

APPENDIX

REIMBURSABLE FUNDS

The following accounts cover funds voted by the Legislature for certain specific purposes. These funds are kept entirely separate from the general fund, as the receipts derived from the operation of the enterprises for which they were set aside are automatically appropriated for disbursements.

Las siguientes cuentas son de fondos votados por la Legislatura para ciertos fines específicos. Estos fondos se conservan enteramente separados de los fondos generales, puesto que los ingresos provenientes de la operación de sus empresas para las cuales se han destinado, son automáticamente disponibles para ser gastados.

D.—DEPARTMENT OF THE INTERIOR

ANDRES BONIFACIO MONUMENT FUND, ACTS 2760 AND 3602

Details	1937 estimated	1936 estimated	1935 actual
Surplus, January 1	P889.86	P889.86	P4,387.06
Expenditures:			
Salaries and wages.....			813.72
Traveling expenses of personnel.....			60.11
Freight, express and delivery service.....			17.00
Consumption of supplies and materials.....			967.66
Printing and binding report.....			1,638.71
Total expenditures			3,497.20
Surplus, December 31.....	P889.86	P889.86	P889.86

MOMUNGAN AMERICAN COLONIES, ACT No. 2254

Surplus, January 1	(P45,132.94)	(P45,132.94)	(P44,272.19)
Expenditures:			
Consumption of supplies and materials.....			.08
Extraordinary losses			860.67
Total expenditures			860.75
Surplus, December 31	(P45,132.94)	(P45,132.94)	(P45,132.94)

MINDANAO AND SULU FILIPINO COLONIES, ACT No. 2280

Surplus, January 1.....	P165,391.18	P165,391.18	P165,602.26
Expenditures—Extraordinary losses			211.08
Surplus, December 31	P165,391.18	P165,391.18	P165,391.18

E.—DEPARTMENT OF FINANCE

REIMBURSABLE FUNDS

FIDELITY FUND, SECTION 325, ACT No. 2711

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Interest on bank deposits.....	P1,125.00	P1,875.00	P600.00
Premiums on surety bonds.....	109,000.00	109,000.00	109,176.87
Prior year credits		110.00	(1,626.03)
Miscellaneous			54.40
Total income	110,125.00	110,985.00	108,205.24
Expenditures:			
Salaries and wages	2,772.00	2,765.00	2,751.36
Losses and shortages paid.....	50,000.00	50,000.00	38,992.95
Other services	53.00	20.00	
Total expenditures	52,825.00	52,785.00	41,744.31
Excess of income over expenditures.....	57,300.00	58,200.00	66,460.93
Add—Surplus, January 1.....	100,000.00	100,000.00	93,564.22
Total	157,300.00	158,200.00	160,025.15
Deduct—Excess funds transferred to General Fund....	57,300.00	58,200.00	60,025.15
Surplus, December 31.....	P100,000.00	P100,000.00	P100,000.00

E.—DEPARTMENT OF FINANCE

573

REIMBURSABLE FUNDS

LAND TITLE ASSURANCE FUND, ACT No. 496

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Interest on investments:			
Provincial and Municipal Government loans			P9,718.51
Manila Railway Company Debenture bonds			599.28
Manila Sewer and Waterworks bonds, first			420.00
Manila Sewer and Waterworks bonds, third			480.00
Cebu Sewer and Waterworks bonds.....			400.00
Financial Interests Protection bonds.....			1,200.00
Metropolitan Water District Purchase bonds			400.00
Currency bonds			337.50
Stock, Bank of the Philippine Islands.....			42.00
United States Fourth Liberty Loan bonds.....			85.00
Interest on bank deposits.....			843.15
Land title assurance fees.....			25,321.21
Miscellaneous receipts			16.40
Prior year credits			222.39
Allotment from the National Loan and Investment Fund, Commonwealth Act No. 7.....	P6,000.00	P6,000.00	
Total income	6,000.00	6,000.00	40,085.44
Expenditures:			
Losses and damages from misfeasance of regis- ter	6,000.00	6,000.00	
Other services			58.79
Total expenditures	P6,000.00	6,000.00	58.79
Excess of income over expenditures			40,026.65
Add—Surplus, January 1		400,000.00	400,000.00
Total		400,000.00	440,026.65
Deduct—Income transferred to General Fund			40,026.65
Surplus transferrd to the National Loan and Investment Fund, Commonwealth Act No. 7.....		P400,000.00	
Surplus, December 31			P400,000.00

E.—DEPARTMENT OF FINANCE

REIMBURSABLE FUNDS

PROPERTY INSURANCE FUND, SECTION 340, ACT No. 2711

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Interest on investment—			
Manila Railroad Company Seven Per Cent bonds			P840.00
Metropolitan Water District Purchase bonds, Act No. 3204.....			7,500.00
Financial Interests Protection bonds.....			8,300.00
Public Improvement bonds of 1921.....			4,840.00
Currency bonds			6,907.50
Manila Sewer and Waterworks bonds, first series			60.00
Premiums on insurance			123,367.75
Interest on bank deposits.....			10,528.78
Prior year credits			7,022.92
Allotment from the National Loan and Investment Fund, Commonwealth Act No. 7.....	P120,100.00	P120,100.00	
Total income	120,100.00	120,100.00	169,366.95
Expenditures:			
Payment of property losses.....	120,000.00	120,000.00	115,526.76
Other services	100.00	100.00	57.36
Total expenditures	120,100.00	120,100.00	115,584.12
Excess of income over expenditures.....			53,782.83
Add—Surplus, January 1.....		1,030,992.34	977,209.51
Deduct—Surplus transferred to the National Loan and Investment Fund, Commonwealth Act No. 7....		1,030,992.34	
Surplus, December 31			P1,030,992.34

E.—DEPARTMENT OF FINANCE

575

REIMBURSABLE FUNDS

LOAN FUND ACCOUNT, ACTS 3335, 3532, 3838 AND 4169

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Fines and forfeitures.....			
Interest on investments			P139,926.59
Prior year credits.....			3.43
Allotment from the National Loan and Investment Fund, Commonwealth Act No. 7.....	P6,030.00	P6,030.00	
Total income	6,030.00	6,030.00	139,930.02
Expenditures:			
Salaries and wages.....	5,850.00	5,850.00	5,815.25
Postal, telegraph, telephone and cable service....	150.00	150.00	154.56
Consumption of supplies and materials.....	30.00	30.00	25.34
Total expenditures	6,030.00	6,030.00	5,995.15
Excess of income over expenditures.....			133,934.87
Add—Surplus, January 1.....		4,467,880.69	4,333,945.82
Deduct—Surplus transferred to the National Loan and Investment Fund, Commonwealth Act No. 7....		4,467,880.69	
Surplus, December 31			P4,467,880.69

MUNICIPAL LOAN FUND, ACT No. 3932

Income:			
Interest on loans.....			P12,740.12
Total income			12,740.12
Expenditures			
Excess of income over expenditures.....			12,740.12
Add—Surplus, January 1.....		P1,899,993.24	1,999,993.24
Total		1,899,993.24	2,012,733.36
Deduct—Income transferred to General Fund			
Surplus transferred to the National Loan and Investment Fund, Commonwealth Act No. 7....		1,899,993.24	
Adjustment of the surplus transferred from the unexpended balance of the proceeds from sale of bonds issued under Act No. 2940.....			100,000.00
Total deductions		P1,899,993.24	112,740.12
Surplus, December 31			P1,899,993.24

