American Colonial Bank during August, 1907, not charged in treasurer's books, for which treasurer's re- ceipts were not issued in said month	\$2,721.20
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Amount of drafts outstanding and unpaid at ren- dition of account, drawn on American Colonial Bank, not charged in August account	5,139.65
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7,860.85

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer, and audi- tor's report for August, 1907	<hr/>
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2,790,782.30

Insular revenue and trust-fund receipts—Insular and municipal taxes.

[Accounts of collectors of internal revenue for the month of August, 1907.]

Name.	Address.	Collections.	Deposits.	Balance end of month.
R. T. Ponte	San Juan	\$114,247.27	\$114,247.27	-----
M. J. Sanchez	Rio Piedras	3,080.94	3,080.94	-----
Jaime Alsina	Carolina	4,931.52	4,931.52	-----
Macario Rivera	Trujillo Alto	656.15	656.15	-----
R. Calderon Grau	Rio Grande	3,354.53	3,354.53	-----
Mamerto Quiñones	Loiza	3,140.02	3,140.02	-----
F. J. Montilla	Bayamon	7,409.29	7,409.29	-----
A. Laugier	Naranjito	357.15	357.15	-----
F. M. Cruells	Toa Baja	2,937.10	2,937.10	-----
Santiago Perez	Toa Alta	1,020.44	1,020.44	-----
Fernando del Valle	Dorado	2,728.26	2,728.26	-----
E. M. Vassallo	Corozal	897.31	897.31	-----
Manuel Cuevas	Vega Baja	7,988.52	7,988.52	-----
Miguel del Jesus	Vega Alta	4,926.72	4,926.72	-----
Enrique Ramos Tulier	Caguas	9,141.49	9,141.49	-----
Isidoro H. Rivera	Gurabo	5,369.10	5,369.10	-----
Lucas Giminez	Cayey	3,604.45	3,604.45	-----
Manuel M. Guzman Velez	Cidra	1,443.28	1,443.28	-----
Enrique Cuebas	Comerio	1,023.45	1,023.45	-----
Francisco M. Ramirez	Aguas Buenas	557.69	557.69	-----
Francisco Jiminez O'Neill	San Lorenzo	2,046.64	2,046.64	-----
L. A. Espanolini	Juncos	2,479.33	2,479.33	-----
A. Mattel	Arecibo	35,380.33	35,380.33	-----
Francisco Barreras	Manati	9,158.56	9,158.56	-----
José E. Marrero	Ciales	1,773.75	1,773.75	-----
M. Casanova	Utuado	4,480.27	4,480.27	-----
Juan C. Martinez	Lares	1,567.61	1,567.61	-----
F. Juliá	Morovis	980.89	980.89	-----
Rafael L. Caballero	Isabela	1,022.20	1,022.20	-----
R. Benitez	Camuy	3,519.12	3,519.12	-----
Manuel Gorbea	Mayaguez	31,097.37	31,097.37	-----
Adolfo Babilonia	Aguadilla	4,750.44	4,750.44	-----
Gustavo Cebollero	Cabo Rojo	2,673.43	2,673.43	-----
Luis Veray	San German	10,362.33	10,362.33	-----
Juan Vidal Ropero	Sabana Grande	1,124.81	1,124.81	-----
Luis Muñoz Colón	Las Marias	805.87	805.87	-----
Francisco Rivera	Maricao	975.09	975.09	-----
Reyes Canino	Añasco	4,079.11	4,079.11	-----
Arturo Deliz	Aguada	1,813.58	1,813.58	-----
Geo. Marxuach	San Sebastian	2,268.42	2,268.42	-----
Bartolomé Esteva	Ponce	71,465.57	71,467.18	“\$1.61
Santiago Purcell	Peñuelas	1,683.50	1,683.50	-----
Eugenio Pagán	Guayanilla	901.92	901.92	-----
Carlos R. Aguiar	Juana Diaz	7,354.00	7,354.00	-----
Juan Martinez	Coamo	5,481.47	5,481.47	-----
Juan Ros Chumillas	Santa Isabel	6,489.47	6,489.47	-----
Julio Gonzalez	Adjuntas	1,822.56	1,822.56	-----
Pedro R. Acosta	Yauco	13,018.59	13,018.59	-----
Ramón Vidal	Aibonito	1,406.08	1,406.08	-----
M. de J. Canino	Barros	962.38	962.38	-----
Nicolás Yordán	Barranquitas	812.90	812.90	-----
V. Belgodere	Guayama	14,296.17	14,296.17	-----
Carlos Arezyaga	Arroyo	7,301.21	7,301.21	-----
R. Iglesia	Salinas	5,312.32	5,312.32	-----
Rafael Paonessa	Patillas	2,725.76	2,725.76	-----
Lisandro Ramirez	Humacao	9,819.11	9,819.11	-----
Fernando Castro	Yabucoa	5,682.10	5,682.10	-----
José F. Echeandia	Maunabo	2,460.18	2,460.18	“.01
Miguel de Celis	Naguabo	2,791.90	2,791.90	-----
N. Guzman Lopez	Fajardo	8,037.10	8,037.10	-----
J. A. Vera	Vieques	10,587.89	10,587.89	-----
Pedro Márquez	Culebra	207.92	207.92	-----

“ Credit balance.

