

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

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LETTER

FROM

THE ACTING SECRETARY OF THE TREASURY,

TRANSMITTING

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

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

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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.

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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 transactions 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-----	<u>1, 057, 902. 91</u>

#### INSULAR REVENUES DEPOSITED.

I. Customs receipts:	
Deposits by collector of customs for Porto Rico-----	105, 000. 00
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
Total deposits of internal revenues-----	203, 998. 52
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)-----	<u>334, 731. 35</u>

#### TRUST FUNDS DEPOSITED.

School tax:	
Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue-----	\$4, 715. 70
Bond redemption tax:	
Deposits of bond redemption taxes by collectors of internal revenue, viz:	
San Juan-----	\$1, 457. 04
Arecibo-----	1, 761. 43
Mayaguez-----	2, 662. 38
Ponce-----	841. 21
Total bond redemption taxes-----	<u>6, 722. 06</u>



## 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
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## 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 Caguitas 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
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## 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
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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
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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.....	\$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
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## 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
Office of the attorney-general, salaries.....	1, 904. 99
Office of the treasurer, salaries and expenses.....	10, 500. 00
Office of the auditor, salaries and expenses.....	2, 255. 83
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 anemia 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	
		\$2, 893. 65

Total amount paid on settlement warrants from insular revenues -----		\$67, 594. 42
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Total paid from insular revenues -----		311, 927. 18
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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:

School extension in Porto Rico -----	2, 500. 00
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Office of the treasurer:

Salaries, treasury agents -----	200. 00
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University of Porto Rico:

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 -----

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

1906 -----	1, 057, 902. 91
Less balance of trust funds October 31, 1906 ---	330, 997. 75

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
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	\$435,873.11
To trust funds-----	20,157.59
	<hr/>
	456,030.70
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	1,692,887.69
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#### Cr.

#### Expenditures during October, 1906:

#### By warrants paid and discharged—

#### From insular revenues—

    Accountable warrants----- \$245,981.84

    Settlement warrants----- 162,789.60

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\$408,771.44

#### From trust funds—

    Accountable warrants----- 4,800.00

    Settlement warrants----- 43,250.80

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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

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1,236,065.45

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1,692,887.69

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

1,236,065.45

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

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, DEPOSITARY 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 Octo- ber, 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
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	1,415,286.37
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## 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

Total ----- 1, 109, 684. 48

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		
	<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		
	<u>10, 698. 52</u>		<u>10, 698. 52</u>

# 8      RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[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 Tuller, second district, Caguas—Account for October, 1906.]

To collections-----	\$11. 53	By deposits-----	\$11. 53
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[Angel Mattel, 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. García 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 Martínez, 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 Playa, 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 Ramfrez, 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
	<hr/> \$278, 873. 44
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
	<hr/> 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-----	639,533	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-----	859,800	42,990.00	550	27.50	859,250	42,962.50
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-----	133,693	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
1½-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

# 12 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

## 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	\$1,866.66
To warrant No. 203-----	7,736.51	Salaries, house of delegates--	605.40	
To warrant No. 211-----	605.00	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-----		535.31
				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	\$1,041.72
To warrant No. 182-----	1,900.00	Salaries, secretary's office--	2,311.62	
To warrant No. 185-----	2,900.00	Contingent expenses-----	70.33	2,881.95
To warrant No. 191-----	200.00	Salaries, bureau printing and supplies-----	233.33	
To warrant No. 195-----	2,400.00	Contingent expenses-----	3,664.54	3,897.87
To warrant No. 199-----	2,000.00	Salaries, treasurer's office--	9,193.48	
To warrant No. 204-----	50,084.89	Contingent expenses-----	2,841.47	12,034.95
To warrant No. 184-----	3,355.00	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
				62,817.95
		Balance-----		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-	
To warrant No. 198 -----	60.00	penses -----	32.48
To warrant No. 207 -----	1,969.96		\$1,951.77
		Decisions of supreme	
		court of Porto Rico	
		and United States dis-	
		trict court -----	386.67
			2,338.44
		Balance -----	2,547.07
	4,885.51		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	
To warrant No. 177 -----	777.60	of commis-	
To warrant No. 183 -----	200.00	sioner -----	\$3,249.41
To warrant No. 187 -----	500.00	Contingent ex-	
To warrant No. 188 -----	2,500.00	penses -----	791.50
To warrant No. 196 -----	7,417.51		\$4,040.91
To warrant No. 200 -----	2,000.00	Salaries, bureau	
To warrant No. 205 -----	6,807.74	insular tele-	
		graph -----	3,518.32
		Contingent ex-	
		penses -----	405.32
			3,923.64
		Completion of roads under	
		construction -----	22,583.53
		Location, classification,	
		and survey of public	
		roads and lands -----	321.60
		Maintenance and repairs of	
		public buildings -----	8,250.97
		Expenses of executive	
		mansion -----	1,087.84
		Extension of insular tele-	
		graph system -----	2,565.32
		Repairing military bar-	
		racks, Ponce -----	8.23
		Construction jail at Are-	
		cibo -----	58.30
		Complete the construction	
		of various insular	
		roads -----	7,138.31
		Erection of second story	
		on penitentiary -----	427.63
		Minor repairs to dock, San	
		Juan -----	134.01
		Construction of canal at	
		Boca Vieja -----	56.00
		Repairs to military bar-	
		racks, Mayaguez, for jail	
		purposes -----	1,305.14
		Construction of Catano-	
		Pueblo Viejo road -----	150.00
			52,051.43
		Balance -----	28,826.49
	80,877.92		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		
To warrant No. 189 -----	50,860.00	of commis-		
To warrant No. 210 -----	5,000.00	sioner -----	\$2,429.13	
		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
				61,616.70
		Balance -----		9,885.79
				71,502.49
	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	\$2,900.41
To warrant No. 208-----	6,206.34	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
				10,326.19
		Balance -----		7,393.99
				17,720.18
	17,720.18			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, Humacao jail--	425.00	
		Contingent expenses -----	683.60	1,108.60
		Salaries, Arecibo jail-----	425.00	
		Contingent expenses -----	385.94	810.94
		Salaries, Guayama jail-----	245.00	
		Contingent expenses -----	522.63	767.63
		Salaries, Aguadilla jail ---	245.00	
		Contingent expenses -----	349.93	594.93
				12,387.05
		Balance -----		7,577.98
				19,965.03
	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	
To warrant No. 206-----	21,011.65	Porto Rico-----	\$3,629.97
		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 inci-	
		dental expenses of jury	
		procedure-----	976.90
		Miscellaneous items, insu-	
		lar courts-----	1,201.29
		Contingent expenses insu-	
		lar courts-----	402.92
		Salaries, registrars of	
		property-----	2,973.31
		Contingent expenses of	
		property-----	259.00
			<hr/>
		Balance-----	25,563.47
			<hr/>
			13,617.53
			<hr/>
			39,181.00
			<hr/>
			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 ex-	
		penses-----	128.99
			<hr/>
		Balance-----	\$2,602.29
			<hr/>
			789.35
			<hr/>
			3,391.64
			<hr/>
			3,391.64

[Scott Truxtun, 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
			<hr/>
		Balance-----	519.44
			<hr/>
			325.43
			<hr/>
			844.87
			<hr/>
			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
			<hr/>
		Balance-----	100.00
			<hr/>
			211.29
			<hr/>
			311.29
			<hr/>
			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.

*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
			<hr/> 3,586.55
		Balance-----	1,702.56
	<hr/> 5,289.11		<hr/> 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 Vieques-----	446.93
			<hr/> 499.48
	<hr/> 1,920.65	Balance-----	1,421.17
			<hr/> 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
	<hr/> 400.00		<hr/> 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
	<hr/> \$247,437.64
Audited claims:	
Paid from insular revenues-----	67,594.42
Paid from trust funds-----	16,673.31
	<hr/> 84,267.73
Total audited disbursements and claims-----	<hr/> 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

*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

*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	\$729.19
[Account from September 1 to September 30, 1906.]			
To collections	\$572.59	By deposits	\$572.59
[Account from October 1 to October 31, 1906.]			
To collections	\$408.93	By deposits	\$408.93
[Account from November 1 to November 30, 1906.]			
To collections	\$380.09	By deposits	\$380.09

*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	\$207.81
[Account from September 1 to September 30, 1906.]			
To collections	\$137.92	By deposits	\$137.92
[Account from October 1 to October 31, 1906.]			
To collections	\$93.34	By deposits	\$93.34
[Account from November 1 to November 30, 1906.]			
To collections	\$92.30	By deposits	\$92.30

*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	\$974.36
[Account from September 1 to September 30, 1906.]			
To collections	\$2,163.01	By deposits	\$2,163.01
[Account from October 1 to October 31, 1906.]			
To collections	\$1,366.43	By deposits	\$1,366.43
[Account from November 1 to November 30, 1906.]			
To collections	\$965.90	By deposits	\$965.90

*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	\$1,258.40
[Account from November 1 to November 30, 1906.]			
To collections	\$1,897.85	By deposits	\$1,897.85

*Teachers' pension fund.*

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

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
Total balance December 1, 1906-----	<u>1, 073, 830. 26</u>

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
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, in- cluding interest on daily balances by deposi- taries for insular revenues-----	19, 427. 25
Total deposits of miscellaneous receipts-----	19, 600. 29
Total deposits to credit of insular revenues-----	<u>366, 796. 54</u>

# 20 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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
	5, 203. 94
Office of the attorney-general, salaries-----	1, 610. 00
Office of the treasurer, salaries and expenses-----	10, 400. 00
Office of the auditor, salaries and expenses-----	2, 400. 00
Department of the interior, salaries and expenses, viz:	
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
	44, 706. 18
Department of education, salaries and expenses-----	79, 048. 11
Department of health, charities, and correction, salaries and expenses-----	20, 401. 48
Insular police, salaries and expenses-----	34, 075. 00
Registrars of property, salaries and expenses-----	3, 178. 33
Collectors and deputy collectors of internal revenue, salaries-----	4, 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
Defray expenses of commission to liquidate and settle claims of late boards of prison control and teachers' pension fund-----	200. 46
Funds for the University of Porto Rico-----	3, 000. 00
Maintenance of a commercial agency in the United States-----	500. 00
Collection of historical data of Porto Rico-----	100. 00
Porto Rico code commission-----	455. 00
Total advance for executive expenditures-----	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.

*Amounts advanced to disbursing officers on account of trust fund appro-  
priations.*

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

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

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 DECEM-  
BER, 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

\$334, 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	1, 235, 231. 30
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account	161, 401. 04

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
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AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITARY 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	<u>1, 098, 564. 06</u>

## 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
	<u>24, 733. 80</u>

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
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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 November, 1906.]

To balance, certificate No. 317_	\$1. 98	By deposits -----	\$56, 359. 21
To collections -----	56, 337. 51		
To balance -----	19. 72		
	<hr/> 56, 359. 21		<hr/> 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
	<hr/> 5, 973. 90		<hr/> 5, 973. 90

[Angel Mattel, 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
	<hr/> 42, 894. 20		<hr/> 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
	<hr/> 32, 040. 83		<hr/> 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
	<hr/> 51, 367. 00		<hr/> 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 Ramirez, 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
	<hr/> 6, 697. 74		<hr/> 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
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 Mattel, 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
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[Bartolomé Esteva, sixth district, Ponce—Account for November, 1906.]

To collections.....	\$30. 29	By deposits.....	\$30. 29
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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
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[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
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[P. Edelmiro Martinez, captain of the port of Ponce—Account for month of November, 1906.]

To collections.....	\$332. 32	By deposits.....	\$332. 32
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[Ramon Brandes, captain of the port of Mayaguez—Account for month of November, 1906.]

To collections.....	\$355. 42	By deposits.....	\$355. 42
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[Registrar of property, Ponce—Account for months of October and November, 1906.]

To collections.....	\$1. 00	By deposits.....	\$1. 00
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## Repayments to appropriations.

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

To collections.....	\$821. 00	By deposits.....	\$821. 00
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[The commissioner of the interior—Account for month of November, 1906.]