E.—DEPARTMENT OF FINANCE

REIMBURSABLE FUNDS

NATIONAL LOAN AND INVESTMENT FUND, COMMONWEALTH ACT No. 7

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Interest on Government bonds.....	₱560,770.00	₱581,515.00	.....
Interest on real estate loans.....	900,000.00	883,900.00	.....
Interest on bank deposits.....	154,902.00	155,532.00	.....
Interest on loans to teachers.....	35,000.00	30,000.00	.....
Interest on loans to pensioners.....	7,000.00	5,000.00	.....
Interest on railway bonds.....	2,679.00	1,439.00	.....
Interest on provincial and municipal government loans	294,700.00	293,856.00	.....
Interest on sales of foreclosed mortgaged prop- erties	65,000.00	104,000.00	.....
Interest on contributions refunded by reinstated pensioners	1,000.00	1,000.00	.....
Interest on agricultural loans.....	59,850.00	59,850.00	.....
Interest on loans to corporations of private sur- veyors	2,000.00	2,000.00	.....
Discount on assigned gratuities.....	50,000.00	53,000.00	.....
Dividends on bank stock.....	30.00	30.00	.....
Income from rentals	50,000.00	46,000.00	.....
Insurance premiums	120,000.00	120,000.00	.....
Land title assurance fees.....	25,000.00	25,000.00	.....
Sales of San Lazaro real estate.....	9,000.00	12,000.00	.....
Miscellaneous receipts	53,450.00	53,460.00	.....
Prior year credits	200.00	200.00	.....
Interest on advances for taxes.....	4,000.00	4,150.00	.....
Interest on advances for insurance.....	2,000.00	2,160.00	.....
Interest on advances for repairs.....	100.00	100.00	.....
Contributions refunded by reinstated pensioners	10,000.00	10,000.00	.....
Personal contributions:			
Insular	251,500.00	226,730.00	.....
Provincial	80,500.00	80,340.00	.....
Municipal	450,000.00	450,000.00	.....
Administrative fines	2,510.00	2,240.00	.....
Summary court fines and forfeitures by enlisted men	3,000.00	2,400.00	.....
Deductions from pensions of retired employees:			
Insular	204.00	200.00	.....
Provincial	60.00	70.00	.....
Government contributions—			
Three per centum of the total sums ap- propriated for pay or compensation of employees entitled to pension under the provisions of Act No. 3050:			
Insular	102,000.00	102,672.87	.....
Provincial	50,000.00	50,000.00	.....
Municipal	440,000.00	440,000.00	.....
Salary savings for positions of employees entitled to pension under the provisions of Act No. 3050:			
Provincial	8,000.00	8,000.00	.....
Municipal	95,000.00	94,997.00	.....
Contribution to Retirement and Pension Fund, in accordance with section 3, Act No. 3205, as amended	100,000.00	100,000.00	.....
Additional contribution to Army Pension and Retirement Fund to cover any de- ficit in said fund.....	200,000.00	200,000.00	.....
Total income	4,189,455.00	4,201,841.87	.....

E.—DEPARTMENT OF FINANCE

577

REIMBURSABLE FUNDS

NATIONAL LOAN AND INVESTMENT FUND, COMMONWEALTH ACT No. 7

Details	1937 estimated	1936 estimated	1935 actual
Expenditures:			
Salaries and wages.....	121,632.00	84,615.00	
Traveling expenses of personnel.....	6,150.00	3,910.00	
Freight, express and delivery service.....	150.00	150.00	
Postal, telegraph, telephone and cable service..	2,650.00	2,650.00	
Illumination and power service.....	700.00	700.00	
Rental of buildings and grounds.....	1,800.00	100.00	
Consumption of supplies and materials.....	4,500.00	3,527.00	
Printing and binding reports, documents and publications	1,400.00	1,100.00	
Maintenance and repair of equipment.....	350.00	220.00	
Premium on bonds.....	20,000.00	12,000.00	
Reserve for administrative burden.....		600.00	
Expenses on foreclosed mortgages.....	50,000.00	20,000.00	
Other services	5,050.00	5,050.00	
Purchase of furniture and equipment.....	8,000.00	8,010.00	
Corporate counsel	12,000.00	9,000.00	
Repair and remodeling of building and site in- cluding electrical and plumbing installations	2,000.00	5,000.00	
Construction of vault		2,000.00	
For the administration of the Rice and Corn Fund	30,950.00		
Total expenditures	267,332.00	158,632.00	
Excess of income over expenditures.....	3,922,123.00	4,043,209.87	
Add—Surplus transferred from various investable funds, Commonwealth Act No. 7.....		34,737,731.72	
Surplus, January 1.....	36,764,140.61		
Total	40,686,263.61	38,780,941.59	
Deduct—Funds transferred to cover the expenses of various investable funds, Commonwealth Act No. 7.....	2,210,475.00	1,967,700.98	
Funds reverted to General Fund.....	50,700.00	49,100.00	
Total deductions	2,261,175.00	2,016,800.98	
Surplus, December 31.....	₱38,425,088.61	₱36,764,140.61	

E.—DEPARTMENT OF FINANCE

REIMBURSABLE FUNDS

TOBACCO INSPECTION FUND, ACT No. 2613, AS AMENDED BY ACTS 3179 AND 3424

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Tobacco inspection fees	₱128,000.00	₱128,000.00	₱186,297.67
Sales of fixed property.....			84.95
Prior year credits	1,000.00	1,000.00	7,502.60
Total income	129,000.00	129,000.00	193,885.22
Expenditures:			
Salaries and wages	83,609.00	83,609.00	79,169.15
Traveling expenses of personnel.....	15,100.00	15,100.00	15,360.81
Freight, express and delivery service.....	1,200.00	1,200.00	634.79
Postal, telegraph, telephone and cable service....	1,490.00	1,490.00	808.84
Illumination and power service.....	360.00	360.00	353.11
Rental of buildings and grounds.....	1,650.00	1,650.00	1,599.84
Consumption of supplies and materials.....	4,544.00	5,484.00	5,046.85
Cash contributions and gratuities.....	10.00	10.00	40.00
Reconditioning of cigars	5,000.00	5,000.00	
United States internal revenue stamps destroyed	2,000.00	2,000.00	
Advertising in United States tobacco trade journals	5,000.00	5,000.00	5,000.00
Advertising in local publications.....	500.00	500.00	549.00
Tobacco pamphlets in United States.....	1,000.00	1,000.00	
Maintenance and repair of equipment.....	160.00	160.00	130.60
Construction and repairs	2,000.00	2,500.00	8,575.13
Other services	800.00	800.00	28,162.65
Prosecution of cases in China.....	2,400.00	2,400.00	
Purchase of furniture and equipment.....	750.00	750.00	974.11
Total expenditures	127,573.00	129,013.00	146,404.88
Excess of income over expenditures	1,427.00	(13.00)	47,480.34
Add—Surplus, January 1	365,784.25	365,797.25	318,401.86
Total	367,211.25	365,784.25	365,882.20
Deduct—Income transferred to General Fund			84.95
Surplus, December 31	₱367,211.25	₱365,784.25	₱365,797.25