Total collections pertaining to insular and municipal taxes, insular revenue, and trust-fund receipts, \$481,793.93.

Special accounts.

[Sundry accounts of S. D. Gromer, treasurer of Porto Rico, for the month of August, 1907.]

Name of account.	Collections.	Deposits.
Corporation taxes, insular revenues-----	^a \$1,946.41	\$1,946.41
Corporation taxes, trust funds-----	^a 14,719.38	14,719.38
Teachers' pension fund, trust fund-----	486.30	486.30
School extension in Porto Rico, trust fund-----	671.05	671.05
Relief of municipalities, repayments-----	11,873.22	11,873.22
Relief of school boards, repayments-----	1,822.88	1,822.88
Miscellaneous receipts, insular revenues and trust funds-----	870.58	870.58

^a From July 1, 1907, to Aug. 31, 1907.*Miscellaneous receipts from sundry sources.*

[Accounts for the month of August, 1907.]

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
Geo. F. Miller, financial and receiving clerk, office of the treasurer.	San Juan -----	\$7,636.30	\$7,636.30	-----	-----
John McGlone, receiving clerk, bureau of insular telegraph.	do -----	3,548.53	3,548.53	-----	-----
A. Garcia de Quevedo, captain of the port.	do -----	2,408.10	2,408.10	-----	-----
Ramón Brandes, captain of the port.	Mayaguez -----	159.51	159.51	-----	-----
Ramon Maurch, captain of the port.	Ponce -----	200.80	200.80	-----	-----
C. O. Lord, chief of division, property and accounts, department of education.	San Juan -----	^a 968.58	968.58	-----	-----

^a For month of July, 1907.

Total miscellaneous receipts, \$14,921.82.

Repayments to appropriations.

Geo. W. Jones, special disbursing officer, department of the interior.	San Juan -----	\$199.23	\$199.23	-----
Jaimie Annexy, assistant director of health, charities, and correction.	do -----	^a 606.00	606.00	-----
Do-----	do -----	693.00	693.00	-----
D. W. May, special agent in charge United States agricultural experiment station.	Mayaguez -----	40.00	40.00	-----
The secretary of Porto Rico, as rendered by L. E. Snowman, acting chief bureau of printing and supplies.	San Juan -----	1,134.80	1,134.80	-----

^a For month of July, 1907.

Total miscellaneous receipts, including repayments, \$17,594.85.

Fees and fines collected by secretaries and marshals of insular courts.

Oscar Bithorn, marshal, district court.	Arecibo-----	\$112.54	\$112.54	-----
José Juan Vidal, marshal, district court.	Guayama-----	84.54	84.54	-----
Antonio Arias, marshal, district court.	Ponce-----	170.78	170.78	-----
José Labrador, marshal, district court.	San Juan-----	54.50	54.50	-----
Agustín Guevara, marshal, district court.	Aguadilla-----	88.48	88.48	-----
Enrique Rossy, marshal, district court.	Mayaguez-----	134.57	134.57	-----

Fees and fines collected by secretaries and marshals of insular courts—Cont'd.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
Augusto Ortiz, marshal, district court.	Humacao		\$162.88	\$162.88	-----
José Besora y Mestre, secretary, district court.	Aguadilla	^a \$0.06	182.55	182.55	\$0.06
Francisco Morales, secretary, district court.	Guayama		547.11	547.11	-----
Salvador Picornell, secretary, district court.	Arecibo		1,188.88	1,188.88	-----
Enrique Rincon, secretary, district court.	Humacao		1,082.46	1,082.46	-----
Francisco Llavar, secretary, district court.	Mayaguez		997.05	997.05	-----
Francisco Barnes, secretary, district court.	Ponce		855.03	855.03	-----
José E. Figueras, secretary, district court.	San Juan	10.00	2,331.81	2,341.81	-----

^a Credit balance.

Total fees and fines collected, \$8,003.18.

Total miscellaneous receipts from sundry sources, including repayments----- \$17,594.85
Total fees and fines collected----- 8,003.18

Total audited collections----- 25,598.03

Trust-fund receipts.

[S. D. Gromer, treasurer of Porto Rico—Account for month of July, 1907.]

To amount received on account of outstanding liabilities of W. F. Willoughby, late special disbursing agent, check No. 3316, Apr. 24, 1905. West India Oil Co-----	By treasurer's receipt No. 103-----	\$1.40
		1.40

Statement of internal-revenue stamps received and issued by the treasurer of Porto Rico during the month of September, 1907.