To collections.....	\$170. 00	By deposits.....	\$170. 00
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[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
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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
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[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 explanation, 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 Plaza, 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
	<u>1,083.90</u>		<u>1,083.90</u>

[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
	<u>671.42</u>		<u>671.42</u>

[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
	<u>797.40</u>		<u>797.40</u>

[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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[Agustin 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
	<u>127.95</u>	Balance .....	6.10
			<u>127.95</u>

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

To collections .....	\$118.79	By deposits .....	\$118.59
	<u>118.79</u>	Balance .....	.20
			<u>118.79</u>

[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 .....	558.26	Balance .....	544.01
	<u>577.41</u>		<u>577.41</u>

[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
	<u>1,259.30</u>	Balance .....	28.00
			<u>1,259.30</u>

# 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 Tuller, 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 Mattel, 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
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[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 Ramírez, 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
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[Arthur C. Hansard, late acting collector, Humacao—Account from June 14 to June 30, 1906.]

To collections-----	\$182. 57	By deposits-----	\$182. 57
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[Account from July 1 to July 20, 1906.]

To collections-----	\$79. 07	By deposits-----	\$79. 07
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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

[Ellisio 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. 88	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	867,232	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-----	131,856	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	105,200	2,124.00	393,590	7,871.80
1-cent-----	61,632	616.32	1,700	17.00	59,932	599.32
1½ 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

# 30 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

## 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	
				670.41
		Anemia commission-----		3,377.54
		Expenses of election in 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
	76,184.05			15,856.89
				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 ex-	
		penses-----	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		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	
To warrant No. 235-----	1,709.77	of commis-	
To warrant No. 236-----	1,000.00	sioner-----	\$3,197.48
To warrant No. 244-----	6,550.81	Contingent ex-	
To warrant No. 251-----	5,200.00	penses, office	
		of commis-	
		sioner-----	759.67
			\$3,957.15
		Salaries, bu-	
		reau insular	
		telegraph--	3,506.67
		Contingent ex-	
		penses, bu-	
		reau insular	
		telegraph--	411.75
			3,918.42
		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 tele-	
		graph 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 bar-	
		racks, Mayaguez, for	
		jail purposes-----	528.36
		Construction of Catano-	
		Pueblo Viejo road-----	169.00
		Repairs to government	
		pier at Ponce-----	1,136.29
			46,932.87
		Balance-----	19,841.20
			66,774.07
	66,774.07		66,774.07

# 32 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[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-	
To warrant No. 246-----	4,111.02	sioner ----	\$1,739.17
To warrant No. 250-----	4,000.00	Contingent ex-	
		penses ----	339.82
			\$2,078.99
		Text-books and school sup-	
		plies -----	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-	
To warrant No. 221-----	5,077.00	rector's of-	
To warrant No. 248-----	6,105.33	fice -----	\$2,589.99
		Contingent ex-	
		penses ----	415.28
			\$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-		
To warrant No. 226-----	15.00	itentiary ---	\$1,342.00	
To warrant No. 249-----	4,311.66	Contingent ex-		
		penses -----	2,825.28	\$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	1,351.56
		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, Gua-		
		yama jail----	245.00	
		Contingent ex-		
		penses -----	579.94	824.94
		Salaries, Agua-		
		dilla jail----	245.00	
		Contingent ex-		
		penses -----	301.47	546.47
				11,731.15
		Balance -----		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	By disbursements:		
To warrant No. 217-----	1,500.00	Salaries, supreme court of		
To warrant No. 231-----	5,798.33	Porto Rico-----	\$3,324.98	
To warrant No. 247-----	21,011.65	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--		
		Fees of witnesses insular		
		courts-----	2,249.08	
		Fees of jurors and incidental		
		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	
				27,636.88
		Balance -----		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 ex-	
		penses -----	183.29
			\$2,634.39
		Fees and mileage of wit-	
		nesses -----	25.50
			2,659.89
		Balance -----	1,502.78
	4,162.67		4,162.67

[Scott Truxtun, 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 ex-	
		penses -----	92.67
			\$451.00
		Suspension allowed-----	1.30
			452.30
		Balance -----	338.13
	790.43		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 Vie-	
		ques -----	1,424.88
		Voluntary payments for	
		construction of Cialitas	
		River bridge-----	7.00
			1,453.63
		Balance -----	1,467.54
	2,921.17		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
			2,364.91
		Balance -----	1,837.65
	4,202.56		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-----		By disbursements on account of	
To warrant No. 242-----	\$200.00	salaries, Treasury agents---	\$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
	<u>\$243,917.01</u>

Audited claims :		
Paid from insular revenues-----	\$62, 662. 85	
Paid from trust funds-----	15, 226. 20	
		\$77, 889. 05
		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-----	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-----	326, 581. 52

## 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

## 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
<hr/>	
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
<hr/>	
	4, 998. 28
Office of the attorney-general, salaries and ex- penses-----	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
Completion of roads under con- struction and maintenance and repair of roads and bridges----	35, 000. 00
Maintenance and repair of public buildings-----	2, 400. 00
Location, survey and classification of public roads and lands-----	1, 000. 00
Expenses executive mansion-----	800. 00
Extension of insular telegraph----	1, 500. 00
Repairs to military barracks at Mayaguez for jail purposes-----	1, 000. 00
Repairing the passenger and freight piers at Mayaguez-----	2, 500. 00
Repair of buildings and construc- tion of a cemetery on Cabras Island-----	800. 00
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	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 reve- nue, 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
Porto Rico code commission-----	455. 00
Defray expenses of commission to liquidate and set- tle claims of late boards of prison control and teachers' pension fund-----	100. 00
Porto Rico anemia commission-----	2, 000. 00
Maintenance of a commercial agency in the United States-----	500. 00
<hr/>	
Total advanced for executive expenditures-----	217, 902. 04
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
Total advanced from trust funds-----	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	
	<u>\$374, 094. 04</u>	
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 Nacional Bank, San Juan-----

200, 000. 00

    On deposit with American Colonial Bank, San Juan-----

893, 829. 83

    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, 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, DEPOSITARY 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
	<u>1, 197, 209. 40</u>

## 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
	<u>1, 197, 209. 40</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-----	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
	<u>32, 961. 37</u>

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
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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 December, 1906.]

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

# 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

[Elisio 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		68, 059. 01

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

To balance, certificate No. 371		By deposits	\$12, 261. 32
To collections	\$12, 261. 32		
	12, 261. 32		12, 261. 32

[Lisandro Ramirez, Elighth 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		8, 296. 69

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

To balance, certificate No. 373		By deposits	\$314. 18
To collections	\$314. 18		
	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
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[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
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[P. Edelmiro Martinez, captain of the port of Ponce—Account for month of December, 1906.]

To collections-----	\$352. 52	By deposits-----	\$352. 52
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[R. M. Hernandez, supervisor of health—Account from August 1, 1906, to December 31, 1906.]

To collections-----	\$24. 00	By deposits-----	\$24. 00
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[Registrar of property, Ponce—Account for month of December, 1906.]

To collections-----	\$0. 50	By deposits-----	\$0. 50
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### *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
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[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
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[M. W. Knowlton, secretary and treasurer, University of Porto Rico.]

To collections-----	\$205. 84	By deposits-----	\$205. 84
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[Scott Truxtun, 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		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		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		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		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		805. 65

# RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 43

[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
	<u>606. 98</u>		<u>606. 98</u>

[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
	<u>1, 133. 75</u>		<u>1, 133. 75</u>

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

To collections-----	\$77. 10	By deposits-----	\$76. 70
	<u>77. 10</u>	Balance-----	. 40
			<u>77. 10</u>

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

To collections-----	\$157. 90	By deposits-----	\$157. 90
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[Agustin 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		
	<u>93. 10</u>		<u>93. 10</u>

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

To balance-----	\$0. 20	By deposits-----	\$114. 49
To collections-----	114. 29		
	<u>114. 49</u>		<u>114. 49</u>

[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
	<u>544. 01</u>		<u>544. 01</u>

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

Total miscellaneous receipts from sundry sources-----	\$12, 215. 00
Total fees and fines collected-----	<u>6, 933. 59</u>

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
	<u>510. 94</u>	By deposits-----	508. 73
		Balance-----	. 18
			<u>510. 94</u>

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

To collections—	\$756. 75	By deposits—	\$756. 75
-----------------	-----------	--------------	-----------

[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
-----------------	-----------	--------------	-----------

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

# 46 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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
1½-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
1½-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	\$11,015.81
Collectors and deputy collectors of internal revenue, salaries		4,810.69
Office of the auditor—		
Salaries	2,168.37	
Contingent expenses	109.66	2,278.03
Government island of Culebra—		
Salaries	95.00	
Contingent expenses	3.00	98.00
Insular library—		
Salaries	115.00	
Contingent expenses	117.62	232.62
Insular police—		
Salaries	30,738.48	
Contingent expenses	3,509.66	34,248.14
Office of the attorney-general—		
Salaries	1,844.04	
Contingent expenses	280.45	2,124.49
Department of the interior—		
Salaries	6,331.68	
Contingent expenses	946.81	7,278.49
Construction and repair of roads, bridges, and docks		34,485.65
Maintenance and repair of public buildings		1,809.93
Expenses of executive mansion		533.64
Extension of insular telegraph		5,542.39
Office of the commissioner of education—		
Salaries	1,995.86	
Contingent expenses	806.13	2,801.99
Public schools—		
Salaries	56,610.65	
Contingent expenses	4,380.39	60,991.04
Text-books and school supplies		9,690.95
Instruction and training of Porto Rican students in Rio Piedras and the United States		1,843.59
Library and museum, department of education		62.25
Common school equipment		4,483.61
Insular charities—		
Salaries	7,004.42	
Contingent expenses	6,204.83	13,209.25
Insular prisons—		
Salaries	4,305.68	
Contingent expenses	7,771.29	12,076.97
Insular courts—		
Salaries	18,016.31	
Contingent expenses	3,965.28	21,981.59
Registrars of property—		
Salaries	2,823.35	
Contingent expenses	306.74	3,130.09
Total		263,590.92
Treasurer's receipt No. 22237		3.47
Treasurer's receipt No. 22263		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	By disbursements:	
To warrant No. 179	3,000.00	Maintenance of normal department—	
To warrant No. 218	3,000.00	Salaries	\$5,713.06
To warrant No. 272	3,000.00	Contingent expenses	649.58
		Balance	\$6,362.64
			2,894.36
	9,257.00		9,257.00

# 48 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[Scott Truxtun, 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	\$211.29	By deposits-----	\$100.00
		Balance -----	111.29
	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	
		\$279,473.09
Audited claims:		
Paid from insular revenues-----	\$272,931.07	
Paid from trust funds-----	22,329.35	
		88,801.93
		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>
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## INSULAR REVENUES DEPOSITED.

## I. Customs receipts:

Deposits by collector of customs for Porto Rico-----	\$83, 000. 00
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## II. Internal-revenue receipts:

(a) Deposits of internal revenue proper by collectors of internal revenue-----	\$366, 461. 17
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(b) Deposits by treasurer of Porto Rico for taxes collected on corporation property--	<u>8, 429. 99</u>
---	-------------------

Total deposits of internal revenue-----	374, 891. 16
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## 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-----	<u>20, 260. 38</u>
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Total deposits of miscellaneous receipts-----	<u>20, 304. 81</u>
---	--------------------

Total deposits to credit of insular revenues-----	478, 195. 97
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## Repayments:

By various officers-----	<u>10, 074. 61</u>
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Total deposits to credit of insular revenues (including repayments) -----	488, 270. 58
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## 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
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Ponce -----	<u>5, 738. 99</u>
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Total bond-redemption taxes-----	25, 261. 59
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## 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
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Deposited by W. H. Hylan, late captain and paymaster insular police, on account of outstanding liabilities, insular police-----	<u>179. 56</u>
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## 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.