E.—DEPARTMENT OF FINANCE

579

REIMBURSABLE FUNDS

MANILA HARBOR BOARD, ACTS 3002 AND 3851

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Rental of equipment.....	P18,000.00	P18,000.00	P18,000.00
Percentage on gross receipts.....	55,000.00	42,000.00	67,912.85
Fifty per cent of water sales.....	10,000.00	10,000.00	12,418.51
Two per cent on sales of spare parts.....	25.00	20.00	54.18
Interest on bank deposits, Philippine National Bank	6,000.00	5,500.00	4,649.39
Five per cent on Manila Electric Company's paid bill			1,421.85
Sales of fixed assets.....			29.60
Total income	89,025.00	75,520.00	104,486.38
Expenditures:			
Salaries and wages.....	9,272.00	30,752.00	26,419.19
Traveling expenses of personnel.....	200.00	200.00	
Postal, telegraph, telephone and cable service....	1,250.00	1,250.00	1,114.76
Illumination and power service.....	850.00	950.00	674.04
Consumption of supplies and materials.....	700.00	700.00	84.04
Depreciation and losses of equipment.....		17,490.00	17,316.32
•Printing and binding reports, documents and publications	2,750.00	3,500.00	2,333.32
Maintenance and repair of equipment.....	8,000.00	8,000.00	4,744.05
Other services	579.00	578.50	1,287.76
Purchase of furniture and equipment.....	8,100.00	8,100.00	3,217.44
Total expenditures	31,701.00	71,520.50	57,190.92
Excess of income over expenditures.....	57,324.00	3,999.50	47,295.46
Add—Surplus, January 1.....	327,925.46	323,925.96	276,629.50
Surplus, December 31.....	P385,249.46	P327,925.46	P323,925.96

G.—DEPARTMENT OF AGRICULTURE AND COMMERCE

REIMBURSABLE FUNDS

RICE AND CORN FUND, ACT No. 2818, AS AMENDED

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Interest on agricultural loans.....			₱36,217.67
Miscellaneous receipts			1.00
Allotments from the National Loan and Investment Fund, Commonwealth Act No. 7.....	₱30,965.00	₱34,504.00	
Total income	30,965.00	34,504.00	36,218.67
Expenditures:			
Salaries and wages	24,432.00	27,986.00	23,417.71
Traveling expenses of personnel.....	5,000.00	5,000.00	4,367.87
Freight, express and delivery service.....	26.00	26.00	17.90
Postal, telegraph, telephone and cable service....	260.00	260.00	187.38
Rental of buildings and grounds.....	264.00	264.00	152.86
Consumption of supplies and materials.....	200.00	200.00	142.57
Maintenance and repair of equipment.....	100.00	100.00	
Other services	50.00	50.00	34.24
Purchase of furniture and equipment.....	618.00	618.00	922.89
Total expenditures	₱30,950.00	34,504.00	29,243.42
Excess of income over expenditures.....			6,975.25
Add—Surplus, January 1.....		918,889.43	911,915.18
Total		918,889.43	918,890.43
Deduct—Income transferred to General Fund.....			1.00
Surplus transferred to the National Loan and Investment Fund, Commonwealth Act No. 7.....		₱918,889.43	
Surplus, December 31.....			₱918,889.43

MUTUAL INSURANCE OF WORK ANIMALS, ACTS 2573, 2682 AND 2903

Surplus, January 1.....	₱2,527.84	₱2,527.84	₱2,527.84
Surplus, December 31.....	₱2,527.84	₱2,527.84	₱2,527.84

OPERATION OF CHARTERED VESSELS

Surplus, January 1.....	₱3,689.03	₱3,689.03	₱3,689.03
Surplus, December 31.....	₱3,689.03	₱3,689.03	₱3,689.03

REIMBURSABLE FUNDS

STOCK FARM, SLAUGHTERHOUSE AND BREEDING STATION FUND, ACTS 2758 AND 3632

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Income from rentals.....		P326.74	P1.00
Service income	P2,000.00	1,700.00	2,350.17
Sales of fixed property.....	18,000.00	18,000.00	25,782.08
Production account	10,000.00	10,000.00	9,520.34
Miscellaneous receipts	16,000.00	16,000.00	16,248.46
Prior year credits.....		800.00	2,274.86
Total income	46,000.00	46,826.74	56,176.91
Expenditures:			
Salaries and wages	13,812.00	13,812.00	10,030.82
Traveling expenses of personnel.....	1,000.00	1,000.00	464.11
Freight, express and delivery service.....	2,000.00	2,000.00	1,159.80
Postal, telegraph, telephone and cable service....	90.00	90.00	59.32
Illumination and power service.....	500.00	500.00	
Consumption of supplies and materials.....	6,000.00	6,000.00	7,067.49
Maintenance and repair of equipment.....	1,500.00	1,500.00	369.71
Other services	1,000.00	1,000.00	749.46
Alterations, repairs, maintenance and upkeep of buildings, sheds, corrals, etc.	4,000.00	4,000.00	
Purchase of breeding animals.....	3,000.00	33,978.00	1,046.52
Purchase of furniture and equipment.....	3,000.00	6,500.00	562.10
Total expenditures	35,902.00	70,380.00	21,509.33
Excess of income over expenditures.....	10,098.00	(23,553.26)	34,667.58
Add—Surplus, January 1.....	168,528.42	192,081.68	157,414.10
Surplus, December 31.....	P178,626.42	P168,528.42	P192,081.68

G.—DEPARTMENT OF AGRICULTURE AND COMMERCE

REIMBURSABLE FUNDS

ESTABLISHMENT, MAINTENANCE, EQUIPMENT AND OPERATION OF SEED FARMS,
ACT No. 3443, AS AMENDED

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Sales of agricultural products.....	P7,500.00	P8,000.00	P8,266.90
Service income			4.20
Production account	41,000.00	43,000.00	47,711.13
Total income	48,500.00	51,000.00	55,982.23
Expenditures:			
Salaries and wages.....	48,000.00	47,000.00	6,091.18
Traveling expenses of personnel.....	2,000.00	1,800.00	
Freight, express and delivery service.....	1,800.00	1,800.00	
Postal, telegraph, telephone and cable service....	650.00	650.00	
Illumination and power service.....	220.00	220.00	
Consumption of supplies and materials, including contributions and gratuities.....	8,000.00	7,100.00	11.27
Deterioration and extraordinary losses.....			2.52
Maintenance and repair of equipment.....	120.00	120.00	
Other services, including survey of lands, irrigation charges, labor under "paquiao" system, etc.	15,000.00	12,000.00	
Construction, completion, maintenance and repair, etc. of buildings, fences, water system, including adjacent grounds and purchase of land and improvements.....	10,000.00	42,812.00	5,350.21
Purchase of furniture and equipment.....	300.00	300.00	
Total expenditures	86,090.00	113,802.00	11,455.18
Excess of income over expenditures.....	(37,590.00)	(62,802.00)	44,527.05
Add—Surplus, January 1.....	63,958.41	126,760.41	82,233.36
Surplus, December 31.....	P26,368.41	P63,958.41	P126,760.41

REIMBURSABLE FUNDS

PHILIPPINE FIBER INSPECTION SERVICE, SECTION 1771-A, ACT No. 2711

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Grading permits	₱15,000.00	₱15,000.00	₱20,300.00
Inspection fees	163,950.00	163,950.00	200,834.98
Miscellaneous receipts	1,050.00	2,316.53	2,166.75
Prior year credits.....		8.00	825.69
Total income	180,000.00	181,274.53	224,127.42
Expenditures:			
Salaries and wages.....	116,645.00	116,645.00	101,253.02
Accrued leave	43,723.39		
Traveling expenses of personnel.....	9,000.00	9,000.00	8,661.88
Freight, express and delivery service.....	200.00	200.00	99.62
Postal, telegraph, telephone and cable service....	2,000.00	2,000.00	1,478.37
Illumination and power service.....	200.00	200.00	65.26
Rental of buildings and grounds.....	4,500.00	4,500.00	4,284.00
Consumption of supplies and materials.....	2,500.00	2,500.00	1,271.53
Printing and binding reports, documents and publications	500.00	500.00	
Maintenance and repair of equipment.....	500.00	500.00	70.34
Other services	800.00	800.00	197.83
Purchase of furniture and equipment.....	1,000.00	1,000.00	216.07
Total expenditures	181,568.39	137,845.00	117,597.92
Excess of income over expenditures.....	(1,568.39)	43,429.53	106,529.50
Add—Surplus, January 1.....	196,756.41	189,326.88	154,797.38
Total	195,188.02	232,756.41	261,326.88
Deduct—Income transferred to General Fund.....	36,000.00	36,000.00	72,000.00
Surplus, December 31.....	₱159,188.02	₱196,756.41	₱189,326.88