NEW SERIES, SECOND ISSUE, EXCISE.

Denomination.	On hand Sept. 1, 1907.		Issued during September.		Balance on hand Sept. 30, 1907.	
	Number.	Value.	Number.	Value.	Number.	Value.
\$50-----	901,340	\$45,037,000.00	1,081	\$54,050.00	900,259	\$45,012,950.00
\$10-----	883,008	8,680,080.00	1,960	19,600.00	886,048	8,660,480.00
\$5-----	935,615	4,678,075.00	1,442	7,210.00	934,173	4,670,865.00
\$3-----	890,998	2,672,994.00	3,697	11,091.00	887,301	2,661,903.00
\$1-----	358,667	358,667.00	21,258	21,258.00	337,409	337,409.00
50-cent-----	591,353	295,676.50	8,250	4,125.00	583,103	291,551.50
25-cent-----	882,807	215,701.75	125	31.25	882,682	215,670.50
10-cent-----	531,709	53,170.90	1,425	142.50	530,284	53,028.40
5-cent-----	850,510	42,525.50	2,100	105.00	848,410	42,420.50
1-cent-----	736,747	7,367.47	3,025	30.25	733,722	7,337.22
Total-----	7,527,754	62,071,258.12	44,363	117,643.00	7,483,391	61,953,615.12

NEW SERIES, THIRD ISSUE, CIGAR.

Denomination.	On hand Sept. 1, 1907.		Received during September, 1907.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent-----	28,112	\$5,622.40	883	\$176.60	28,995	\$5,799.00
10-cent-----	102,808	10,280.80	68	6.80	102,876	10,287.60
5-cent-----	81,430	4,071.50	100,000	5,000.00	181,430	9,071.50
4-cent-----	719,000	28,760.00			719,000	28,760.00
2-cent-----	223,020	4,460.40	997,980	19,959.60	1,221,000	14,420.00
1-cent-----	406,452	4,064.52			406,452	4,064.52
1/2-cent-----	50,392	839.86			50,392	839.86
Total-----	1,611,214	58,099.48	1,098,931	25,143.00	2,710,145	83,242.48

Statement of internal-revenue stamps received and issued by the treasurer of Porto Rico during the month of September, 1907—Continued.

NEW SERIES, THIRD ISSUE, CIGAR.

Denomination.	Issued during September.		Balance on hand Sept. 30, 1907.	
	Number.	Value.	Number.	Value.
20-cent	200	\$40.00	28,795	\$5,759.00
10-cent	2,576	257.60	100,300	10,030.00
5-cent	125,600	6,280.00	55,830	2,791.50
4-cent	38,600	1,544.00	680,400	27,216.00
2-cent	98,500	1,970.00	1,122,500	22,450.00
1-cent	1,000	10.00	405,452	4,054.52
1½-cent			50,392	839.86
Total	266,476	10,101.60	2,443,669	73,140.88

Account of Thomas L. Jett, paymaster in the treasury department, for the month of August, 1907.

DR.

To balance, certificate No. 5	\$117, 387. 71
To drafts of the treasurer of Porto Rico payable to the order of the paymaster in the treasury department	234, 077. 32
	351, 465. 03

CR.

By checks paid and returned by the American Colonial Bank pertaining to the month of August and up to and including August 31, 1907	312, 985. 77
By balance due the people of Porto Rico	38, 479. 26
	351, 465. 03

Audited trust-fund disbursements.

[George W. Jones, special disbursing officer, department of the interior—For the month of August, 1907.]

To balance, certificate No. 2	\$3, 116. 94	By disbursements:	
To warrant No. 17	7, 600. 00	Comerio-Barranquitas road section	\$77. 45
To warrant No. 22	4, 200. 00	Bayamón-Comerio road section	2, 616. 96
To warrant No. 23	600. 00	Trujillo Alto road section	733. 68
To warrant No. 24	100. 00	Fajardo-Naguabo road section	463. 54
To warrant No. 25	200. 00	Lares-Adjuntas road section	49. 00
		Consumo-Maricao road section	41. 87
		Yauco road section	114. 04
		Peñuelas-Ponce road section	1, 884. 22
		Ciales-Juana Diaz road section	135. 25
		Maunabo-Patillas road section	1, 522. 51
		Reyes Catolicos-Vega Alta road section	645. 32
		Cidra-Las Cruces road section	573. 02
		Caguas-Aguas Buenas road section	333. 83
		Barros-Barranquitas road section	1, 661. 69
		Jayuya-Alta de la Bandera road section	1, 769. 98
			12, 622. 36
Treasurer's receipt, No. 302			187. 57
Balance	15, 816. 94		3, 007. 01
			15, 816. 94

Audited disbursements from insular revenues.