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

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-----		233,114.25
<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

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

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.....	375,414.36

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.....	1,481,079.13

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--	989,498.46
Increase in available balance of insular revenues in Febru- ary, 1907.....	144,252.23

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
	\$492,684.37
To trust funds.....	27,770.78
	520,455.15
	1,714,284.98

# 54 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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, 234. 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, DEPOSITARY 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 Jan-  
uary, 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 Jan-  
uary, 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
	<u>\$15,715.04</u>

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
	<u>88,059.31</u>		<u>88,059.31</u>

[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
	<u>12,872.86</u>		<u>12,872.86</u>

[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
	<u>47,399.85</u>		<u>47,399.85</u>

[Eliseo Font & Guillot, 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		
	<u>3,797.18</u>		<u>3,797.18</u>

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

To collections-----	\$40,161.04	By deposits-----	\$40,158.13
		Balance-----	2.91
	<u>40,161.04</u>		<u>40,161.04</u>

[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
	<u>66,922.30</u>		<u>66,922.30</u>

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

To collections-----	\$17,383.56	By deposits-----	\$17,381.00
		Balance-----	2.56
	<u>17,383.56</u>		<u>17,383.56</u>

[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
	<u>15,849.83</u>		<u>15,849.83</u>

[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, \$204,084.78.			

## 56 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

*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
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Account for January, 1907.

To collections.....	\$15.57	By deposits.....	\$15.57
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[Angel Mattel, 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
---------------------	--------	------------------	--------

[Bartolome Esteve, 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. Cuadero, 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
---------------------	--------	------------------	--------

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
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[Scott Truxtun, 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
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[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
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[Commissioner of the Interior—Account for month of January, 1907.]

To collections-----	\$102.00	By deposits-----	\$102.00
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Total, \$20,281.91.

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

[José E. Figueras, 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		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		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		873.40

[Francisco Llavat, secretary district court, Mayaguez—Account for month of January, 1907.]

To collections-----	\$1,125.35	By deposits-----	\$1,125.35
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[Francisco Barnés Plaja, secretary district court, Ponce—Account for month of January, 1907.]

To collections-----	\$828.69	By deposits-----	\$828.69
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[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		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		1,004.20

[José Labrador y Viñals, marshal district court, San Juan—Account for month of January, 1907.]

To collections-----	\$129.78	By deposits-----	\$129.78
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[Oscar Bithorn, marshal district court, Arecibo—Account for month of January, 1907.]

To collections-----	\$95.05	By deposits-----	\$95.05
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[Agustin Guevara, marshal district court, Aguadilla—Account for month of January, 1907.]

To collections-----	\$47.23	By deposits-----	\$47.23
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# 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		
	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

[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		
	<u>5,787.41</u>		<u>5,787.41</u>

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

To collections_____	\$1,028.47	By deposits_____	\$1,027.49
		Balance_____	.98
	<u>1,028.47</u>		<u>1,028.47</u>

[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		
	<u>284.42</u>		<u>284.42</u>

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

To collections_____	\$3,165.67	By deposits_____	\$3,165.67
---------------------	------------	------------------	------------

[Bartolomé Estevea, 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
	<u>1,621.17</u>		<u>1,621.17</u>

Total audited collections, municipal bond-redemption taxes, \$11,888.

*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
---------------------	------------	------------------	------------

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
---------------------	------------	------------------	------------

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
---------------------	------------	------------------	------------

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
---------------------	----------	------------------	----------

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
---------------------	----------	------------------	----------

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
---------------------	----------	------------------	----------

[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
		<u>\$354,345.36</u>
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
		<u>27,769.90</u>
Total	-----	<u>382,115.26</u>

*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	857,730	42,883.50			857,730	42,883.50
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	941,545	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	538,934	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	96,983.00	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	\$3,726.40			33,632	\$3,726.40
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
1½-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 Feb- ruary.		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
1/8-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, war- rants and requisitions.....	\$71,601.61
To warrants issued during the month of January, 1907:	
Legislative assembly.....	9,778.85
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
House of delegates—	
Salaries.....	3,505.40
Contingent expenses.....	757.10
Porto Rico anemia commission.....	4,262.50
Porto Rico code commission.....	4,063.61
Expenses of election.....	463.90
Expenses, commission late board of prison control.....	586.65
Collection of historical data of Porto Rico.....	21.45
Office of the governor—	
Salaries.....	100.00
Contingent expenses.....	1,808.32
Office of the secretary—	
Salaries.....	318.91
Contingent expenses.....	2,127.23
Bureau of printing and supplies—	
Salaries.....	2,248.28
Contingent expenses.....	73.49
Bureau of printing and supplies—	
Salaries.....	250.00
Contingent expenses.....	2,175.96
Office of the treasurer—	
Salaries.....	2,416.51
Contingent expenses.....	2,633.98
Collectors and deputy collectors of internal revenue, salaries.....	11,050.49
Office of the auditor—	
Salaries.....	2,243.27
Contingent expenses.....	20.23
Government island of Culebra—	
Salaries.....	95.00
Contingent expenses.....	3.00
Insular library—	
Salaries.....	115.00
Contingent expenses.....	197.24
	312.24

# 62 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

## 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
Library and museum		92.55
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
	4,347.86	Total	4,347.86

[Scott Truxtun, 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		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
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[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
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[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
			<hr/> 7, 055. 96
		Balance -----	750. 32
	<hr/> 7, 806. 28		<hr/> 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
	<hr/> 4, 695. 53		<hr/> 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
	<hr/> \$246, 131. 83
Audited claims:	
Paid from insular revenues-----	110, 904. 10
Paid from trust funds-----	24, 971. 01
	<hr/> 135, 875. 11
	<hr/> 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	<u>1, 481, 079. 13</u>

## INSULAR REVENUES DEPOSITED.

Customs receipts:

Deposited by collector of customs for Porto Rico 98, 000. 00

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

Miscellaneous receipts:

Deposits of miscellaneous receipts proper by col-  
lectors of internal revenue 40. 44  
Deposits of miscellaneous receipts by various  
officers from all other sources, including inter-  
est on daily balances by depositaries for insu-  
lar revenues 16, 550. 66

Total deposits of miscellaneous receipts 16, 591. 10

Total deposits to credit of insular revenues 369, 985. 37

Repayments:

By various officers 9, 414. 43

Total deposits to credit of insular revenues, including re-  
payments 379, 399. 80

## TRUST FUNDS DEPOSITED.

## School tax:

Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue-----	\$6,095.84
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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 -----	\$4,780.83
Arecibo -----	1,320.31
Mayaguez -----	3,781.28
Ponce -----	1,282.33

Total bond redemption taxes-----	11,164.75
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## 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
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## 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
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Total deposits to credit of trust funds-----	19,056.26
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## 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

Total repayments to trust funds-----	1,522.82
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## 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
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Total deposits for the month of March, 1907-----	479,978.88
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Balance on hand, March 1, 1907-----	1,481,079.13
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Total receipts to be accounted for-----	1,961,058.01
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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-----	\$3,375.96
House of delegates, salaries and expenses-----	7,495.00

Total amount advanced for legislative expenditures-----	\$10,870.96
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## Executive:

Office of the governor, salaries and expenses-----	\$1,191.68
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# 66 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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 construc-  
tion 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 reve-  
nue, 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

*Claims audited and paid on settlement warrants from ap-  
propriations payable from insular revenues:*

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 vari-  
ous 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

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

Treasurer's office:

Salaries, treasury agents----- 200.00

University of Porto Rico:

University fund----- 3,000.00

Total advanced from trust funds----- 3,700.00

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

To individual claimants----- \$216.30

To treasurers of various school boards  
account school tax----- 14,744.04

To treasurers of certain municipalities  
account bond-redemption tax----- 25,246.97

Total paid on settlement warrants from trust  
funds----- 40,207.31

Total paid from trust funds----- \$43,907.31

Total expenditures for the month of March, 1907----- 566,333.33

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  
Agreeing with the general ledgers of the auditor  
and treasurer as follows:

To credit of insular revenues----- 990,724.47

To credit of trust funds----- 404,000.21

Total----- 1,394,724.68

COMPARATIVE STATEMENT.

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

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

Decrease in available balance of insular revenues in  
March, 1907----- 143,026.22

# 68 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

## 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
	<u>\$488, 270. 58</u>
Trust funds-----	53, 889. 18
	<u>542, 159. 76</u>
	<u>1, 911, 367. 75</u>

### CR.

Expenditures during February, 1907, by warrants paid and discharged:

Insular revenues—	
Accountable warrants-----	\$233, 114. 25
Settlement warrants-----	11, 553. 66
	<u>\$344, 667. 91</u>
Trust funds:	
Accountable warrants-----	6, 425. 00
Settlement warrants-----	26, 394. 87
	<u>32, 819. 87</u>
	<u>\$377, 487. 78</u>
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 Agrícola, San Juan-----	50, 000. 00
On deposit with Banco de Puerto Rico, San Juan-----	50, 000. 00
	<u>1, 533, 879. 97</u>
	<u>1, 911, 367. 75</u>
Balance due the people of Porto Rico February 28, 1907, as shown by the audit of the treasurer's account-----	1, 533, 879. 97
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account-----	52, 800. 84
	<u>1, 481, 079. 13</u>
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-----	1, 481, 079. 13

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
	<u>1, 571, 797. 77</u>



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
Total-----	<u>1, 621, 450. 77</u>

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
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
--	-----------------

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		
	<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 Estevea, 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
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[Lisandro Ramirez, eighth district, Humacao—Account for February, 1907.]

To collections-----	\$1,603.55	By deposits-----	\$1,603.55
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[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
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[Bartolome Estevea, 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
	<hr/> 5,758.68			<hr/> 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
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[Enrique Ramos Tulier, second district, Caguas—Account for February, 1907.]

To collections.....	\$3.17		By deposits.....	\$3.17
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[Angel Mattel, third district, Arecibo—Account for February, 1907.]

To collections.....	\$1.40		By deposits.....	\$1.40
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[Manuel Gorbea, fifth district, Mayaguez—Account for February, 1907.]

To collections.....	\$36.58		By deposits.....	\$36.58
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[Bartolome Estevea, 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
	<hr/> 2.85			<hr/> 2.85

[Account for February, 1907.]

To balance, certificate No. 542.....	\$1.00		By deposits.....	\$30.81
To collections.....	29.81			
	<hr/> 30.81			<hr/> 30.81

[Vicente Belgodere, seventh district, Guayama—Account from January 1 to February 28, 1907.]

To collections.....	\$0.05		By deposits.....	\$0.05
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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
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[Municipal school tax on corporation property—Account for February, 1907.]

To collections.....	\$301.67		By deposits.....	\$301.67
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[Municipal bond redemption tax on corporation property—Account for February, 1907.]

To collections.....	\$680.95		By deposits.....	\$680.95
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[School extension in Porto Rico trust fund—Account for February, 1907.]

To collections.....	\$796.65		By deposits.....	\$796.65
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[Teachers' pension fund trust fund—Account for February, 1907.]

To collections.....	\$604.46		By deposits.....	\$604.46
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[Redemption of certificates of indebtedness trust fund—Account for February, 1907.]

To collections.....	\$1,949.37		By deposits.....	\$1,949.37
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## 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
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[Relief of school boards, repayments—Account for February, 1907.]

To collections_____	\$1,098.02	By deposits_____	\$1,098.02
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[Interest on loans to municipalities—Account for February, 1907.]

To collections_____	\$366.86	By deposits_____	\$366.86
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[Interest on loans to school boards—Account for February, 1907.]

To collections_____	\$90.98	By deposits_____	\$90.98
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[Payment for expense of advertising sale of property account delinquent taxes, repayment—Account for February, 1907.]

To collections_____	\$40.00	By deposits_____	\$40.00
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*[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
	<hr/> 1,236.57		<hr/> 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
	<hr/> 521.15		<hr/> 521.15

[José Besora y Mestre, secretary district court, Aguadilla—Account for month of February, 1907.]

To collections_____	\$311.62	By balance_____	\$0.05
To balance_____	.05	Deposits_____	311.62
	<hr/> 311.67		<hr/> 311.67

[Francisco Llavat, secretary district court, Mayaguez—Account for month of February, 1907.]

To collections_____	\$605.63	By deposits_____	\$605.63
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[Francisco Barnes Plaja, secretary district court, Ponce—Account for month of February, 1907.]

To collections_____	\$722.91	By deposits_____	\$722.91
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[Francisco Morales, secretary district court, Guayama—Account for month of February, 1907.]