BOHOL FILIPINO COLONY, ACT No. 2254

Income:			
Sales of fixed assets.....			₱99.91
Miscellaneous income			93.73
Total income			193.64
Expenditures:			
Extraordinary losses			9.47
Total expenditures			9.47
Excess of income over expenditures.....			184.17
Add—Surplus, January 1.....	₱19,497.16	₱19,497.16	19,506.63
Total	19,497.16	19,497.16	19,690.80
Deduct—Income transferred to General Fund.....			193.64
Surplus, December 31.....	₱19,497.16	₱19,497.16	₱19,497.16

G.—DEPARTMENT OF AGRICULTURE AND COMMERCE

REIMBURSABLE FUNDS

CAGAYAN FILIPINO COLONY, ACT No. 2254

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Sales of fixed assets.....			P75.00
Prior year credits.....			(36.79)
Total income			38.21
Expenditures:			
Deterioration and extraordinary losses.....			5,580.98
Total expenditures			5,580.98
Excess of income over expenditures			(5,542.77)
Add—Surplus, January 1	P48,221.52	P48,221.52	53,802.50
Total	48,221.52	48,221.52	48,259.73
Deduct—Income transferred to General Fund			38.21
Surplus, December 31	P48,221.52	P48,221.52	P48,221.52

REIMBURSABLE FUNDS

FRIAR LANDS ESTATES, ACT No. 2550

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Fines and forfeitures	P5.00	P5.00	P18.10
Income from rentals	100.00	100.00	122.00
Interest on deferred payments.....	55,000.00	60,000.00	62,402.74
Service income	17,000.00	18,000.00	32,296.26
Sales of friar lands real estates.....	100,000.00	100,000.00	111,908.53
Miscellaneous receipts	1,500.00	14,190.00	6,062.21
Prior year credits	585.00	700.00	55,573.99
Sales of equipment.....			.50
Total income	174,190.00	192,995.00	268,384.33
Expenditures:			
Salaries and wages	42,120.00	42,120.00	38,589.89
Traveling expenses of personnel.....	4,000.00	4,000.00	3,591.84
Freight, express and delivery service.....	50.00	120.00	22.71
Postal, telegraph, telephone and cable service....	500.00	900.00	373.21
Illumination and power service.....	500.00	875.00	366.81
Rental of buildings and grounds.....	420.00	1,120.00	495.00
Consumption of supplies and materials.....	1,100.00	2,000.00	1,078.92
Printing and binding reports, documents and publications	100.00	180.00	
Maintenance and repair of equipment.....	100.00	200.00	
Other services	300.00	480.00	175.57
Resurvey and reclassification of the friar lands..	4,000.00	10,000.00	3,994.72
Construction, maintenance, alteration and repair of irrigation systems.....	30,000.00	30,000.00	26,999.62
Construction and maintenance of roads and bridges	20,000.00	20,000.00	18,997.55
Construction and maintenance of buildings.....	1,000.00	1,000.00	900.00
Total expenditures	104,190.00	112,995.00	95,585.84
Excess of income over expenditures.....	70,000.00	80,000.00	172,798.49
Deduct—Income transferred to General Fund.....	P70,000.00	P80,000.00	P172,798.49
Surplus, December 31			

G.—DEPARTMENT OF AGRICULTURE AND COMMERCE

REIMBURSABLE FUNDS

FRIAR LANDS LOAN FUND, ACT No. 1736

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Interest on investments and securities.....	₱12,500.00	₱12,500.00	₱11,163.89
Total income	12,500.00	12,500.00	11,163.89
Expenditures			
Excess of income over expenditures	12,500.00	12,500.00	11,163.89
Add—Surplus, January 1	282,609.17	270,109.17	458,945.28
Total	295,109.17	282,609.17	470,109.17
Deduct—Excess funds transferred to General Fund, Act No. 4187			200,000.00
Surplus, December 31	₱295,109.17	₱282,609.17	₱270,109.17

SAN LAZARO ESTATE, ACT No. 2478

Income:			
Fines and forfeitures			₱12.49
Income from rentals			2,783.50
Interest on investment and securities.....			99,187.84
Interest on deferred payments			1,475.62
Service receipts			9.00
Miscellaneous receipts			15,178.86
Prior year credits			911.81
Total income			119,559.12
Expenditures:			
Salaries and wages			3,456.72
Traveling expenses of personnel			124.84
Postal, telegraph, telephone and cable service...			20.55
Illumination and power service			49.24
Consumption of supplies and materials			454.19
Deterioration and extraordinary losses.....			9,381.59
Printing and binding reports, documents and publications			200.00
Maintenance and repair of equipment			
Other services			213.11
Total expenditures			13,900.24
Excess of income over expenditures			105,658.88
Deduct—Income transferred to General Fund			105,658.88
Surplus, December 31			

REIMBURSABLE FUNDS

SAN LAZARO LOAN FUND, ACT No. 2478

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Sales of lands	P9,000.00	P12,000.00	P12,192.62
Total income	9,000.00	12,000.00	12,192.62
Expenditures			
Excess of income over expenditures	9,000.00	12,000.00	12,192.62
Add—Surplus, January 1.....	1,962,738.07	1,950,738.07	1,938,545.45
Surplus, December 31	P1,971,738.07	P1,962,738.07	P1,950,738.07

CADASTRAL SURVEY FUND, ACT No. 3077

Income:			
Fines and forfeitures.....			P176.97
Interest on deferred payments.....	P25,000.00	P25,000.00	24,426.06
Service income	30,000.00	30,000.00	24,356.03
Sales of fixed property			4.15
Inventory adjustment .....			.38
Miscellaneous receipts	100.00	100.00	193.91
Prior year credits	500.00	500.00	15,702.02
Repayment of cadastral survey costs.....	400,000.00	300,000.00	283,292.31
Total income	455,600.00	355,600.00	348,151.83
Expenditures:			
Salaries and wages.....	417,160.00	108,904.00	106,685.39
Traveling expenses of personnel.....	30,000.00	12,000.00	11,928.73
Freight, express and delivery service.....	3,600.00	4,000.00	3,068.16
Postal, telegraph, telephone and cable service...	4,000.00	4,000.00	3,332.00
Illumination and power service.....	3,600.00	1,500.00	1,045.75
Rental of buildings and grounds.....	3,600.00	3,000.00	2,436.27
Consumption of supplies and materials.....	20,000.00	15,000.00	11,247.43
Other services	3,000.00	3,000.00	2,022.77
Rent of Office Building, Port Area.....	7,200.00	7,200.00	7,350.00
Purchase of furniture and equipment.....	8,000.00	25,000.00	3,774.36
Total expenditures	500,160.00	183,604.00	152,890.86
Excess of income over expenditures	(44,560.00)	171,996.00	195,260.97
Add—Surplus, January 1.....	4,478,237.62	4,306,241.62	929,924.83
Contribution from General Fund (Repayment of cadastral survey costs)			3,181,055.82
Surplus, December 31	P4,433,677.62	P4,478,237.62	P4,306,241.62

G.—DEPARTMENT OF AGRICULTURE AND COMMERCE

REIMBURSABLE FUNDS

PRIVATE SURVEYORS' LOAN FUND, ACTS 3327 AND 3452

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Interest on loans to corporations of private surveyors			₱2,238.50
Total income			2,238.50
Expenditures			
Excess of income over expenditures			2,238.50
Add—Surplus, January 1.....		620,454.00	618,215.50
Deduct—Surplus transferred to the National Loan and Investment Fund, Commonwealth Act No. 7....		(620,454.00)	
Surplus, December 31			₱620,454.00