[George W. Jones, special disbursing officer, department of the interior—For the month of August, 1907.]

To balance, certificate No. 1—	\$6,624.07	By disbursements:
To warrant No. 18—	1,000.00	Construction, maintenance, and repair of public roads and bridges—
To warrant No. 19—	500.00	Maintenance and repair of public buildings—
To warrant No. 20—	100.00	Construction of various roads—
To warrant No. 21—	1,400.00	Survey of lands—
To warrant No. 26—	500.00	Establishing jail at Vieques—
		8,341.89
		1,782.18
	10,124.07	10,124.07

Abstract of audited receipts for the month of August, 1907.

Customs—	\$94,000.00
Excise taxes—	
Internal-revenue stamps—	\$136,115.58
Tobacco stamps—	11,499.97
Inheritance tax—	147,615.55
15 per cent insular taxes—	1,063.30
Miscellaneous receipts—	40,337.93
Miscellaneous repayments—	23,241.10
	16,395.23
Total insular revenue—	\$322,653.11
General property tax, trust fund—	
School fund—	45,509.25
Road fund—	17,620.66
General fund—	164,416.06
	227,545.97
School tax, trust fund—	22,650.26
Municipal bond-redemption tax, trust fund—	
San Juan—	18,026.96
Arecibo—	2,349.72
Mayaguez—	5,847.69
Ponce—	4,646.90
	30,871.27
Special improvement tax at Arroyo—	1,190.49
Insular bond-redemption tax—	26,462.76
Salaries, treasury agents—	100.00
Sundries—	2,271.17
Total trust fund—	311,091.92
Total audited receipts—	633,745.03

Respectfully submitted.

W. B. HADLEY,
Acting Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.

(Through the Secretary of the Interior, through the governor of Porto Rico.)

REPORT FOR OCTOBER, 1907.

AUDITOR OF PORTO RICO,
San Juan, P. R., December 9, 1907.

SIR: I have the honor to transmit herewith the report of the transactions of the office of the auditor of Porto Rico for the month of October, 1907.

Very respectfully,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,

Washington, D. C.

(Through the Secretary of the Interior, through the governor of Porto Rico.)

OFFICE OF THE AUDITOR OF PORTO RICO,
San Juan, P. R., November 9, 1907.

SIR: I have the honor to transmit the following report of the transactions of the office of the auditor of Porto Rico for the month of October, 1907:

Condition of the insular treasury at the commencement and close of the month of October, 1907.

Cash balance at commencement of business October 1, 1907, distributed in the following depositaries:

In San Juan, P. R.—

American Colonial Bank of Porto Rico	\$1,184,567.22
First National Bank of Porto Rico	200,000.00
Banco de Puerto Rico	100,000.00
Banco Territorial y Agrícola	50,000.00

In New York City, N. Y.—

J. and W. Seligman & Co	1,059,753.08
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Total	\$2,594,320.30
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Total receipts of the treasurer of Porto Rico for the month of October, 1907	424,273.11
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Total to be accounted for	<u>3,018,593.41</u>
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Total expenditures of the treasurer of Porto Rico for the month of October, 1907

461,682.34

Cash balance at close of business October 31, 1907, distributed in the following depositaries:

In San Juan, P. R.—

American Colonial Bank of Porto Rico	\$1,147,157.99
First National Bank of Porto Rico	200,000.00
Banco de Puerto Rico	100,000.00
Banco Territorial y Agrícola	50,000.00

In New York City, N. Y.—

J. and W. Seligman & Co	1,059,753.08
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Total	2,556,911.07
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As above	<u>3,018,593.41</u>
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Audited receipts and expenditures of the insular government for the month of October, 1907.

RECEIPTS.

Insular revenues:

Customs	\$104,000.00
Internal revenues	213,287.82
Miscellaneous	20,991.06
Repayments	8,719.77

Total insular revenue receipts	\$346,998.65
Trust funds	77,274.46

Total receipts of the insular treasury	424,273.11
--	------------

EXPENDITURES.

Insular revenues:

Paid on accountable warrants	\$15,900.00
Paid on settlement warrants	289,687.65

Total insular revenue expenditures	305,587.65
Trust funds:	

Paid on accountable warrants	19,250.00
Paid on settlement warrants	136,844.69

Total trust fund expenditures	156,094.69
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Total expenditures of the insular treasury	461,682.34
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COMPARATIVE STATEMENT.

Balance on hand at close of business October 31, 1907-----	\$2, 556, 911. 07
Less balance of trust funds October 31, 1907-----	1, 362, 097. 11
Available balance of insular revenues October 31, 1907-----	\$1, 194, 813. 96
Balance on hand at close of business September 30, 1907-----	\$2, 594, 320. 30
Less balance of trust funds September 30, 1907-----	1, 440, 917. 34
Available balance of insular revenues, September 30, 1907-----	1, 153, 402. 96
Increase in available balance of insular revenues in Octo- ber, 1907 -----	41, 411. 00

STATEMENT OF ACCOUNTS AUDITED AND CERTIFIED DURING THE MONTH OF OCTOBER,
1907.