To balance_____	\$13.17	By deposits_____	\$544.37
To collections_____	531.20		
	<hr/> 544.37		<hr/> 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		
	<hr/> 937.65		<hr/> 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
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# 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
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[Agustin Guevara Santini, marshal district court, Aguadilla—Account for month of February, 1907.]

To collections.....	\$45.32		By deposits.....	\$45.32
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[Enrique Rossy, marshal district court, Mayaguez—Account for month of February, 1907.]

To collections.....	\$159.56		By deposits.....	\$159.56
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[Antonio Arias, marshal district court, Ponce—Account for month of February, 1907.]

To collections.....	\$51.05		By deposits.....	\$51.05
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[Jose Juan Vidal, marshal district court, Guayama—Account for month of February, 1907.]

To collections.....	\$73.15		By deposits.....	\$73.15
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[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			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
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[A. Garcia 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
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[Ramon Brandes, captain of the port of Mayaguez—Account for month of February, 1907.]

To collections.....	\$333.90		By deposits.....	\$333.90
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[P. Edelmiro Martinez, captain of the port of Ponce—Account for month of February, 1907.]

To collections.....	\$338.94		By deposits.....	\$338.94
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[The attorney-general of Porto Rico—Account for month of February, 1907.]

To collections.....	\$10.00		By deposits.....	\$10.00
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## [Repayments to appropriations.]

[The commissioner of the interior—Account for month of February, 1907.]

To collections.....	\$136.00		By deposits.....	\$136.00
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[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
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[Scott Truxtun, 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
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[The treasurer of Porto Rico—Account for month of February, 1907.]

To collections.....	\$52.55		By deposits.....	\$52.55
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[A. C. Haeselbarth, supervisor of charities—Account for month of February, 1907.]

To collections.....	\$479.00		By deposits.....	\$479.00
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Total miscellaneous receipts from sundry sources.....	\$15,090.39
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Total fines and fees collected.....	5,437.38
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Total audited collections, miscellaneous receipts, \$20,527.77.

# 74 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

## 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	8,808,360.00		880,636	8,808,360.00
\$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	753,292	7,532.92		753,292	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	403,564	403,561.00
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	53,833.40
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
1½-cent	50,392	839.86			50,392	839.86
Total	836,300	44,390.48	53,294	1,069.96	889,594	45,460.44



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	12,037.60
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.....	13,344.54	
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

# 76 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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			213.56
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			2,129.89
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			1,724.02
Common school equipment			1,011.00
Library and museum, department of education			2.45
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			17,808.43
Contingent expenses and municipal items			1,006.45
Fees of witnesses and jurors			1,464.31
Registrars of property—			
Salaries	2,958.34		
Contingent expenses	463.94		
			3,422.28
			229,494.10
Treasurer's receipt No. 22430			349.08
Treasurer's receipt No. 22471			20.75
			229,863.93
Balance			81,337.20
			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	By disbursements:	
To warrant No. 384	2,751.10	Salaries	\$2,373.32
		Contingent expenses	244.67
			\$2,617.99
		Fees and mileage of witnesses	21.30
			2,639.29
		By balance	884.78
			3,524.07
	3,524.07		

# RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 77

[Scott Truxtun, 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		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		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-----	\$4,533.99
To warrant No. 343-----	2,000.00	Balance-----	1,285.30
To warrant No. 357-----	1,000.00		
	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
	1,450.32	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 deposits-----	\$200.00
---------------------	----------	------------------	----------

## RECAPITULATION.

Audited disbursements:		
Paid from insular revenues-----	\$233, 127. 26	
Paid from trust funds-----	5, 796. 01	
		\$238, 923. 27
Audited claims:		
Paid from insular revenues-----	198, 949. 97	
Paid from trust funds-----	40, 207. 31	
		239, 157. 28
Total audited disbursements and claims-----		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-----	\$990, 724. 47	
Balance of trust funds-----	404, 000. 21	
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-  
nell, 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

4, 145. 53

Office of the attorney-general, salaries and expenses----- 2, 005. 55

Office of the treasurer, salaries and expenses----- 11, 401. 43

Office of the auditor, salaries and expenses----- 2, 818. 96

Department of the Interior, salaries and expenses,

## viz—

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

43, 809. 87

Department of education, salaries and expenses----- 65, 715. 08

Department of health, charities, and correction----- 24, 060. 79

Insular police, salaries and expenses----- 34, 950. 00

Registrars of property, salaries and expenses----- 3, 235. 00

Collectors and deputy collectors of internal revenue, salaries ----- 4, 500. 00

Government of the island of Culebra, salaries----- 70. 00

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

Collection of historical data of Porto Rico----- 100. 00

Porto Rico code commission----- 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

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

Total amount advanced for judicial expenditures.. 26, 013. 55

Total amount advanced from insular revenues..... 234, 676. 85

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

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
	68, 403. 55

Municipal tax on corporation property:	
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
	6, 183. 94

Relief of municipalities:	
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

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
---	---------

Total paid from insular revenues, including transfers.... 337, 032. 67

TRUST FUNDS.

*Amount advanced to disbursing officers payable from trust funds.*

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

Total advanced from trust funds..... 4, 600. 00

# 82 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

*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>

\$486, 799. 89

Amount of transfer warrants:

Paid from insular revenues	80, 000. 00
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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

1, 447, 058. 96

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

52, 334. 28

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

1, 394, 724. 68

AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITARY 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

\$14, 281.43

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

## 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
	69, 458. 69		69, 458. 69

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

To balance, certificate No. 565-----	\$0. 24	By deposits -----	\$10, 251. 39
To collections -----	10, 251. 15		
	10, 251. 39		10, 251. 39

[Angel Mattel, 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
	46, 065. 40		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
	31, 124. 89		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
	65, 041. 92		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
		By deposits -----	10, 905. 53
		Balance -----	. 10
	10, 905. 73		10, 905. 73

[Jose A. Vera, ninth district, Vieques—Account for March, 1907.]

To collections -----	\$505. 25	By deposits -----	\$505. 15
		Balance -----	. 10
	505. 25		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
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[Manuel Gorbea, fifth district, Mayaguez—Account for March, 1907.]

To collections .....	\$21. 75	By deposits .....	\$21. 75
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[Bartolome Estevea, sixth district, Ponce—Account for March, 1907.]

To collections .....	\$12. 13	By deposits .....	\$12. 13
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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
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[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
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[Ramon Brandes, captain of the port of Mayaguez—Account for March, 1907.]

To collections .....	\$306. 51	By deposits .....	\$306. 51
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[Jose E. Benedicto, registrar of property, Mayaguez—Account for March, 1907.]

To collections .....	\$0. 50	By deposits .....	\$0. 50
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[Jose M. Lopez, registrar of property, Arecibo—Account for March, 1907.]

To collections .....	\$0. 50	By deposits .....	\$0. 50
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*Repayments to appropriations.*

[A. C. Haeselbarth, supervisor of charities—Account for March, 1907.]

To collections .....	\$315. 50	By deposits .....	\$315. 50
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[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
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[The commissioner of the interior—Account for March, 1907.]

To collections .....	\$68. 00	By deposits .....	\$68. 00
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[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
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[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
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*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 Estevea, 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
---------------------	----------	------------------	----------

## [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
---------------------	------------	------------------	------------

## [Angel Mattel, 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 Estevea, 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
---------------------	------------	------------------	------------

## [Redemption of certificates of indebtedness—Trust fund—Account for March, 1907.]

To collections-----	\$1,572.33	By deposits-----	\$1,572.33
---------------------	------------	------------------	------------

## [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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# 88 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[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	\$15,649,750.00	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	307,064.00	614,128	307,064.00
25-cent.-----	836,632	216,658.00	836,632	216,658.00
10-cent.-----	538,334	53,833.40	538,334	53,833.40
5-cent.-----	556,330	42,816.50	556,330	42,816.50
1-cent.-----	749,067	7,490.67	749,067	7,490.67
Total.-----	7,658,856	62,833,201.57	7,658,856	62,833,201.57

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	8,761,890.00
\$5.-----	769	3,845.00	939,649	4,698,245.00
\$3.-----	1,098	3,294.00	898,037	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	896,357	216,589.25
10-cent.-----	1,000	100.00	537,334	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	62,700,581.82

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.....	120,876	12,087.60			120,876	12,087.60
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
1/8-cent.....	50,392	839.86			50,392	839.86
<b>Total.....</b>	<b>601,444</b>	<b>33,965.88</b>	<b>715,000</b>	<b>26,300.00</b>	<b>1,316,444</b>	<b>60,265.88</b>

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	275,800	11,032.00
2-cent.....	248,000	4,960.00	67,790	1,355.80
1-cent.....	13,200	132.00	32,832	328.32
1/8-cent.....			50,392	839.86
<b>Total.....</b>	<b>541,560</b>	<b>18,676.00</b>	<b>774,884</b>	<b>41,589.88</b>

*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, war-rants, 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
	<u>235,352.65</u>
<b>Total.....</b>	<b>316,689.85</b>

Cr.

By disbursements (settlements for April, 1907) as follows:

Executive council—		
Salaries.....	\$1,913.35	
Contingent expenses.....	259.80	
		<u>2,173.15</u>
Engrossing and enrolling clerks.....		806.16
House of delegates—		
Salaries.....	3,015.40	
Contingent expenses.....	1,779.96	
		<u>4,795.36</u>
Anemia commission.....		4,452.87
Expenses of election.....		171.40
Porto Rico code commission.....		460.42
Office of the governor—		
Salaries.....	841.68	
Contingent expenses.....	63.37	
		<u>905.05</u>
Office of the secretary—		
Salaries.....	2,565.04	
Contingent expenses.....	115.30	
		<u>2,680.34</u>
Bureau of printing and supplies—		
Salaries.....	150.00	
Contingent expenses.....	696.65	
		<u>846.65</u>
Office of the treasurer—		
Salaries.....	8,792.69	
Contingent expenses.....	2,967.07	
		<u>11,759.76</u>

# 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	-----	88. 22
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	-----	18, 204. 53
Maintenance and repair of public buildings	-----	3, 193. 79
Expenses of executive mansion	-----	580. 10
Extension telephone and telegraph system	-----	597. 43
Repairs of building and cemetery, Cabras Island	-----	294. 29
Repairing pier at Mayaguez	-----	785. 37
Department of education—		
Salaries	-----	2, 171. 70
Contingent expenses	-----	252. 30
		2, 424. 00
Text books and school supplies	-----	19. 36
Teachers and superintendents—		
Salaries	-----	57, 593. 01
Contingent expenses, schools	-----	2, 216. 90
		59, 809. 91
Library and museum, department of education	-----	11. 40
Education of students in the United States and Porto Rico	-----	1, 821. 45
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	-----	853. 25
Registrars of property—		
Salaries	-----	2, 973. 35
Contingent expenses	-----	7. 00
		2, 980. 35
		218, 796. 59
Treasurer's receipt No. 22,596	-----	98. 13
Balance	-----	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		5, 538. 16

# RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 91

[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
			<hr/> 464. 61
		Balance-----	306. 80
	<hr/> 771. 41		<hr/> 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
			<hr/> 6, 141. 00
		Balance-----	2, 753. 36
	<hr/> 8, 894. 36		<hr/> 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
			<hr/> 176. 02
		By treasurer's receipt No. 22,762-----	2, 577. 34
	<hr/> 2, 753. 36		<hr/> 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
			<hr/> 489. 72
		Purchase and erection of portable schoolhouses---	268. 41
		Balance-----	655. 17
	<hr/> 1, 413. 30		<hr/> 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
			<hr/> 238. 42
		Balance-----	1, 046. 88
	<hr/> 1, 285. 30		<hr/> 1, 285. 30

## 92 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

[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
	<u>200. 00</u>		<u>200. 00</u>

[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
	<u>4, 089. 26</u>		<u>4, 089. 26</u>

[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:	
To warrant No. 371-----	2, 000. 00	Salaries, University of	
To warrant No. 427-----	3, 000. 00	Porto Rico -----	\$1, 358. 40
		Contingent expenses, Uni-	
		versity of Porto Rico----	2, 173. 69
			<u>3, 532. 09</u>
		Balance -----	4, 089. 26
	<u>7, 621. 35</u>		<u>7, 621. 35</u>

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, 512. 08		
			<u>119, 522. 46</u>
			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
Internal-revenue receipts:	
Deposits of internal-revenue receipts proper by collectors of internal revenue	208, 466. 34
Miscellaneous receipts:	
Deposits of miscellaneous receipts proper by collectors of internal revenue	\$268. 27
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	<u>23, 150. 06</u>
Total deposits to credit of insular revenues	<u>308, 616. 40</u>
Repayments:	
By various officers	20, 717. 35
Total deposits to credit of insular revenues, including repayments	<u>329, 333. 75</u>

TRUST FUNDS DEPOSITED.