PUBLIC LANDS SUBDIVISION FUND, ACTS 3673 AND 4031

Income:			
Service income			₱172.50
Prior year credits	₱500.00	₱400.00	4,103.37
Total income	500.00	400.00	4,275.87
Expenditures:			
Salaries and wages	12,000.00	12,000.00	10,893.88
Traveling expenses of personnel.....	3,000.00	3,000.00	2,260.98
Freight, express and delivery service.....	400.00	400.00	311.28
Postal, telegraph, telephone and cable service....	50.00	50.00	23.50
Illumination and power service.....	10.00	10.00	.90
Rental of buildings and grounds.....	500.00	500.00	210.35
Consumption of supplies and materials.....	3,340.00	3,340.00	392.72
Other services	200.00	200.00	123.39
Total expenditures	19,500.00	19,500.00	14,217.00
Excess of income over expenditures	(19,000.00)	(19,100.00)	(9,941.13)
Add—Surplus, January 1.....	320,925.21	340,025.21	349,966.34
Surplus, December 31	₱301,925.21	₱320,925.21	₱340,025.21

REIMBURSABLE FUNDS

FIBER RESEARCH FUND, ACT No. 3263

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Share of all fees collected by the Fiber Inspection Service, Section 1796-B, Administrative Code			₱72,000.00
Total income			72,000.00
Expenditures:			
Salaries and wages.....	₱30,793.00	₱30,700.00	27,593.57
Traveling expenses of personnel.....	3,000.00	2,500.00	1,727.94
Freight, express, and delivery service.....	2,500.00	2,400.00	792.49
Postal, telegraph, telephone, and cable service..	500.00	500.00	236.78
Illumination and power service.....	500.00	480.00	.....
Rental of buildings and grounds.....	60.00	60.00	50.00
Consumption of supplies and materials.....	4,000.00	3,900.00	3,059.59
Maintenance and repair of equipment.....	300.00	250.00	1.50
Other services	300.00	300.00	184.33
Purchase of furniture and equipment.....	2,010.00	2,000.00	2,068.09
Total expenditures	43,963.00	43,090.00	35,714.29
Excess of income over expenditures			36,285.71
Add—Surplus, January 1	2,470.16	40,619.84	4,334.13
Surplus, December 31	(₱41,492.84)	₱2,470.16	₱40,619.84

G.—DEPARTMENT OF AGRICULTURE AND COMMERCE

REIMBURSABLE FUNDS

MANILA TRADING CENTER AND EXCHANGE FUND, ACT No. 4069

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Profit from sales of retail stock.....	P2,500.00	P2,500.00	P1,854.37
Commission on consignment sales.....	2,000.00	2,000.00	2,681.78
Commission and profit from fairs and expositions	2,000.00	2,000.00	2,223.67
Interest on bank deposits.....	500.00	500.00	1,007.38
Storage fees	50.00	50.00	171.79
Inspection fees on rice.....	50.00	50.00	526.53
Miscellaneous receipts	500.00	500.00	606.11
Surplus adjustment.....	82.00	82.00	711.25
Surplus—Philippine Exposition Fund.....			79.94
Total income	7,682.00	7,682.00	9,862.82
Expenditures:			
Salaries and wages.....	15,064.00	15,064.00	9,605.48
Postal, telegraph, telephone and cable service....	300.00	300.00	301.32
Illumination and power service.....	350.00	350.00	233.72
Rental of buildings and grounds.....	1,200.00	1,200.00	1,050.00
Consumption of supplies and materials.....	1,000.00	1,000.00	1,109.74
Printing and bindings reports, documents and publications	300.00	300.00	157.86
Maintenance and repair of equipment.....	80.00	80.00	36.00
Other services	500.00	500.00	916.03
Advertising	480.00	480.00	354.00
Purchase of furniture and equipment.....	1,000.00	1,000.00	952.60
Total expenditures	20,274.00	20,274.00	14,716.75
Excess of income over expenditures.....	(12,592.00)	(12,592.00)	(4,853.93)
Add—Surplus, January 1.....	80,489.95	93,081.95	97,935.88
Surplus, December 31.....	P67,897.95	P80,489.95	P93,081.95

REIMBURSABLE FUNDS

BAGUIO DWELLINGS AND EQUIPMENT FOR RENT, ACT No. 3340

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Rental of cottages	₱26,920.00	₱26,920.00	₱30,030.76
Rental of Department Secretaries' cottages.....	300.00	300.00	14.00
Rental of dormitories	17,470.00	17,470.00	15,233.21
Rental of equipment.....	300.00	300.00	1,572.79
Rental of Hotel Pines.....	9,600.00	9,600.00	8,800.00
Rental of Service Hall.....	1,200.00	1,200.00	1,046.67
Sales of equipment.....			169.26
Surcharges on equipment sold.....			15.97
Miscellaneous receipts		30.00	387.81
Prior year credits		470.00	11,181.96
Total income	55,790.00	56,290.00	68,452.43
Expenditures:			
Salaries and wages.....	4,000.00	4,000.00	4,000.00
Traveling expenses of personnel.....	60.00	60.00	
Freight, express and delivery service.....	50.00	50.00	50.00
Postal, telegraph, telephone and cable service....	200.00	200.00	200.00
Illumination and power service.....	100.00	100.00	
Construction of servant's bath and toilet.....		20.00	978.18
Consumption of supplies and materials.....	1,500.00	1,500.00	1,000.00
Maintenance and improvement of Baguio cottages and apartments, roadways, walks and adjacent grounds		8,950.00	1,052.07
Construction of cottages for the postmaster and employees of the Post Office, Baguio.....		7,300.00	
Maintenance and repair of equipment.....	3,500.00	3,500.00	3,500.00
Other services	650.00	650.00	490.81
Maintenance and repair of Baguio cottages and suites	28,000.00	28,000.00	28,000.00
Extraordinary losses			9.19
Purchase of furniture and equipment.....	5,000.00	5,000.00	6,500.00
Total expenditures	43,060.00	59,330.00	45,780.25
Excess of income over expenditures.....	12,730.00	(3,040.00)	22,672.18
Add—Surplus, January 1.....	40,957.76	43,997.76	21,325.58
Surplus, December 31.....	₱53,687.76	₱40,957.76	₱43,997.76

REIMBURSABLE FUNDS

LOS BAÑOS QUARRY, ACT No. 3459

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Sales of crushed rock.....	P38,000.00	P38,710.00	P42,509.51
Electric fluid	5,000.00	5,000.00	6,363.60
Sales of equipment.....	.....	80.00	.....
Miscellaneous receipts .....	.....	80.00	.....
Prior years' credit .....	.....	.....	27,210.20
Total income	43,000.00	43,870.00	76,083.31
Expenditures:			
Salaries and wages	25,687.00	25,687.00	29,986.15
Traveling expenses of personnel	220.00	220.00	194.67
Freight, express and delivery service.....	225.00	225.00	205.34
Postal, telegraph, telephone and cable service....	20.00	20.00	15.97
Consumption of supplies and materials.....	8,000.00	8,000.00	8,602.29
Maintenance and repair of equipment.....	800.00	800.00	961.09
Other services	3,500.00	3,500.00	4,253.12
Extraordinary losses.....	.....	.....	.40
Improvement of hydro-electric system.....	.....	16,840.00	1,656.02
Purchase of furniture and equipment.....	500.00	500.00	79.91
Total expenditures	38,952.00	55,792.00	45,954.96
Excess of income over expenditures.....	4,048.00	(11,922.00)	30,128.35
Add—Surplus, January 1.....	183,046.34	194,968.34	164,839.99
Surplus, December 31.....	P187,094.34	P183,046.34	P194,968.34