Accounts of the treasurer of Porto Rico and the depositaries for insular revenues.

[S. D. Gromer, treasurer of Porto Rico—Account of receipts and expenditures for Sep-
tember, 1907.]

Dr.

To balance August 31, 1907, as per certificate No. 1335-----	\$2, 837, 219. 64
Receipts during September, 1907:	
Customs receipts-----	\$65, 000. 00
Internal-revenue receipts-----	147, 846. 32
Miscellaneous receipts-----	34, 863. 11
Repayments -----	12, 133. 35
	\$259, 842. 78
Trust funds-----	128, 286. 79
	388, 129. 57
	3, 225, 349. 21

Cr.

Expenditures during September, 1907, by warrants paid and discharged:	
Insular revenues—	
Accountable warrants-----	\$11, 300. 00
Settlement warrants-----	242, 215. 36
	\$253, 515. 36
Trust funds—	
Accountable warrants-----	21, 628. 49
Settlement warrants-----	309, 885. 51
	331, 014. 00
	584, 529. 36

By balance due to the people of Porto Rico:	
On deposit with First National Bank of Porto Rico, San Juan-----	200, 000. 00
On deposit with American Colonial Bank of Porto Rico, San Juan-----	1, 231, 066. 77
On deposit with Banco Territorial y Agrícola, San Juan-----	50, 000. 00
On deposit with J. & W. Seligman & Co., New York City, N. Y.-----	1, 059, 753. 08
On deposit with Banco de Puerto Rico, San Juan -----	100, 000. 00
	2, 640, 819. 85
	3, 225, 349. 21

Balance due the people of Porto Rico, September 30, 1907, as shown by the audit of the treasurer's account-----	\$2,640,819.85
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account-----	46,499.55

Balance September 30, 1907, as shown by the general ledgers of receipts and expenditures, and as stated in the auditor's report of October 9, 1907-----	2,594,320.30
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AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITORY FOR INSULAR REVENUES.

[Account for September, 1907.]

DR.

To balance August 31, 1907, as per certificate No. 1250-----	\$1,388,890.07
To amount of insular revenues and trust funds received in September, 1907-----	310,904.11
To amount of deposits during September, 1907, as per treasurer's receipts issued therefor, but not taken up in bank's statement-----	74,573.74
To interest on average daily balances for the month of September, 1907, at the rate of 2 and 3 per cent per annum-----	2,130.78

1,776,498.70

CR.

By amount of drafts of the treasurer of Porto Rico paid by said bank in September, 1907-----	582,159.37
By balance due the treasurer of Porto Rico-----	1,194,339.33

1,776,498.70

Balance due the treasurer of Porto Rico-----	
By First National Bank-----	200,000.00
By Banco Territorial y Agrícola-----	50,000.00
By Banco de Puerto Rico-----	100,000.00
By American Colonial Bank-----	1,194,339.33
By J. & W. Seligman & Co-----	1,059,753.08

Total-----	2,604,092.41
From which deduct:	
Amount of deposits received by the American Colonial Bank during September, 1907, not charged in treasurer's books, for which treasurer's receipts were not issued in said month-----	\$2,200.26
Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial bank, not charged in September account-----	7,571.85

9,772.11

Balance due the people of Porto Rico, as shown by the general ledgers of the auditor and treasurer, and auditor's report for September, 1907-----	2,594,320.30
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Insular revenue and trust-fund receipts—Insular and municipal taxes.

[Accounts of collectors of internal revenue for the month of September, 1907.]