School tax:	
Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue	\$3, 402. 84
Bond redemption tax:	
Deposits of bond redemption taxes by treasurer of Porto Rico and collectors of internal revenue, viz—	
San Juan	\$1, 438. 89
Arecibo	543. 18
Mayaguez	2, 942. 27
Ponce	711. 78
Total bond redemption taxes	<u>5, 636. 12</u>

# 94 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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
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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
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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 Josefin 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
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Total deposits to credit of trust funds---	1, 069, 276. 80
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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
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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
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Total deposits for the month of May, 1907-----	1, 399, 925. 76
--	-----------------

Balance on hand May 1, 1907-----	1, 440, 286. 26
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Total receipts to be accounted for-----	2, 840, 212. 02
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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-----	\$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
	6, 512. 23
Office of the attorney-general, salaries and expenses--	2, 175. 83
Office of the treasurer, salaries and expenses-----	10, 650. 00
Office of the auditor, salaries and expenses-----	2, 100. 00
Department of the interior, salaries and expenses, viz:	
Office of the commissioner-----	\$3, 561. 64
Bureau of insular telegraph-----	4, 400. 00
Completion of roads under construction and maintenance and repair 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
	51, 084. 64
Department of education, salaries and expenses-----	66, 705. 41
Department of health, charities and correction, salaries and expenses-----	24, 484. 37
Insular police, salaries and expenses-----	34, 953. 56
Registrars of property, salaries and expenses-----	3, 808. 33
Insular library and museum of Porto Rico, salaries and expenses-----	382. 48
Collectors and deputy collectors of internal revenue, salaries-----	4, 800. 00
Government of the island of Culebra, salaries-----	95. 00
Funds for the University of Porto Rico-----	2, 000. 00
Maintenance of a commercial agency in the United States-----	817. 00
Collection of historical data of Porto Rico-----	100. 00
Porto Rico code commission-----	455. 00
Providing a list of electors-----	650. 83
Porto Rico anemia commission-----	4, 000. 00
Total amount advanced for executive expenditures-----	\$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 expenditures-----	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 various municipalities-----	4, 805. 59
School fund, to treasurers of the various school boards-----	11, 966. 31
	60, 218. 05

# 96 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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
	<u>\$450.50</u>
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
	<u></u>
Total paid on settlement warrants from insular revenues.....	\$87,526.37
	<u></u>
Total paid from insular revenues.....	335,274.02
Transfers:	
To amount transferred from insular revenues to medical board fund, trust fund.....	100.00
	<u></u>
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
	<u></u>
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
	<u></u>
Total paid on settlement warrants from trust funds.....	15,463.94
	<u></u>
Total paid from trust funds.....	32,513.94
	<u></u>
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
	<u></u>
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
	<u></u>
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 Agrícola, 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

98 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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, DEPOSITARY 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-----	<u>1, 513, 636. 13</u>

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-----	<u>1, 513, 636. 13</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-----	1, 162, 556. 39
Total-----	<u>1, 462, 556. 39</u>

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
Amount of drafts outstanding and unpaid at rendition of account, drawn on American Colonial Bank, not charged in April account-----	20, 190. 15
	<u>22, 270. 13</u>

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 begin- ning 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	
P. J. Montilla	Bayamón		3,820.35	3,820.35	
Mamerto Quiliones	Loiza		1,002.27	1,002.27	
A. Langier	Naranjito		474.31	474.31	
Manuel Muñoz	Toa Baja		*670.73	670.73	
Santiago Perez	Toa Alta		819.95	819.95	
P. del Valle	Dorado		1,021.44	1,021.44	
E. M. Vassallo	Corozal		586.26	586.26	
Manuel Cuebas	Vega Baja		2,261.58	2,261.58	
Miguel de Jesus	Vega Alta		2,987.02	2,987.02	
E. Ramos Tulier	Caguas		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 Cuebas	Comerio		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. Esparolini	Juncos		2,856.73	2,856.73	
Angel Mattei	Arecibo	33.69	32,597.13	32,630.72	\$0.10
Francisco Barreras	Manati		1,537.24	1,537.24	
A. Serbiá	Utua		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	
P. Julia	Morovis		715.61	715.61	
Pedro Van Dordus	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 Caballero	Cabo Rojo		3,298.22	3,298.22	
Luis Veray	San Germán		4,557.78	4,557.78	
Juan Vidal Koperó	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 Sebastian		1,910.95	1,903.75	7.20
Arturo Deliz	Aguada		897.18	897.18	
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	
Cárlos R. Aquilar	Juana Diaz		2,925.68	2,925.68	
Juan Martinez	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 Arreyzaga	Arroyo		3,963.46	3,963.46	
R. Iglecia	Sailinas		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	

\* From Apr. 1 to Apr. 26, 1907.

\* From Apr. 16 to Apr. 30, 1907.

Total collections pertaining to insular and municipal taxes, \$280,623.27.

# 100 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

## Miscellaneous receipts of internal revenue.

Name.	Address.	Balance begin- ning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte	San Juan		<sup>a</sup> \$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	Utüado		15.80	15.80	
Manuel Gorbea	Mayaguez		10.83	10.83	
Luis Veray	San Germán		1.20	1.20	
Carlos R. Aguilar	Juana Díaz		2.50	2.50	
Santiago Purcell	Peñuelas		.32	.32	
Bartolomé Esteva	Ponce		24.09	24.09	
Pedro Marquez	Culebra		<sup>b</sup> 3.00	3.00	

<sup>a</sup> From Mar. 1 to Apr. 30, 1907.

<sup>b</sup> 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 begin- ning 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 begin- ning 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 Playa, 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 Rineon, secretary, district court.	-----do-----		1,511.16	1,511.16	-----
Francisco Llavet, secretary, district court.	Mayaguez -----		901.94	901.94	-----
Enrique Rossey, 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
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## AUDITED TRUST FUNDS.

*Municipal school tax on property.*

[Accounts of collectors of internal revenue for the month of April, 1907.]

Name.	Address.	Balance begin- ning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte-----	San Juan-----	\$0.10	\$ 207.82	\$207.82	\$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 Cuebas-----	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-----	Guarabo-----		22.43	22.43	-----
Lucas Gimenez-----	Cayey-----		4.45	4.45	-----
M. Ma. Guzman Velez-----	Cidra-----		45.46	45.46	-----
Enrique Cuebas-----	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	286.69	287.73	-----
Francisco Barreras-----	Manati-----		53.33	53.33	-----
José E. Marrero-----	Ciales-----		70.19	70.19	-----
A. Serbia-----	Utua-----		121.27	121.27	-----
Juan O. Martinez-----	Lares-----		83.33	83.33	-----
F. Juliá-----	Morovis-----		24.26	24.26	-----
R. Benitez-----	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	-----

<sup>a</sup> From April 1 to April 26, 1907.

*Municipal school tax on property—Continued.*

Name.	Address.	Balance begin- ning 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		96.38	95.66	\$0.72
Santiago Purell	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	5,439.60	5,439.92	
Bartolomé Esteve	Ponce		1,641.22	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.....	90.23	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	53,733.40	537,334	53,733.40
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	606,903	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.....	22,808	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-----	63,100	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
1½-cent-----			50,392	339.86
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, war-rants, and requisitions-----	\$97,795.13
To warrants issued during the month of April, 1907-----	228,918.55
	<u>326,713.69</u>

## 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-----		5,372.44
Bureau of elections-----		1,220.01
Porto Rico code commission-----		467.58
Collection of historical data-----		100.00
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-----		4,924.97
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 wit- nesses-----	574. 95
		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		5, 737. 72

[Scott Truxtun, 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 than rent-----	66. 66
		Contingent expenses, other than rent-----	41. 55
			466. 54
	791. 80	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 Cialitas River Bridge -----	\$163.20
		Balance-----	1,383.68
	<u>1,546.88</u>		<u>1,546.88</u>

[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-----	\$393.33
To warrant No. 473-----	500.00	Contingent expenses ---	688.83
			<u>1,082.16</u>
		Purchase and erection of portable schoolhouses -----	191.49
		Balance -----	781.52
	<u>2,055.17</u>		<u>2,055.17</u>

[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:	
		Salaries, treasury agents----	\$200.00
	<u>200.00</u>		<u>200.00</u>

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	
		<u>\$332,307.23</u>
Audited claims:		
Paid from insular revenues-----	87,526.37	
Paid from trust funds-----	15,463.94	
		<u>102,990.31</u>
		<u>435,297.54</u>

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	<u>2, 472, 324. 06</u>

INSULAR REVENUES DEPOSITED.

Customs receipts:	
Deposits by collector of customs for Porto Rico	77, 739. 64
Internal-revenue receipts:	
Deposits of internal-revenue receipts proper by collectors of internal revenue	\$181, 110. 15
Deposits of internal-revenue receipts (corporation property) by the treasurer of Porto Rico	235. 04
	<u>181, 345. 19</u>
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 interest on daily balances by depositaries for insular revenues	26, 751. 17
Total deposits of miscellaneous receipts	<u>27, 051. 91</u>
Total deposits to credit of insular revenues	286, 136. 74
Repayments:	
By various officers	70, 233. 89
Total deposits to credit of insular revenues, including repayments	<u>356, 370. 63</u>

TRUST FUNDS DEPOSITED.

School tax:	
Deposits of school taxes by treasurer of Porto Rico and collectors of internal revenue	\$2, 154. 65
Bond redemption tax:	
Deposits of bond redemption taxes by treasurer of Porto Rico and collectors of internal revenue, viz—	
San Juan	\$1, 104. 07
Arecibo	691. 50
Mayaguez	2, 311. 70
Ponce	352. 34
Total bond redemption taxes	<u>4, 459. 61</u>

**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 Ramón 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
---	--------

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

Total amount advanced for executive expenditures. 183, 491. 19

# 110 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

<b>Judicial:</b>	
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
<i>Claims audited and paid on settlement warrants from appropriations payable from insular revenues.</i>	
To individual claimants-----	9, 327. 11
<b>Municipal property tax:</b>	
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
<b>Relief of municipalities:</b>	
To amount loaned to municipality of Bayamón--	1, 000. 00
<b>Relief of school boards:</b>	
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
<b>Transfers:</b>	
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.*

<b>Department of the Interior:</b>	
Road construction under bond act-----	\$9, 916. 68
<b>Department of education:</b>	
School extension in Porto Rico-----	1, 000. 00
<b>Office of the treasurer:</b>	
Salaries, treasury agents-----	200. 00
<b>University of Porto Rico:</b>	
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-----		<u>503,998.71</u>

## 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 -----		<u>2,430,413.56</u>

## 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-----		<u>1,034,207.30</u>
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	
	<u>\$329,333.75</u>	
Trust funds-----	1,070,492.01	
		1,399,825.76
Amount of transfer warrants:		
Credited to trust funds-----		<u>100.00</u>
		<u>2,898,694.18</u>

# 112 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

		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 Agrícola, 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, DEPOSITARY 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 Agrícola-----	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

\$32,342.84

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
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# 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 Cuebas.	Vega Baja.		4,096.89	4,096.89	
Miguel de Jesus.	Vega Alta.		2,556.72	2,556.72	
Enrique Ramos Tullier.	Caguas.		2,756.49	2,756.49	
Isidoro H. Rivera.	Gurabo.		72.24	72.24	\$0.10
Lucas Ghiniez.	Cayey.		2,474.66	2,474.66	
M. M. Guzmán Velez.	Cidra.		382.25	382.25	
Enrique Cuebas.	Comerio.		358.25	358.25	
Francisco M. Ramirez.	Aguas Buenas.		500.40	500.40	
Francisco Jimenez O'Neill.	San Lorenzo.		935.77	935.77	
Luis A. Esparolini.	Juncos.		1,360.33	1,360.33	
A. Mattel.	Arecibo.	\$0.10	28,902.20	28,902.20	.10
Francisco Barreras.	Manati.		1,357.17	1,357.17	1.00
José E. Marrero.	Ciales.		442.10	442.10	
A. Serbiá.	Utua.		3,227.06	3,227.06	
Juan C. Martinez.	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.		890.42	890.42	
Manuel Gorbea.	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	1,261.87	
Reyes Canino.	Añasco.		2,219.52	2,219.52	
Arturo Deliz.	Aguada.		1,365.15	1,365.15	
Bartolomé Esteva.	Ponce.	.02	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 Martinez.	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.	Aibonito.		389.53	389.53	
M. de J. Canino.	Barros.		1,291.11	1,291.11	

<sup>a</sup> From May 1 to May 7, 1907.