H.—DEPARTMENT OF PUBLIC WORKS AND COMMUNICATIONS 593

REIMBURSABLE FUNDS

REGISTRATION AND REGULATION OF MOTOR VEHICLES, ACT No. 3992

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Registration fees	P2,353,000.00	P2,350,000.00	P2,325,851.23
Registration fees (prior years).....	52,000.00	52,000.00	51,498.44
Drivers' licenses	125,930.00	125,000.00	123,695.00
Drivers' licenses (prior years).....	2,000.00	2,000.00	2,898.00
Temporary permits	13,000.00	13,000.00	13,140.00
Temporary permits (prior years).....	1,000.00	1,000.00	2,418.00
Delinquent drivers' license fees.....	10,000.00	10,000.00	11,829.00
Penalty for renewal of dilinquent registration..	20,000.00	20,000.00	20,892.97
Penalty for renewal of delinquent drivers' li- censes	50.00	50.00	38.00
Court fines for violation of motor vehicle law....	4,000.00	4,000.00	3,968.70
Stock inventory adjustment.....	20.00	20.00	15.76
Miscellaneous receipts	12,000.00	12,000.00	14,098.94
Prior years credits	5,000.00	8,930.00	214,006.26
Gain on badges sold.....	2,000.00	2,000.00	2,573.66
Total income	2,600,000.00	2,600,000.00	2,786,923.96
Expenditures:			
Salaries and wages	61,063.00	63,223.00	63,198.74
Traveling expenses of personnel.....	13,950.00	24,310.00	15,177.99
Freight, express and delivery service.....	2,000.00	2,000.00	1,996.10
Postal, telegraph, telephone and cable service....	2,970.00	5,000.00	2,997.90
Illumination and power service.....	3,000.00	3,000.00	2,282.35
Rental of buildings and grounds.....	5,050.00	250.00	250.00
Consumption of supplies and materials.....	40,880.00	65,280.00	49,730.82
Cash contributions to local governments (road allotments)	2,500,000.00	2,500,000.00	2,600,000.00
Printing and binding reports, documents and publications	400.00	400.00	400.00
Maintenance and repair of equipment.....	7,930.00	10,121.00	7,755.27
Other services	2,970.00	3,151.00	2,799.62
Purchase of furniture and equipment.....	2,278.00	2,278.00	2,278.00
Total expenditures	2,642,491.00	2,679,013.00	2,748,866.79
Excess of income over expenditures.....	(42,491.00)	(79,013.00)	38,057.17
Add—Surplus, January 1.....	95,457.16	174,470.16	136,412.99
Surplus, December 31	P52,966.16	P95,457.16	P174,470.16

594 H.—DEPARTMENT OF PUBLIC WORKS AND COMMUNICATIONS

REIMBURSABLE FUNDS

IRRIGATION INSURANCE FUND, ACTS 2152 AND 3523

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Irrigation charges	P22,000.00	P22,000.00	P24,846.57
Total income	<u>22,000.00</u>	<u>22,000.00</u>	<u>24,846.57</u>
Expenditures:			
Reconstruction and repair of irrigation system...	30,000.00	30,000.00	11,274.03
Total expenditures	<u>30,000.00</u>	<u>30,000.00</u>	<u>11,274.03</u>
Excess of income over expenditures	(8,000.00)	(8,000.00)	13,582.54
Add—Surplus, January 1	63,737.83	71,737.83	58,165.29
Surplus, December 31	<u><u>P55,737.83</u></u>	<u><u>P63,737.83</u></u>	<u><u>P71,737.83</u></u>

MAINTENANCE AND OPERATION OF IRRIGATION SYSTEMS, ACTS 2152, 3523 AND 4185

Income:			
Irrigation charges	P200,000.00	P200,000.00	P217,337.01
Total income	<u>200,000.00</u>	<u>200,000.00</u>	<u>217,337.01</u>
Expenditures:			
Maintenance and operation of irrigation system..	180,000.00	180,000.00	224,672.33
Total expenditures	<u>180,000.00</u>	<u>180,000.00</u>	<u>224,672.33</u>
Excess of income over expenditures	20,000.00	20,000.00	(7,335.32)
Add—Surplus, January 1	(194,957.28)	(214,957.28)	(207,621.96)
Surplus, December 31	<u><u>(P174,957.28)</u></u>	<u><u>(P194,957.28)</u></u>	<u><u>(P214,957.28)</u></u>

H.—DEPARTMENT OF PUBLIC WORKS AND COMMUNICATIONS 595

REIMBURSABLE FUNDS

HIGHWAYS SPECIAL FUND, ACT No. 3248

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Excise tax—			
Lubricating oil	P300,000.00	P300,000.00	P326,990.33
Gasoline	4,700,000.00	4,700,000.00	4,823,478.53
Total income	5,000,000.00	5,000,000.00	5,150,468.86
Expenditures:			
Repair of roads of Camp Henry R. Allen, Ba- guio			487.65
Construction of the San Miguel Estero Bridge on Arlegui Street Extension, Manila.....			746.72
Construction of bridge over Engineer Island Channel and Street Port Area, Manila.....			3,310.42
Cash contributions to local governments (roads and bridges)	5,000,000.00	5,000,000.00	4,876,995.00
Total expenditures	5,000,000.00	5,000,000.00	4,881,539.79
Excess of income over expenditures.....			268,929.07
Add—Surplus, January 1.....	1,621,526.96	1,621,526.96	1,352,597.89
Surplus, December 31	P1,621,526.96	P1,621,526.96	P1,621,526.96

PERMANENT BRIDGE REVOLVING FUND, ACT No. 3500

Income:			
Collection of tolls.....	P445,000.00	P445,000.00	P447,682.68
Prior year credits	5,000.00	5,000.00	8,827.39
Total income	450,000.00	450,000.00	456,510.07
Expenditures:			
Construction of permanent bridges.....	500,000.00	500,000.00	452,697.41
Salaries and sundry expenses in connection with the collection of tolls on completed bridges....	60,000.00	60,000.00	66,806.00
Total expenditures	560,000.00	560,000.00	519,503.41
Excess of income over expenditures.....	(110,000.00)	(110,000.00)	(62,993.34)
Add—Surplus, January 1	1,246,078.81	1,356,078.81	1,419,072.15
Surplus, December 31.....	P1,136,078.81	P1,246,078.81	P1,356,078.81

REIMBURSABLE FUNDS

PERMANENT BRIDGE REVOLVING FUND, ACT No. 3932

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Collection of tolls.....			₱30,232.19
Total income			30,232.19
Expenditures:			
Construction of permanent bridges.....	152,083.75	1,000,000.00	1,391,481.35
Salaries and wages including sundry expenses and purchase of equipment, Act No. 3932.....			3,649.23
Total expenditures	152,083.75	1,000,000.00	1,395,130.58
Excess of income over expenditures.....	(152,083.75)	(1,000,000.00)	(1,364,898.39)
Add—Surplus, January 1	152,083.75	1,152,083.75	2,422,565.10
Funds transferred from the unexpended balance of the proceeds from sale of Public Improve- ment bonds issued under Act 2940, in accord- ance with Act 3932.....			121,000.00
Total		152,083.75	1,178,666.71
Deduct—Net income reverted to General Fund, Act 3932			26,582.96
Surplus, December 31		₱152,083.75	₱1,152,083.75