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte	San Juan	\$56,387.38	\$56,387.38		
M. J. Sanchez	Rio Piedras	2,938.39	2,938.39		
Jaime Alsinia	Carolina	575.82	575.82		
Macario Rivera	Trujillo Alto	493.71	493.71		
R. Calderon Grau	Rio Grande	903.70	903.70		
Mamerto Quiñones	Loiza	894.00	894.00		
F. J. Montilla	Bayamon	3,360.08	3,360.08		
A. Laugier	Naranjito	263.27	263.27		
F. M. Orells	Toa Baja	232.67	232.67		
Santiago Perez	Toa Alta	665.94	665.94		
F. del Valle	Dorado	289.01	289.01		
E. M. Vassallo	Corozal	490.39	490.39		
Manuel Cuevas	Vega Baja	791.96	791.96		
Miguel de Jesus	Vega Alta	2,522.15	2,522.15		
Enrique Ramos Tuller	Caguas	3,547.39	3,547.39		
Isidoro H. Rivera	Gurabo	669.20	669.20		
Lucas Giminez	Cayey	1,341.93	1,341.93		
M. M. Guzman Velez	Cidra	644.98	644.98		
Enrique Cuevas	Comerio	414.23	414.23		
F. M. Ramirez	Aguas Buenas	369.64	369.64		
F. Jiminez O'Neill	San Lorenzo	517.97	517.97		
L. A. Esparolini	Juncos	1,775.09	1,775.09		
A. Mattei	Arecibo	18,068.72	18,068.72		
Francisco Barreras	Manati	1,666.62	1,666.62		
José E. Marrero	Ciales	919.19	919.19		
M. Casanova	Utuado	2,242.78	2,242.78		
Juan O. Martinez	Lares	1,307.82	1,307.82		
F. Juliá	Morovis	621.87	621.87		
Rafael L. Caballero	Isabela	806.42	806.42		
R. Benitez	Camuy	3,095.76	3,095.76		
Manuel Gorbea	Mayaguez	14,442.60	14,442.60		
Adolfo Babilonia	Aguadilla	4,017.38	4,017.38		
Gustavo Cebollero	Cabo Rojo	1,125.04	1,125.04		
Luis Veray	San German	3,200.10	3,200.10		
J. Vidal Ropero	Sabana Grande	768.17	768.17		
L. Muñoz Colon	Las Marias	260.03	260.03		
F. Rivera	Maricao	579.14	579.14		
Reyes Canino	Añasco	2,309.88	2,309.88		
Arturo Delfz	Aguada	802.07	802.07		
George Marxuach	San Sebastian	“\$1.61	2,376.46	2,376.46	
Bartolomé Esteva	Ponce	44,337.84	44,336.13		
Santiago Purcell	Peñuelas	515.61	515.61		
Eugenio Pagán	Guayanilla	1,139.04	1,139.04		
Carlos R. Aguilar	Juana Diaz	5,604.34	5,604.34		
Juan Martinez	Coamo	1,158.39	1,158.39		
J. Ros Chumillas	Santa Isabel	729.59	729.59		
Julio Gonzalez	Adjuntas	910.46	910.46		
Pedro R. Acosta	Yauco	3,635.13	3,635.13		
Ramon Vidal	Aibonito	656.60	656.60		
M. de J. Canino	Barros	795.94	794.36		1.58
Nicolas Yordán	Barranquitas	257.60	257.60		
V. Belgodere	Guayama	2,546.48	2,546.48		
Carlos Areyzaga	Arroyo	3,058.93	3,058.93		
R. Iglesia	Salinas	3,236.18	3,236.18		
Rafael Paonessa	Patillas	528.49	528.49		
Lisandro Ramirez	Humacao	3,371.74	3,371.74		
Fernando Castro	Yabucoa	“.01	2,959.73	2,959.73	
J. F. Echeandia	Maunabo	247.32	247.32		
Miguel de Celis	Naguabo	782.04	782.04		
M. Guzman Lopez	Fajardo	1,296.98	1,296.98		
José A. Vera	Vieques	645.52	645.52		
Pedro Marquez	Culebra	31.02	31.02		

a Credit balance.

Total collections pertaining to insular and municipal taxes, insular revenue, and trust fund receipts, \$217,143.92.

Special accounts.

[Sundry accounts of S. D. Gromer, treasurer of Porto Rico, for the month of September, 1907.]

Name of account.	Collections.	Deposits.
Insular and municipal taxes on corporation property-----	\$56,601.42	\$56,601.42
Relief of school boards, repayments-----	2,513.02	2,513.02
Relief of municipalities, repayments-----	7,035.21	7,035.21
Interest on loans to school boards-----	112.33	112.33
Interest on municipal loans-----	463.13	463.13
Teachers' pension fund, school extension-----	2,123.06	2,123.06

Miscellaneous receipts from sundry sources.

[Accounts for the month of September, 1907.]

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
Geo. F. Miller, financial and receiving clerk, office of the treasurer.	San Juan -----	\$10,602.77	\$10,602.77	-----	-----
John McGlone, receiving clerk, bureau of insular telegraph.	-----do-----	3,815.52	3,815.52	-----	-----
H. H. Scoville, clerk United States district court.	-----do-----	^a 1,144.78	1,144.78	-----	-----
A. Garcia de Quevedo, captain of the port.	-----do-----	1,642.20	1,642.20	-----	-----
Ramón Brandes, captain of the port.	Mayaguez-----	236.23	236.23	-----	-----
P. Edelmiro Martinez, captain of the port.	Ponce-----	209.81	209.81	-----	-----
S. D. Gromer, treasurer of Porto Rico.	San Juan -----	88.00	88.00	-----	-----

^a For quarter ended June 30, 1907.

Total miscellaneous receipts, \$17,239.31.

Repayments to appropriations.