<sup>b</sup> From May 1 to May 4, 1907.

<sup>c</sup> From May 4 to May 31, 1907.

# 114 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

*Internal-revenue receipts—Collections of internal revenue, insular and municipal taxes—Continued.*

Name.	Address.	Balance begin- ning of month.	Collections.	Deposits.	Balance end of month.
Nicolás Jordan	Barranquitas		\$131.88	\$131.88	
V. Belgodere	Guayama		2,612.02	2,612.02	
Carlos Areyzaga	Arroyo		2,816.33	2,816.33	
R. Iglecia	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.*

R. T. Ponte	San Juan		\$122.88	\$122.88	
Jaime Alsina	Carolina		a 7.60	7.60	
Manuel Cuebas	Vega Baja		a 1.80	1.80	
Francisco Barreras	Manati		.10	.10	
José E. Marrero	Ciales		a 1.75	1.75	
Manuel Gorbea	Mayaguez		4.50	4.50	
Geo. Marxuach	San Sebastian		a .39	.39	
Bartolomé Esteve	Ponce		284.73	284.73	
O. R. Aguilar	Juana Diaz		2.40	2.40	
Pedro R. Acosta	Yauco		a 3.88	3.88	
V. Belgodere	Guayama		b 120.00	120.00	

<sup>a</sup> From April 1 to May 31, 1907.

<sup>b</sup> 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		a 837.25	837.25	
			13,478.47	13,477.47	1.00

<sup>a</sup> 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 begin- ning of month.	Collections.	Deposits.	Balance end of month.
José E. Figueras, secretary district court.	San Juan -----	\$2.95	\$1,951.37	\$1,989.87	<sup>a</sup> \$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 Rincon, secretary district court.	-----do-----		975.89	976.14	<sup>a</sup> .25
José Besora y Mestre, secretary district court.	Aguadilla -----	<sup>a</sup> .45	185.13	185.13	<sup>a</sup> .45
Agustín Guevara Santini, marshal district court.	-----do-----		31.41	31.41	-----
Francisco Gautier, late secretary municipal court.	Ponce -----		<sup>b</sup> 472.75	472.75	-----
Engenio Buitrago, late secretary municipal court.	Guayama -----		<sup>c</sup> 288.53	288.53	-----
Higinio Hernandez Vangas, late secretary municipal court.	Añasco -----		<sup>d</sup> 281.32	281.32	-----
Manuel de J. Boneta, late secretary district court.	Arecibo-----		<sup>e</sup> .50	.50	-----

Total fees and fines collected, \$7,688.51.

<sup>a</sup> Credit balance.

<sup>b</sup> Supplemental to December 19, 1905; defalcation made good by bonding company.

<sup>c</sup> Supplemental to August 14, 1905; defalcation made good by bonding company.

<sup>d</sup> Supplemental to March 31, 1906; defalcation made good by bonding company.

<sup>e</sup> 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 begin- ning of month.	Collections.	Deposits.	Balance end of month.
R. T. Ponte-----	San Juan-----	\$0.10	\$358.04	\$357.34	\$0.80
Vicente Andino-----	Río Piedras-----		<sup>a</sup> 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 Cuebas-----	Vega Baja-----		17.45	17.45	-----
Miguel de Jesus-----	Vega Alta-----		23.57	23.57	-----
Enrique Ramos Tuller-----	Caguas-----		64.16	64.16	-----
Isidoro H. Rivera-----	Gurabo-----		.91	.81	.10

<sup>a</sup> From May 1 to May 7, 1907.

*Municipal school tax on property—Continued.*

Name.	Address.	Balance begin- ning of month.	Collections.	Deposits.	Balance end of month.
Lucas Gimenez.....	Cayey.....	-----	\$3.51	\$3.51	-----
M. M. Guzmán Velez.....	Cidra.....	-----	33.21	33.21	-----
Enrique Cuebas.....	Comerio.....	-----	22.91	22.91	-----
Francisco M. Ramirez.....	Aguas Buenas.....	-----	46.88	46.88	-----
Francisco Jimenez O'Neill.....	San Lorenzo.....	-----	73.18	73.18	-----
Luis A. Esparolini.....	Juncos.....	-----	32.85	32.85	-----
A. Mattei.....	Arecibo.....	-----	147.52	147.52	-----
Francisco Barreras.....	Manatí.....	-----	75.13	75.13	-----
José E. Marrero.....	Ciales.....	-----	27.56	27.56	-----
A. Serbia.....	Utua.....	-----	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 Derys.....	Isabela.....	-----	<sup>a</sup> 17.35	17.35	-----
Rafael L. Caballero.....	do.....	-----	<sup>b</sup> 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. Aguilar.....	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.....	Aibonito.....	-----	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	-----
Lisandro Ramirez.....	Humacao.....	-----	28.99	28.99	-----
Fernando Castro.....	Yabucoa.....	-----	69.92	69.92	-----
José F. Echandia.....	Maunabo.....	-----	6.46	6.46	-----
Miguel de Celis.....	Naguabo.....	-----	4.29	4.29	-----
N. Guzmán Lopez.....	Fajardo.....	-----	1.30	1.30	-----
José A. Vera.....	Viequez.....	-----	.09	.09	-----

<sup>a</sup> From May 1 to May 4, 1907.<sup>b</sup> 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. Mattei.....	Arecibo.....	-----	543.36	543.18	\$0.18
Manuel Gorbea.....	Mayaguez.....	-----	2,942.67	2,942.27	.40
Bartolomé Estevea.....	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.....	<sup>a</sup> \$22.93	\$22.93
School extension in Porto Rico, trust fund.....	791.01	791.01

<sup>a</sup> 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	935,907	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	854,432	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

# 118 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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	380,000	\$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	839.86	-----	-----	50,392	839.86
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	839.86
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
	<u>329,667.35</u>

### 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	
Contingent expenses-----	570.96	
		1,145.95
Collection of historical data-----		100.00
Anemia commission-----		4,550.87
Expenses of election-----		864.83
Porto Rico code commission-----		460.54
Office of the governor—		
Salaries-----	991.67	
Contingent expenses-----	52.00	
		1,043.67
Office of the secretary—		
Salaries-----	2,017.23	
Contingent expenses-----	198.29	
		2,215.52
Bureau of printing and supplies—		
Salaries-----	250.00	
Contingent expenses-----	4,480.15	
		4,730.15
Office of the treasurer—		
Salaries-----	8,273.27	
Contingent expenses-----	3,257.51	
		11,530.78
Salaries—collectors of internal revenue-----		4,775.00
Office of the auditor—		
Salaries-----	2,094.45	
Contingent expenses-----	95.59	
		2,190.04

# RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 119

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
Publication of decisions of United States and insular courts-----		193.33
Department of the interior—		
Salaries-----	6,329.86	
Contingent expenses-----	2,057.52	
		8,387.38
Construction and repair, roads, bridges, and piers-----		28,834.03
Survey and location of public lands-----		466.64
Construction and repair of public buildings-----		6,539.49
Extension of telegraph system-----		433.74
Expenses of executive mansion-----		1,048.00
Department of education—		
Salaries-----	2,036.66	
Contingent expenses-----	322.27	
		2,358.93
Text-books and school supplies-----		75.08
Schools and superintendents—		
Salaries-----	56,327.66	
Contingent expenses-----	2,156.55	
		58,484.21
Library and museum—department of education-----		141.88
Expenses of students in the United States and Rio Piedras-----		2,953.82
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
		329,667.35

[Scott Truxtun, 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-----	\$358.33
To warrant No. 499-----	517.00	Contingent expenses, rent--	66.67
		Contingent expenses, other	
		than rent-----	95.30
			520.30
		By balance-----	621.96
	1,142.26		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-----	\$2,473.32
		Contingent expenses-----	91.32
		Fees and mileage of witnesses-----	86.12
		Fees and mileage of jurors-----	2,205.75
			4,856.51
		By balance-----	1,268.83
	6,125.34		6,125.34

Total audited disbursements from insular revenues, \$237,850.29.

# 120 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

## *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	Comerio-Barranquitas road	226.67
		Bayamón-Comerio 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 Díaz road-----	90.66
			<hr/>
			2,245.09
		By balance-----	12,638.59
			<hr/>
	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
			<hr/>
			903.54
		Purchase and erection of	
		portable school build-	
		ings -----	214.63
		By balance-----	513.35
			<hr/>
	1,631.52		1,631.52

## [Salaries, treasury agents.]

To warrant No. 515-----	\$200.00	By disbursements :	
		Salaries, treasury agents --	\$200.00
	<hr/>		<hr/>
	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	
		<hr/>
		\$241,413.55
Audited claims :		
Paid from insular revenues-----	54,142.06	
Paid from trust funds-----	140,078.86	
		<hr/>
		194,220.92
		<hr/>
		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 depositories:

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 Agrícola	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
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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 Agrícola	50,000.00

In New York City, N. Y.—

J. & W. Seligman & Co.	1,059,753.08
------------------------	--------------

Total	2,511,235.33
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As above	2,803,111.92
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# 122 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

*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 -----	372,698.36

## 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 -----	291,876.59

## 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
	\$356,370.63



RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 123

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	
		\$265,607.59
Trust funds—		
Accountable warrants-----	13,616.68	
Settlement warrants-----	11,428.32	
		25,045.00
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, DEPOSITARY 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>

# 124 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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
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## 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 Alsina	Carolina		630.53	660.53	
Macario Rivera	Trujillo Alto		70.90	70.90	
R. Calderon Grau	Rio Grande		516.79	513.79	
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 Cuebas	Vega Baja		3,931.37	3,931.37	
Miguel de Jesús	Vega Alta		3,703.62	3,706.62	
Enrique Ramos Tullier	Caguas		1,892.91	1,892.91	
Isidoro H. Rivera	Gurabo	\$0.10	18.80	18.80	\$0.10
Lucas Gimenez	Caye		1,032.87	1,032.87	
Manuel Ma. Guzman Velez	Cidra		301.65	301.65	
Enrique Cuebas	Comerio		1,053.49	1,053.49	
Francisco Ma. Ramirez	Aguas Buenas		340.67	340.76	a .09
Francisco Gimenez O'Neill	San Lorenzo		313.24	313.24	
Luis A. Esparolini	Juncos		873.14	873.14	
A. Mattei	Arecibo	.10	20,393.30	20,393.40	
Francisco Barreras	Manati	1.00	1,326.19	1,327.19	
José E. Marrera	Ciales		735.80	735.80	
A. Serbiá	Utua		1,765.71	1,765.71	
Juan C. Martinez	Lares		282.62	282.62	
F. Juliá	Morovis		533.92	533.92	
Rafael L. Cabellero	Isabela		804.25	804.25	
R. Benitez	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	275.89	
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	Agua		301.89	301.89	
Geo. Marxuach	San Sebastian		663.31	663.31	
Bartolome Esteva	Ponce	.02	44,663.56	44,665.08	a 1.50
Santiago Purcell	Peñuelas	.60	423.69	429.29	
Eugenio Pagán	Guayanilla		594.30	594.30	
Carlos R. Aguiar	Juana Diaz		2,415.65	2,415.65	
Juan Martinez	Coamo		1,316.88	1,316.88	
Juan Ros Chumillos	Santa Isabel		141.34	141.34	

a Credit balance.