PORT WORKS FUND, ACT No. 3592

Income:			
Wharfage charges	₱2,837,000.00	₱2,834,000.00	₱2,660,236.35
Total income	2,837,000.00	2,834,000.00	2,660,236.35
Expenditures:			
Construction and improvement of port works....		1,690,000.00	401,163.98
Maintenance of ports	1,200,000.00	1,200,000.00	1,222,480.33
Investigation and survey of portworks projects and foreshore leases		10,000.00	28,764.04
Total expenditures	1,200,000.00	2,900,000.00	1,652,408.35
Excess of income over expenditures.....	1,637,000.00	(66,000.00)	1,007,828.00
Add—Surplus, January 1	5,611,118.65	6,177,118.65	5,669,290.65
Total	7,248,118.65	6,111,118.65	6,677,118.65
Deduct—Funds transferred to General Fund.....	531,100.00	500,000.00	500,000.00
Surplus, December 31	₱6,717,018.65	₱5,611,118.65	₱6,177,118.65

H.—DEPARTMENT OF PUBLIC WORKS AND COMMUNICATIONS 597

REIMBURSABLE FUNDS

GOVERNMENT MARINE RAILWAY AND REPAIR SHOPS (SPECIAL FUND), ACT No. 4111

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Service income—			
Productive repair work	P480,000.00	P470,000.00	P427,894.00
Productive docking	25,000.00	24,000.00	18,652.60
Manufacture of artesian well parts.....	35,000.00	30,000.00	30,270.54
Production account	2,000.00	2,000.00	1,973.29
Miscellaneous receipts	4,000.00	3,200.00	4,029.16
Rental of buildings	264.00	264.00	242.00
Prior year credits	500.00	500.00	12,303.84
Total income	546,764.00	529,964.00	495,365.43
Expenditures:			
Salaries and wages	307,389.00	280,000.00	280,848.87
Traveling expenses of personnel.....	3,000.00	3,000.00	2,106.96
Freight, express and delivery service.....	1,000.00	800.00	609.68
Postal, telegraph, telephone and cable service...	800.00	750.00	659.69
Illumination and power service.....	26,400.00	26,000.00	25,320.13
Consumption of supplies and materials.....	124,000.00	120,000.00	120,370.41
Deterioration and extraordinary losses.....			582.57
Maintenance and repair of equipment.....	18,000.00	12,000.00	11,988.96
Other services	800.00	500.00	197.45
Workmen's compensation and medical supplies..	3,000.00	3,000.00	2,295.06
Improvements to slipways, grounds, dock and wharves, shop buildings and existing equipment	35,000.00	30,000.00	31,981.96
Purchase of furniture and equipment.....	12,000.00	10,000.00	7,615.73
Total expenditures	531,389.00	486,050.00	484,577.47
Excess of income over expenditures.....	15,375.00	43,914.00	10,787.96
Add—Surplus, January 1.....	322,754.50	278,840.50	268,052.54
Surplus, December 31.....	P338,129.50	P322,754.50	P278,840.50

REIMBURSABLE FUNDS

NATIONAL RADIO BROADCASTING FUND, ACT No. 3997

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Registration fees	P106,500.00	P108,000.00	P111,202.76
Fines and surcharges.....	1,500.00	4,000.00	5,050.11
Miscellaneous receipts .....			.22
Prior year credits.....			442.08
Total income	108,000.00	112,000.00	116,695.17
Expenditures:			
Salaries and wages.....	24,000.00	24,570.00	21,404.38
Traveling expenses of personnel.....	1,200.00	1,200.00	936.41
Freight, express and delivery service.....	50.00	50.00	29.81
Postal, telegraph, telephone and cable service....			1,084.85
Illumination and power service, and other services rendered by Bureau of Posts.....	2,000.00	1,500.00	195.00
Consumption of supplies and materials.....	1,000.00	1,000.00	874.60
Financial assistance to municipalities.....			1,444.81
Financial assistance to provinces.....	2,000.00	1,800.00	
Financial assistance to Insular Government offices and other institutions.....			170.00
Maintenance and repair of equipment.....			15.75
Other services	500.00	500.00	786.89
Broadcasting service	80,400.00	80,400.00	88,794.88
Incidental expenses	800.00	800.00	1,349.48
Total expenditures	111,950.00	111,820.00	117,086.86
Excess of income over expenditures	(3,950.00)	180.00	(391.69)
Add—Surplus, January 1	4,379.79	4,199.79	4,591.48
Balance, December 31	P429.79	P4,379.79	P4,199.79

H.—DEPARTMENT OF PUBLIC WORKS AND COMMUNICATIONS 599

REIMBURSABLE FUNDS

AIR MAIL SERVICE (ACT 3869)

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Air mail stamp sales—domestic.....	P30,000.00	P30,000.00	} 35,767.35
Air mail stamp sales—foreign.....	25,000.00	25,000.00	
Air mail stamp sales—clippers.....	221,000.00	170,000.00	63,154.50
Total income	276,000.00	225,000.00	98,921.85
Expenditures:			
Salaries and wages	3,000.00		
Other services	200.00	200.00	240.00
Handling of air mails.....	800.00	800.00	
Air mail transportation—domestic.....	25,000.00	25,000.00	17,106.86
Air mail transportation—foreign	15,000.00	15,000.00	15,136.48
Air mail transportation—clippers	205,400.00	158,000.00	50,000.00
Purchase of furniture and equipment.....	1,600.00	1,000.00	1,653.75
Total expenditures	251,000.00	200,000.00	84,137.09
Excess of income over expenditures	25,000.00	25,000.00	14,784.76
Deduct—income transferred to General Fund	P25,000.00	P25,000.00	P14,784.76
Surplus, December 31			

I.—DEPARTMENT OF PUBLIC INSTRUCTION

REIMBURSABLE FUNDS

CENTRAL LUZON AGRICULTURAL SCHOOL

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Fines and forfeitures			₱44.50
Sales income (net).....	₱8,800.00	₱8,800.00	8,844.61
Income from rentals			48.00
Service income	10,600.00	10,600.00	10,602.31
Sales of fixed assets	500.00	500.00	576.08
Inventory adjustments	160.00	160.00	2,442.60
Production account	11,000.00	11,000.00	14,522.44
Miscellaneous receipts	1,600.00	1,600.00	1,601.41
Prior year credits.....	250.00	250.00	2,459.70
Total income	32,910.00	32,910.00	41,141.65
Expenditures:			
Salaries and wages	9,970.00	9,970.00	9,430.00
Freight, express and delivery service.....	2,000.00	2,000.00	1,563.10
Consumption of supplies and materials.....	10,000.00	10,000.00	10,000.00
Deterioration of supplies and sale stock.....			1,130.40
Maintenance and repair of equipment.....	1,500.00	1,500.00	1,496.48
Payment of irrigation fees.....	3,300.00	3,300.00	
Other services			30.00
Maintenance and repair of buildings.....	3,000.00	3,000.00	2,997.56
Purchase of furniture and equipment.....	3,140.00	3,140.00	3,137.66
Total expenditures	₱32,910.00	₱32,910.00	29,785.20
Excess of income over expenditures.....			11,356.45
Deduct—Income reverted to General Fund.....			₱11,356.45
Surplus, December 31.....			