The secretary of Porto Rico, as rendered by acting chief bureau of printing and supplies.	San Juan -----	\$626.34	\$626.34	-----
Jaime Annexy, assistant director of health, charities, and correction.	-----do-----	544.50	544.50	-----
S. D. Gromer, treasurer of Porto Rico.	-----do-----	49.14	49.14	-----
Chas. A. Beatley, secretary and treasurer, University of Porto Rico.	Rio Piedras -----	^a 7.60	7.60	-----
Tomas Vazquez, supervisor of charities.	San Juan -----	^b 3.00	3.00	-----

^a For months of July, August, and September, 1907.^b Supplemental to June 30, 1907.

Total miscellaneous receipts, including repayments, \$18,469.89.

Fees and fines collected by secretaries and marshals of insular courts.

Jose E. Figueras, secretary, district court.	San Juan-----	\$1,334.91	\$1,334.91	-----
José Labrador, marshal, district court.	-----do-----	65.75	65.75	-----
Antonio Arias, marshal, district court.	Ponce-----	229.52	229.52	-----
Francisco Barnes, secretary, district court.	-----do-----	877.83	877.83	-----
Francisco Llavat, secretary, district court.	Mayaguez-----	742.55	742.55	-----
Enrique Rosy, marshal, district court.	-----do-----	200.45	200.45	-----
Oscar Bithorn, marshal, district court.	Arecibo-----	71.89	71.89	-----
Salvador Picornell, secretary, district court.	-----do-----	332.95	332.95	-----

Fees and fines collected by secretaries and marshals of insular courts—Con.

Name.	Address.	Balance beginning of month.	Collections.	Deposits.	Balance end of month.
Enrique Rincon, secretary, district court.	Humacao	-----	\$714.27	\$712.27	\$2.00
Augusto Ortiz, marshal, district court.	do	-----	128.25	128.25	-----
José Juan Vidal, marshal, district court.	Guayama	-----	24.35	24.35	-----
Francisco Morales, secretary, district court.	do	-----	815.63	815.63	-----
José Basora y Mestre, secretary district court.	Aguadilla	“\$0.06	190.25	190.25	“.06
Agustín Guevara, marshal, district court.	do	-----	83.11	83.11	-----

“ Credit balance.

Total fees and fines collected, \$5,809.71.

Total miscellaneous receipts from sundry sources, including repayments-----	\$18,469.89
Total fees and fines collected-----	5,809.71

Total audited collections-----	24,279.60
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Trust-fund receipts.

[Sundry accounts for the month of September, 1907.]

Name of officer.	Collections.	Deposits.
S. D. Gromer, treasurer of Porto Rico-----	\$1,117.55	\$1,117.55
Charles A. Beatley, secretary and treasurer, University of Porto Rico-----	“865.23	865.23
	1,982.78	1,982.78

“ For the months of July and August, 1907.

Statement of internal-revenue stamps received and issued by the treasurer of Porto Rico during the month of October, 1907.

NEW SERIES, SECOND ISSUE, EXCISE.

Denomination.	On hand Oct. 1, 1907.		Issued during October.		Balance on hand Oct. 31, 1907.	
	Number.	Value.	Number.	Value.	Number.	Value.
\$50-----	900,259	\$45,012,950.00	2,051	\$102,550.00	898,208	\$44,910,400.00
\$10-----	866,048	8,600,480.00	2,365	23,650.00	863,683	8,636,830.00
\$5-----	934,173	4,670,835.00	376	1,880.00	933,797	4,668,985.00
\$3-----	887,301	2,661,903.00	510	1,530.00	886,791	2,660,373.00
\$1-----	337,409	337,409.00	5,305	5,305.00	332,104	332,104.00
50-cent-----	583,103	291,551.50	2,325	1,162.50	580,778	290,389.00
25-cent-----	862,682	215,670.50	525	131.25	862,157	215,539.25
10-cent-----	530,284	53,028.40	1,100	110.00	529,184	52,918.40
5-cent-----	848,410	42,420.50	925	46.25	847,485	42,374.25
1-cent-----	733,722	7,337.22	1,025	10.25	732,697	7,326.97
Total-----	7,483,391	61,953,615.12	16,507	136,375.25	7,466,884	61,817,239.87

NEW SERIES, THIRD ISSUE, CIGAR.

Denomination.	On hand Oct. 1, 1907.		Received during October, 1907.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
20-cent-----	28,795	\$5,759.00	-----	-----	28,795	\$5,759.00
10-cent-----	100,300	10,030.00	-----	-----	100,300	10,030.00
5-cent-----	55,830	2,791.50	798,320	\$39,941.00	854,650	42,732.50
4-cent-----	680,400	27,216.00	-----	-----	680,400	27,216.00
2-cent-----	1,122,500	22,450.00	-----	-----	1,122,500	22,450.00
1-cent-----	405,452	4,054.52	-----	-----	405,452	4,054.52
1½-cent-----	50,392	839.86	-----	-----	50,392	839.86
Total-----	2,443,669	73,140.88	798,820	39,941.00	3,242,489	113,081.88

Statement of internal-revenue stamps received and issued by the treasurer of Porto Rico during the month of October, 1907—Continued.