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

Name.	Address.	Balance begin- ning 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	Aibonito		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	1,543.68	
Carlos Areyzaga	Arroyo		1,425.27	1,425.29	<sup>a</sup> \$.02
Rafael Paonessa	Patillas		306.26	306.26	
R. Iglecia	Salinas		67.00	67.00	
Lisandro Ramirez	Humacao		1,130.74	1,130.74	
Fernando Castro	Yabucoa		4,717.63	4,717.63	
José F. Echeandia	Maunabo		1,390.07	1,390.07	
Miguel de Celis	Naguabo		411.97	411.97	
N. Guzmán Lopez	Pajardo		380.48	380.48	
José A. Vera	Vieques		284.38	284.38	
Pedro Marquez	Culebra		25.22	25.22	
M. J. Sanchez	Rio Piedras		<sup>b</sup> 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.

<sup>a</sup> Credit balance.<sup>b</sup> From May 8 to May 31, 1907.*Miscellaneous receipts of internal revenue.*

R. T. Ponte	San Juan		\$155.73	\$155.73	
Lucas Gimenez	Cayey		<sup>a</sup> 3.65	3.65	
Manuel Ma. Guzman Velez	Cidra		<sup>b</sup> 15.13	15.13	
Francisco Ma. Ramirez	Aguas Buenas		<sup>b</sup> 16.92	16.92	
Francisco Barreras	Manati		300.00	300.00	
Manuel Gorbén	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		<sup>b</sup> 5.30	5.30	

<sup>a</sup> From May 1 to June 30, 1907.<sup>b</sup> 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	<sup>a</sup> \$235.04	\$235.04
Payment of expenses of advertising the sale of property on account of delinquent taxes	<sup>b</sup> 16.00	16.00

<sup>a</sup> From May 1 to June 30, 1907.<sup>b</sup> Account for month of April, 1907.*Miscellaneous receipts from sundry sources.*

[Accounts for the month of June, 1907.]

Name.	Address.	Balance begin- ning 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 -----	<sup>a</sup> \$35.55	\$899.45	\$893.90	-----
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.	-----	-----	-----	-----	\$50.00
Francisco Llavat, secretary district court.	Mayaguez -----	-----	564.64	564.64	-----
Enrique Rossy, marshal district court.	-----do-----	.10	254.63	254.73	-----
Oscar Bithorn Huicy, marshal district court.	Arecibo -----	-----	87.50	87.50	-----
Salvador Picornell, secretary district court.	-----do-----	.51	811.35	811.86	-----
Enrique Rincón, secretary district court.	Humacao -----	<sup>a</sup> .25	1,020.06	1,019.81	-----
Augusto Ortiz, marshal district court.	-----do-----	-----	126.57	126.57	-----
José Juan Vidal, marshal district court.	Guayama -----	-----	104.30	104.30	-----
Francisco Morales, secretary district court.	-----do-----	-----	484.33	484.33	-----
José Besora y Mestre, secretary district court.	Aguadilla -----	<sup>a</sup> .45	233.80	233.35	-----
Agustín G. Santini, marshal district court.	-----do-----	-----	78.71	78.71	-----
				5,738.78	

<sup>a</sup> 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	108.26	-----
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 Cuebas-----	Vega Baja-----	-----	18.35	18.35	-----
Miguel de Jesús-----	Vega Alta-----	-----	4.43	4.43	-----

## Municipal school tax on property—Continued.

Name.	Address.	Balance begin- ning of month.	Collections.	Deposits.	Balance end of month.
Enrique Ramos Tulier	Caguas		\$15.26	\$15.26	
Lucas Gimenez	Cayey		5.58	5.58	
Manuel Ma. Guzmán Vélez	Cidra		27.15	27.15	
Enrique Cuebas	Comerio		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. Mattei	Arecibo		191.78	191.78	
Francisco Barreras	Manatí		44.63	44.63	
José E. Marreras	Ciales		57.19	57.19	
A. Serbiá	Utado		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 Sebastian		40.01	40.01	
Bartolomé Esteva	Ponce	\$0.10			\$0.10
By difference explained					
Santiago Purcell	Peñuelas		34.80	34.80	
Eugenio Pagán	Guayanilla		8.72	8.72	
Carlos R. Aguilar	Juana Diaz		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 Areyzaga	Arroyo		3.28	3.28	
Lisandro Ramirez	Humacao		3.00	3.00	
Fernando Castro	Yabucoa		37.73	37.73	
José F. Echeandia	Maunabo		6.54	6.54	
Miguel de Celis	Naguabo		9.54	9.54	
N. Guzman Lopez	Fajardo		.52	.52	
M. J. Sanchez	Rio Piedras		<sup>b</sup> 196.05	196.05	
Do.	do.		132.89	132.89	

<sup>a</sup> From April 1 to June 30, 1907.

<sup>b</sup> 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	691.32	691.50	
Manuel Gorbea	Mayaguez	.40	2,231.30	2,231.70	
Bartolomé Esteva	Ponce	.10	352.24	352.34	
Santiago Purcell	Peñuelas	.15			
By difference explained					\$0.15

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	*1.51	1.51
Municipal bond-redemption tax on corporation property, trust fund	*84.51	84.51

\* 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.

<b>Insular revenues:</b>		
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
<b>Trust funds:</b>		
Municipal school taxes-----	2,348.23	
Municipal bond-redemption tax-----	4,374.42	
School extension in Porto Rico-----	1,259.79	
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	\$39.88	-----	-----	50,392	\$39.88
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	\$39.88
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
	<u>289,535.05</u>

Cr.

By disbursements (settlements for July, 1907), as follows:

Executive council—		
Salaries-----	\$1,745.02	
Contingent expenses-----	40.98	
Printing and publishing the laws-----		1,786.00
House of Delegates—		562.40
Salaries-----	600.36	
Contingent expenses-----	84.21	
		<u>684.57</u>

## 130 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

## By disbursements—Continued.

Collection of historical data		\$100.00
Porto Rico anæmia 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		115.00
Insular police—		
Salaries	31,555.71	
Contingent expenses	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	2,889.70	
		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

# RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 131

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
			<hr/> 575.13
		By treasurer's receipt No. 13--	46.83
	<hr/> 621.96		<hr/> 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
			<hr/> 2,660.21
		By treasurer's receipt No. 87--	1,072.00
		By balance-----	10.00
	<hr/> 3,742.21		<hr/> 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
			<hr/> 5,993.39
		By treasurer's receipt No. 71	
		(part of)-----	6.61
	<hr/> 6,000.00		<hr/> 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
			<hr/> 3,743.32
		By treasurer's receipt No. 15--	3,756.68
	<hr/> 7,500.00		<hr/> 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-Rio 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	Comerio - Barranquitas road section-----	255.90
To warrant No. 567-----	2,300.00	Bayamón - Comerio 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 Diaz road section-----	501.32
		Reyes-Catolicos 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
			12,914.01
		By treasurer's receipt No. 23680,-----	9,641.26
	22,555.27		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		1,513.35

## [Salaries, treasury agents.]

To warrant No. 746-----	\$200.00	By disbursements:	
		Salaries-----	\$200.00
	200.00		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		7,500.00

# RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 133

[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.)

# 134 RECEIPTS AND EXPENDITURES OF AUDITOR 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 depositories:	
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
Total .....	\$2, 511, 235. 33
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
Total expenditures of the treasurer of Porto Rico for the month of August, 1907.....	
Cash balance at close of business August 31, 1907, distributed in the following depositories:	
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
Total .....	2, 790, 782. 30
As above .....	3, 140, 585. 10

*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

## 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



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	
	<u>\$319,744.39</u>	
Trust funds -----	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	
	<u>\$265,661.34</u>	
Trust funds—		
Accountable warrants-----	11,600.00	
Settlement warrants-----	155,581.61	
	<u>167,181.61</u>	
		432,842.95

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

# 136 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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
	<u>\$2,559,261.88</u>
	<u>2,992,104.83</u>

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, DEPOSITARY FOR INSULAR REVENUES.

[Acccount 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
	<u>1,541,165.12</u>

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
	<u>1,541,165.12</u>

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
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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
	<u>29,082.72</u>

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 begin- ning 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.....	Loíza.....		1,151.53	1,151.53	
F. J. Montilla.....	Bayamón.....		6,600.79	6,600.79	
A. Laugier.....	Naranjito.....		377.74	377.74	
F. Mayni Cruells.....	Toa Baja.....		844.22	844.22	
Santiago Pérez.....	Toa Alta.....		518.63	518.63	
F. del Valle.....	Corado.....		525.64	525.64	
E. M. Vassallo.....	Corozal.....		680.11	680.11	
Manuel Cuebas.....	Vega Baja.....		5,119.83	5,119.83	
Miguel de Jesus.....	Vega Alta.....		2,480.04	2,480.04	
Enrique Ramos Tulier.....	Caguas.....		3,782.13	3,782.13	
Isidoro H. Rivera.....	Gurabo.....		596.90	596.90	
Lucas Gménez.....	Cayey.....		1,631.64	1,631.64	
M. M. Guzmán Velez.....	Cidra.....		950.81	950.81	
Enrique Cuebas.....	Comerio.....		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. Esparolini.....	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.....	Utua.....		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.....		2,538.52	2,538.52	
Luis Veray.....	San Germán.....		3,687.35	3,687.35	
Juan Vidal Ropero.....	Sabana Grande.....		644.04	644.04	
Luis Muñoz Colón.....	Las Marías.....		1,053.14	1,053.14	
Francisco Rivera.....	Maricao.....		571.86	571.86	
Reyes Canino.....	Añaseo.....		2,047.21	2,047.21	
Arturo Deliz.....	Aguada.....		661.83	661.83	
Geo. Marxuach.....	San Sebastián.....		1,576.01	1,576.01	
Bartolomé Estevea.....	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 Díaz.....		3,051.78	3,051.78	
Juan Martínez.....	Coamo.....		2,389.36	2,389.36	
Juan Ros Chamillas.....	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.....	Aibonito.....		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. Belgodere.....	Guayama.....		5,811.74	5,811.74	
Carlos Areizaga.....	Arroyo.....		1,079.90	1,079.90	
Ramón Iglecia.....	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. Echeandia.....	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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<sup>a</sup> 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-----		\$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 Picornell, secretary district court.	do -----		875.95	875.95	
Francisco Morales, secretary district court.	Guayama -----		308.15	308.15	
José Juan Nadal, marshal district court.	do -----		37.20	37.20	
Augusto Ortíz, 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. Griffo, delivery of stone.....	62.21	-----
Miscellaneous expenditures, subject to the approval of the governor.....	799.51	-----
	2,756.69	2,756.69
Relief of school boards.....	820.10	820.10
Relief of municipalities.....	12,135.26	12,135.26
School extension in Porto Rico.....	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.....	407,932	4,079.32	-----	-----	407,932	4,079.32
1½-cent.....	50,392	839.86	-----	-----	50,392	839.86
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

# 140 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

*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. 32
	<u>7, 928. 38</u>
	<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
	<u>197, 706. 53</u>

## *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-----	\$2, 110. 94
To warrant No. 6-----	1, 300. 00	Construction of various roads-----	2, 594. 71
To warrant No. 7-----	5, 900. 00	Survey of lands belonging to the people of Porto Rico-----	101. 62
		Establishing jail in Vieques-----	154. 66
		Preparation of plans and construction of landing stages in San Juan-----	314. 00
			<u>5, 275. 93</u>
		Balance-----	<u>6, 624. 07</u>
	<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
			<u>100. 00</u>
		Balance-----	<u>11. 29</u>
	<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
		Pajardo-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
			<u>8, 483. 06</u>
		Balance-----	<u>3, 116. 94</u>
	<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	
		192,262.73
Inheritance tax .....		1,935.59
Fifteen per cent insular taxes .....		6,729.95
Miscellaneous receipts .....		31,562.34
Miscellaneous repayments .....		17,226.76
		<u>324,717.37</u>
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	
		37,110.35
School tax .....		3,414.20
Municipal bond-redemption tax:		
San Juan .....	415.69	
Arecibo .....	419.90	
Mayaguez .....	2,372.74	
Ponce .....	1,544.08	
		4,752.41
Special improvement tax at Arroyo .....		48.83
Insular bond-redemption tax .....		3,739.08
Cash bond .....		62.21
Salaries, treasury agents .....		100.00
Sundries .....		2,305.67
		<u>51,532.75</u>
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:

## 142 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

*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 depositories:

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
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Total ----- \$2, 790, 782. 30

Total receipts of the treasurer of Porto Rico for the month of  
September, 1907 ----- 388, 129. 57

Total to be accounted for ----- 3, 178, 911. 87

Total expenditures of the treasurer of Porto Rico for the month  
of September, 1907 ----- 584, 591. 57

Cash balance at close of business September 30, 1907, distributed  
in the following depositories:

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

As above ----- 3, 178, 911. 87

*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

Trust funds ----- 128, 286. 79

Total receipts of the insular treasury ----- 388, 129. 57

## EXPENDITURES.

Insular revenues:

Paid on accountable warrants -----	\$11, 300. 00
Paid on settlement warrants -----	242, 215. 36

Total insular revenue expenditures ----- 253, 515. 36

Trust funds:

Paid on accountable warrants -----	21, 628. 49
Paid on settlement warrants -----	309, 447. 72

Total trust-fund expenditures ----- 331, 076. 21

Total expenditures of the insular treasury ----- 584, 591. 57

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
		<u>3, 188, 611.65</u>

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

## 144 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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
	<u>\$2, 837, 219. 64</u>
	<u>3, 188, 611. 65</u>

Balance due the people of Porto Rico August 31, 1907, as shown by the audit of the treasurer's account-----	2, 837, 219. 64
Deduct amount of warrants outstanding and unpaid at date of rendition of the treasurer's account-----	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-----	2, 790, 782. 30
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AMERICAN COLONIAL BANK OF PORTO RICO, DEPOSITARY 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
	<u>1, 754, 361. 59</u>

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
	<u>1, 754, 361. 59</u>

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

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
Amount of drafts outstanding and unpaid at ren- dition of account, drawn on American Colonial Bank, not charged in August account-----	5, 139. 65

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-----	2, 790, 782. 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 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. Calderón Grau	Rio Grande	3,354.53	3,354.53	
Mamerto Quifiones	Loiza	3,140.02	3,140.02	
F. J. Montilla	Bayamón	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 Cuebas	Vega Baja	7,988.52	7,988.52	
Miguel de 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. Guzmán 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 Jimenez O'Neill	San Lorenzo	2,046.64	2,046.64	
L. A. Esparolini	Juncos	2,479.33	2,479.33	
A. Mattei	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	Utua	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	<sup>a</sup> \$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 Areyza	Arroyo	7,301.21	7,301.21	
R. Iglecia	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	2,460.19	2,460.19	
Miguel de Celis	Naguabo	2,791.90	2,791.90	<sup>a</sup> .01
N. Guzmán Lopez	Pajardo	8,037.10	8,037.10	
J. A. Vera	Vieques	10,587.89	10,587.89	
Pedro Márquez	Culebra	207.92	207.92	

<sup>a</sup> 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.....	<sup>a</sup> \$1,946.41	\$1,946.41
Corporation taxes, trust funds.....	<sup>a</sup> 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

<sup>a</sup> 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 -----		<sup>a</sup> 968.58	968.58	

<sup>a</sup> 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	
Jaime Annexy, assistant director of health, charities, and correction.	do -----		<sup>a</sup> 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	

<sup>a</sup> 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 begin- ning of month.	Collections.	Deposits.	Balance end of month.
Augusto Oritz, marshal, district court.	Humacao -----		\$162.88	\$162.88	-----
José Besora y Mestre, secretary, district court.	Aguadilla -----	" \$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 Llavat, 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	-----

<sup>a</sup> 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-----	\$1.40	By treasurer's receipt No. 103-----	\$1.40
	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	\$45,067,000.00	1,081	\$54,050.00	900,259	\$45,012,950.00
\$10-----	838,008	8,680,080.00	1,960	19,600.00	836,048	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-----	832,807	215,701.75	125	31.25	832,682	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-----	738,747	7,387.47	3,025	30.25	735,722	7,357.22
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
1½-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

# 148 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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 Sep- tember.		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 pay- master in the treasury department-----	234,077.32
	<u>351,465.03</u>

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
	<u>351,465.03</u>

## 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 sec- tion-----	2,616.96
To warrant No. 23-----	600.00	Trujillo Alto road section--	733.68
To warrant No. 24-----	100.00	Fajardo-Naguabo road sec- tion-----	463.54
To warrant No. 25-----	200.00	Lares-Adjuntas road sec- tion-----	49.00
		Consumo-Maricao road sec- tion-----	41.87
		Yauco road section-----	114.04
		Peñuelas-Ponce road sec- tion-----	1,884.22
		Ciales-Juana Diaz road section-----	135.25
		Maunabo-Patillas road sec- tion-----	1,522.51
		Reyes Catolicos-Vega Alta road section-----	645.32
		Cidra-Las Cruces road sec- tion-----	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
			<u>12,622.36</u>
		Treasurer's receipt, No. 302--	187.57
		Balance-----	3,007.01
			<u>15,816.94</u>
	<u>15,816.94</u>		

*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,	
To warrant No. 19-----	500.00	and repair of public	
To warrant No. 20-----	100.00	roads and bridges-----	\$3,780.18
To warrant No. 21-----	1,400.00	Maintenance and repair of	
To warrant No. 26-----	500.00	public buildings-----	252.74
		Construction of various	
		roads-----	3,968.26
		Survey of lands-----	9.50
		Establishing jail at Vieques	331.21
			<hr/>
			8,341.89
		Balance-----	1,782.18
			<hr/>
	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		
			<hr/>
		147,615.55	
Inheritance tax-----		1,063.30	
15 per cent insular taxes-----		40,337.93	
Miscellaneous receipts-----		23,241.10	
Miscellaneous repayments-----		16,395.23	
			<hr/>
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		
			<hr/>
		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		
			<hr/>
		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	
			<hr/>
Total trust fund-----			311,091.92
			<hr/>
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.)

# 150 RECEIPTS AND EXPENDITURES OF AUDITOR 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	3, 018, 593. 41
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Total expenditures of the treasurer of Porto Rico for the month of October, 1907	461,682. 34
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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	3, 018, 593. 41
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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
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Trust funds	77, 274. 46
-------------	-------------

Total receipts of the insular treasury	424, 273. 11
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## EXPENDITURES.

Insular revenues:

Paid on accountable warrants	\$15, 900. 00
Paid on settlement warrants	289, 687. 65

Total insular revenue expenditures	305, 587. 65
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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 October, 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 September, 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
		<u>3, 225, 349. 21</u>

## 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, 385. 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
		<u>3, 225, 349. 21</u>



# 152 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

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, DEPOSITARY 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
	<u>1, 776, 498. 70</u>

## 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
	<u>1, 776, 498. 70</u>

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
	<u>9, 772. 11</u>

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 begin- ning 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 Alsina.....	Carolina		575.82	575.82	
Macario Rivera.....	Trujillo Alto		493.71	493.71	
R. Calderón Grau.....	Rio Grande		903.70	903.70	
Mamerto Quiñones.....	Loiza		394.00	394.00	
F. J. Montilla.....	Bayamón		3,360.08	3,360.08	
A. Laugier.....	Naranjito		263.27	263.27	
F. M. Ornelis.....	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 Cuebas.....	Vega Baja		791.96	791.96	
Miguel de Jesus.....	Vega Alta		2,522.15	2,522.15	
Enrique Ramos Tullier.....	Caguas		3,547.39	3,547.39	
Isidoro H. Rivera.....	Guabo		689.20	689.20	
Lucas Gímenez.....	Cayey		1,341.93	1,341.93	
M. M. Guzmán Velez.....	Cidra		644.98	644.98	
Enrique Cuebas.....	Comerio		414.23	414.23	
F. M. Ramirez.....	Aguas Buenas		369.64	369.64	
F. Jimenez 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.....	Utua		2,242.78	2,242.78	
Juan O. Martínez.....	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 Deliz.....	Aguada		802.07	802.07	
George Marxuach.....	San Sebastian	<sup>a</sup> \$1.61	2,376.46	2,376.46	
Bartolomé Esteva.....	Ponce		44,337.84	44,336.13	\$0.10
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 Martínez.....	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
Nicolás 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. Iglecia.....	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	<sup>a</sup> .01	2,959.73	2,959.73	
J. F. Echeandia.....	Maunabo		247.32	247.32	<sup>a</sup> .01
Miguel de Celis.....	Naguabo		782.04	782.04	
M. Guzmán Lopez.....	Fajardo		1,296.98	1,296.98	
José A. Vera.....	Vieques		645.52	645.52	
Pedro Marquez.....	Culebra		31.02	31.02	

<sup>a</sup> Credit balance.

Total collections pertaining to insular and municipal taxes, insular revenue, and trust fund receipts, \$217,143.92.

# 154 RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO.

## 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-----		3,315.52	3,315.52	-----
H. H. Scoville, clerk United States district court.	-----do-----		<sup>a</sup> 1,144.78	1,144.78	-----
A. García 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 Martínez, captain of the port.	Ponce-----		209.81	209.81	-----
S. D. Gromer, treasurer of Porto Rico.	San Juan-----		88.00	88.00	-----

<sup>a</sup> 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	-----
Ohas. A. Beatley, secretary and treasurer, University of Porto Rico.	Rio Piedras-----		<sup>a</sup> 7.60	7.60	-----
Tomas Vazquez, supervisor of charities.	San Juan-----		<sup>b</sup> 3.00	3.00	-----

<sup>a</sup> For months of July, August, and September, 1907.

<sup>b</sup> 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 Rossy, 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 begin- ning of month.	Collections.	Deposits.	Balance end of month.
Enrique Rincon, secretary, dis- trict court.	Humacao ---	-----	\$714.27	\$712.27	\$2.00
Augusto Ortiz, marshal, district court.	-----do-----	-----	128.25	128.25	-----
José Juan Vidal, marshal, dis- trict court.	Guayama ---	-----	24.35	24.35	-----
Francisco Morales, secretary, dis- trict court.	-----do-----	-----	815.63	815.63	-----
José Basora y Mestre, secretary district court.	Aguadilla ---	\$0.06	190.25	190.25	\$0.06
Agustín Guevara, marshal, dis- trict court.	-----do-----	-----	83.11	83.11	-----

<sup>a</sup> 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

*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..	<sup>a</sup> \$85.23	85.23
	1,982.78	1,982.78

<sup>a</sup> 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	8,660,480.00	2,365	23,650.00	863,683	8,636,830.00
\$5.-----	934,173	4,670,865.00	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.-----	738,722	7,387.22	1,025	10.25	737,697	7,376.97
Total.-----	7,483,391	61,953,615.12	16,507	136,875.25	7,466,884	61,817,239.87

NEW SERIES, THIRD ISSUE, CIGAR.

Denomination.	On hand Oct. 1, 1907.		Received during Oc- tober, 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	798,820	\$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	118,081.88

*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 October.		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	839.85
Total-----	329,644	11,962.40	2,912,845	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
	<u>279,103.82</u>

## Cr.

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
	<u>279,103.82</u>

*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 Díaz road section-----	218.15
		Maunabo-Patillas road section-----	2,683.79
		Reyes-Catollicos-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
			<u>17,576.45</u>
		By treasurer's receipt No. 406-----	15.33
		By balance-----	7,043.72
	<u>24,635.50</u>		<u>24,635.50</u>

# RECEIPTS AND EXPENDITURES OF AUDITOR OF PORTO RICO. 157

To balance, certificate No. 3---	\$1,782.18	By disbursements:	
To warrant No. 27-----	7,000.00	Construction, maintenance	
To warrant No. 33-----	4,800.00	and repair of public	
		roads and bridges-----	\$5,602.85
		Construction of various	
		roads-----	3,933.67
		Survey of lands-----	21.00
		Establishing jail in Vieques--	437.07
			<hr/>
			9,994.59
		Balance-----	3,087.59
			<hr/>
	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	
Total insular revenue-----			\$247,923.04
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.)