I.—DEPARTMENT OF PUBLIC INSTRUCTION

601

REIMBURSABLE FUNDS

FOR THE OPERATION OF THE NORMAL HALL

Details	1937 estimated	1936 estimated	1935 actual
Income:			
From boarders	₱37,000.00	₱37,000.00	₱37,051.60
From lunch room	475.00	475.00	475.25
From piano	170.00	170.00	170.50
Interest on deposits	2,000.00	2,000.00	2,261.16
Miscellaneous	285.00	285.00	285.77
Total Income	39,930.00	39,930.00	40,244.28
Expenditures:			
Salaries	4,800.00	3,895.16	1,800.00
Wages	4,000.00	4,000.00	4,620.50
Supplies	825.00	825.00	827.73
Telephone	250.00	250.00	241.70
Water service	600.00	600.00	575.41
Automobile operation	1,000.00	1,000.00	1,276.94
Bread	1,150.00	1,150.00	1,150.71
Coal	400.00	400.00	396.00
Drinking water	0.00	0.00	960.00
Eggs	2,025.00	2,025.00	2,031.75
Entertainment	150.00	200.00	291.10
Equipment	150.00	150.00	658.92
Gas	440.00	440.00	442.10
Groceries	6,750.00	6,750.00	6,793.89
Ice	475.00	475.00	430.50
Illumination	1,250.00	1,250.00	1,247.66
Laundry	250.00	250.00	258.11
Library	50.00	50.00	128.82
Market purchases	9,000.00	9,000.00	9,386.19
Meat	5,200.00	5,200.00	5,200.70
Miscellaneous	500.00	500.00	827.71
Office	100.00	100.00	188.80
Periodicals	90.00	90.00	91.00
Repairs	500.00	1,000.00	3,787.40
Rice	1,750.00	1,750.00	1,651.60
Total expenditures	41,705.00	41,350.16	45,265.24
Excess of income over expenditures.....	(1,775.00)	(1,420.16)	(5,020.96)
Add—Surplus January 1.....	53,789.61	55,209.77	60,230.73
Surplus, December 31	₱52,014.61	₱53,789.61	₱55,209.77

I.—DEPARTMENT OF PUBLIC INSTRUCTION

REIMBURSABLE FUNDS

FOR THE CARE, MAINTENANCE, INSTRUCTION, REFORMATION AND CUSTODY OF NEGLECTED AND DELINQUENT CHILDREN, ACT No. 3203, AS AMENDED

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Fines and forfeitures.....			P26.88
Service income	P130,000.00	P130,000.00	131,732.44
Miscellaneous receipts			10.83
Prior year credits	50.00	48.84	618.21
Total income.....	130,050.00	130,048.84	132,388.36
Expenditures:			
Salaries and wages.....	61,200.00	44,000.00	42,376.93
Traveling expenses of personnel.....	300.00	130.00	131.24
Freight, express and delivery service.....	250.00	20.00	19.76
Postal, telegraph, telephone and cable service...	2,267.00	1,700.00	1,723.87
Illumination and power service.....	4,850.00	3,850.00	4,150.00
Consumption of supplies and materials.....	95,000.00	62,000.00	64,924.58
Cash contributions and gratuities.....	3,000.00	1,000.00	1,182.80
Maintenance and repair of equipment.....	1,000.00	600.00	684.76
Other services	4,000.00	4,000.00	9,000.00
Traveling expenses of persons not government employees	400.00	350.00	319.20
Construction, maintenance, alteration and re- pair of buildings, parks and roads.....	17,695.00	17,695.00	17,695.00
Three per centum of all sums appropriated for salaries of one supervisor, teachers and in- structors, in accordance with the provisions of section 8, Act No. 3050.....	417.00	417.00	417.00
Purchase of furniture and equipment.....	6,214.00	2,000.00	484.77
Total expenditures	196,593.00	137,762.00	143,109.91
Excess of income over expenditures.....	(66,543.00)	(7,713.16)	(10,721.55)
Add—Surplus, January 1.....	798.28	8,511.44	19,232.99
Surplus, December 31.....	(P65,744.72)	P798.28	P8,511.44

REIMBURSABLE FUNDS

Details	1937 estimated	1936 estimated	1935 actual
Income:			
Fines and forfeitures.....	₱100.00	₱100.95	₱766.55
Income from rentals.....	1,600.00	1,600.00	3,179.21
Interest on bank deposits.....	8,000.00	8,000.00	14,773.36
Service income—			
Tuition fees	305,000.00	305,000.00	324,403.19
Laboratory fees	119,750.00	119,747.04	133,700.74
Library fees	31,240.00	31,235.00	35,361.30
Entrance fees	8,660.00	8,660.00	11,366.17
Medical fees	31,330.00	31,330.00	32,649.10
Registration fees	38,200.00	38,200.00	42,496.00
Rental of caps and gowns.....	500.00	500.00	637.50
Dental service fees.....	200.00	200.00	257.00
Diploma and certificate fees.....	15,760.00	15,765.00	16,910.70
Infirmary fees	2,000.00	2,000.00	2,086.38
Miscellaneous student fees.....	4,170.00	4,167.50	5,518.55
Miscellaneous receipts—			
Electric light service.....	2,000.00	2,000.00	2,779.15
Payment of cottages by installments.....	2,160.00	2,157.74	2,504.57
Miscellaneous	10,220.00	10,216.77	12,919.07
Sales of fixed property.....	80.00	76.02	860.52
Voluntary contribution	350.00	348.00	15,031.00
Sales of agricultural products.....	10,350.00	10,353.24	11,427.88
Prior year credits	3,410.00	3,422.74	44,890.39
Total income	595,080.00	595,080.00	714,518.33

M.—UNIVERSITY OF THE PHILIPPINES

REIMBURSABLE FUNDS

Details	1937 requested	1936 authorized	1935 actual
Expenditures:			
Salaries and wages.....	1,088,409.07	1,088,409.07	1,029,724.46
Traveling expenses of personnel.....	5,170.00	5,170.00	4,385.62
Freight, express and delivery service.....	2,490.00	2,490.00	1,126.83
Postal, telegraph, telephone and cable service....	11,530.00	11,530.00	11,587.67
Illumination and power service.....	18,440.00	18,440.00	22,413.59
Rental of buildings and grounds.....	.....	.....	.....
Consumption of supplies and materials.....	99,772.00	99,772.00	90,570.96
Printing and binding reports, documents and publications	11,040.00	11,040.00	10,767.88
Contributions and gratuities (fellowships).....	2,000.00	2,000.00	9,319.23
Maintenance and repair of equipment.....	3,928.00	3,928.00	2,702.82
Discretionary expenditures	1,500.00	1,500.00	924.97
Other services	5,385.00	5,385.00	4,200.36
Deterioration and extraordinary losses.....	.....	.....	1,088.40
Purchase of furniture and equipment.....	22,850.00	22,850.00	28,698.01
Purchase of books and periodicals.....	36,413.00	36,413.00	29,425.81
Establishment of a Department of Agricultural Education for the training of teachers and supervisors of secondary instruction, Act No. 3377	16,412.00	16,412.00	12,405.99
Operation of the School of Hygiene and Public Health and for demonstration units and field work in connection therewith.....	57,955.00	57,955.00	55,097.00
For the School of Sanitation of graduate nurses, including expenses for graduation and di- plomas	12,843.50	12,843.50	10,024.08
Maintenance and operation of the branch Col- lege of Liberal Arts at Vigan, Ilocos Sur, Act No. 3667	27,757.00	27,757.00	24,847.84
Maintenance and operation of the Cebu Junior College	37,086.00	37,086.00	36,158.64
Accrued leave	3,000.00	3,000.00	10,600.37
Miscellaneous appropriations	61,062.50	225,839.30	175,157.71
Miscellaneous special allotments.....	103,376.47	103,376.47	30,265.83
Total expenditures	1,628,419.54	1,793,196.34	1,601,494.07
Excess of income over expenditures.....	(1,033,339.54)	(1,198,116.34)	(886,975.74)
Add—			
Contributions from General Fund.....	1,048,067.00	1,048,067.00	977,163.65
Surplus, January 1.....	399,442.46	549,491.80	459,303.89
Surplus, December 31.....	₱414,169.92	₱399,442.46	₱549,491.80