NEW SERIES, THIRD ISSUE, CIGAR.

Denomination.	Issued during Octo- ber.		Balance on hand Oct. 31, 1907.	
	Number.	Value.	Number.	Value.
20-cent.	400	\$80.00	28,395	\$5,679.00
10-cent.	4,944	494.40	95,356	9,535.60
5-cent.	135,200	6,760.00	719,450	35,972.50
4-cent.	48,400	1,936.00	632,000	25,280.00
2-cent.	128,500	2,570.00	994,000	19,880.00
1-cent.	12,200	122.00	393,252	3,932.52
1½-cent.			50,392	839.86
Total.	329,644	11,962.40	2,012,845	101,119.48

Account of Thomas L. Jett, paymaster in the treasury department, for the month of September, 1907.

DR.

To balance, certificate No. 7-----	\$38,479.26
To drafts of the treasurer of Porto Rico payable to the order of the paymaster in the treasury department-----	240,624.56
	279,103.82

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By checks paid and returned by the American Colonial Bank pertaining to the month of September and up to and including September 30, 1907-----	240,566.86
By balance due the people of Porto Rico-----	38,536.96
	279,103.82

Audited trust-fund disbursements.

[George W. Jones, special disbursing officer, department of the interior—For the month of September, 1907.]

To balance, certificate No. 4-----	\$3,007.01	By disbursements:	
To warrant No. 28-----	7,478.49	Comerio-Barranquitas road section-----	\$188.16
To warrant No. 29-----	200.00	Bayamón-Comerio road section-----	7,768.22
To warrant No. 30-----	150.00	Trujillo Alto road section-----	106.27
To warrant No. 31-----	800.00	Fajardo-Naguabo road section-----	755.94
To warrant No. 32-----	9,000.00	Lares-Adjuntas road section-----	42.50
To warrant No. 34-----	4,000.00	Consumo-Maricao road section-----	34.12
		Yauco road section-----	104.79
		Peñuelas-Ponce road section-----	676.43
		Ciales-Juana Diaz road section-----	218.15
		Maunabo-Patillas road section-----	2,683.79
		Reyes-Católicos-Vega Alta road section-----	632.48
		Cidra-Las Cruces road section-----	898.63
		Caguas-Aguas Buenas road section-----	76.79
		Barros-Barranquitas road section-----	1,231.09
		Jayuya-Alto de la Bandera road section-----	2,159.09
			17,576.45
		By treasurer's receipt No. 406-----	15.33
		By balance-----	7,043.72
			24,635.50

24,635.50

To balance, certificate No. 3---	\$1,782.18	By disbursements:
To warrant No. 27-----	7,000.00	Construction, maintenance and repair of public roads and bridges----- \$5,602.85
To warrant No. 33-----	4,300.00	Construction of various roads----- 3,933.67
		Survey of lands----- 21.00
		Establishing jail in Vieques----- 437.07
		9,994.59
		Balance ----- 3,087.59
	13,082.18	13,082.18

[William Fawcett Smith, late secretary and treasurer superior board of health—For period January 1, 1901, to March 31, 1904.]

To balance, certificate no. 7916-----	\$11.29	By treasurer's receipt No. 640-----	\$11.29
	11.29		11.29

Abstract of audited receipts for the month of September, 1907.

Customs-----	\$65,000.00
Excise taxes:	
Internal-revenue stamps-----	\$118,818.93
Tobacco stamps-----	11,143.28
	129,962.21
Inheritance tax-----	2,277.38
15 per cent insular taxes-----	16,059.86
Miscellaneous receipts-----	23,841.09
Miscellaneous repayments-----	10,782.50
	\$247,923.04
Total insular revenue-----	
General property tax, trust fund:	
School fund-----	18,157.30
Road fund-----	7,242.09
General fund-----	65,487.12
	90,886.51
School tax, trust fund-----	9,008.15
Municipal bond-redemption tax, trust fund:	
San Juan-----	9,727.40
Arecibo-----	803.48
Mayaguez-----	2,244.16
Ponce-----	1,986.28
	14,761.32
Special-improvement tax at Arroyo-----	239.88
Insular bond-redemption tax-----	10,395.32
Cash bond-----	1,000.00
Salaries, treasury agents-----	100.00
Sundries-----	2,160.71
Total trust fund-----	128,551.89
Total audited receipts-----	376,474.93

Respectfully submitted,

GEORGE CABOT WARD,
Auditor of Porto Rico.

The SECRETARY OF THE TREASURY,
Washington, D. C.

(Through the Secretary of the Interior, through the governor of Porto Rico.)

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