

E.—DEPARTMENT OF FINANCE

For the year 1937, the sum of ₱2,987,244 is requested for the bureaus and offices under this Department, as against ₱3,403,660.60 authorized for the current year, making a net decrease of ₱416,416.60. This decrease has been accomplished in spite of the substantial increases that are given in the appropriations for the Bureaus of Internal Revenue, Customs and Treasury by the elimination of the appropriation for the Bureau of Printing, which has been placed on a revolving fund basis, and the reduction of items of appropriations which were found excessive. The increase in the personnel of the Bureaus of Internal Revenue and Customs is expected to result in increased collection of the government revenues.

Para el año 1937, la suma de ₱2,987,244 se pide para las Oficinas bajo este Departamento contra la suma de ₱3,403,660.60 autorizada para el presente año, resultando una disminución neta de ₱416,416.60. Esta disminución se ha obtenido, a pesar de los aumentos que se dieron a las consignaciones para las Oficinas de Rentas Internas, Aduanas y Tesorería, por la eliminación de la consignación para la Oficina de la Imprenta, que fué colocada sobre la base de fondos reembolsables, y por la reducción de partidas en las consignaciones que se han encontrado excesivas. Se espera que el aumento de personal en las Oficinas de Rentas Internas y Aduanas dará por resultado el aumento en la recaudación de las rentas del Gobierno.

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(1) OFFICE OF THE SECRETARY				
<i>DEPARTMENT HEADS</i>				
1.	Secretary of the Department.....	₱10,200.00	₱10,200.00	1
2.	Undersecretary of the Department..	7,225.00	7,225.00	2
<i>CHIEF CLERK [OF OFFICE]</i>				
3.	One chief [Budget Office] clerk.....	3,825.00	3,825.00	4
<i>Technical Assistant</i>				
4.	One <i>technical assistant</i> [inspector of hulls and boilers].....	3,400.00	3,400.00	H-I-(3)-97
<i>Law Clerk</i>				
5.	One <i>law clerk</i>	1,800.00	.....	.....
<i>CLERKS</i>				
6.	Two clerks, at ₱2,550 per annum each	5,100.00	5,100.00	5-6
7.	One clerk	1,530.00	1,530.00	8
8.	One clerk	540.00	540.00	10
	Total	33,620.00	31,820.00	
		33,620.00	31,820.00	

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(1) OFFICE OF THE SECRETARY

INTERNAL ORGANIZATION

OFFICE OF THE SECRETARY		ADMINISTRATIVE DIVISION	
1. Secretary of the Department	₱10,200.00	3. 1 chief clerk	3,825.00
2. Undersecretary of the Department.....	7,225.00	6. 2 clerks, at ₱2,550 per annum each.....	5,100.00
		7. 1 clerk	1,530.00
		8. 1 clerk	540.00
TECHNICAL DIVISION			
4. 1 technical assistant	3,400.00	Total for salaries and wages.....	₱33,620.00
5. 1 law clerk	1,800.00		

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
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(2) DIVISION OF PURCHASE AND SUPPLY

CHIEF OF OFFICE

1. One Purchasing Agent.....	₱5,100.00	₱5,100.00	1
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CHIEFS OF SECTIONS

2. One chief of <i>section</i> [division].....	4,250.00	4,250.00	2b
3. One chief of <i>section</i> [division].....	2,550.00	2,550.00	5a
4. One chief of section.....	1,693.00	1,693.00	8
5. One chief of section.....	1,530.00	1,530.00	10
6. Two chiefs of sections, at ₱1,530 per annum each	3,060.00	3,060.00	9, 11
7. One chief of section.....	1,080.00	1,080.00	12
8. One chief of section.....	864.00	864.00	13

BUYERS

9. One chief buyer.....	4,675.00	4,675.00	2
10. One assistant chief buyer.....	3,060.00	3,060.00	5
11. One buyer	2,550.00	2,550.00	14
12. Four buyers, at ₱2,380 per annum each	9,520.00	9,520.00	15-18
13. One buyer	1,700.00	1,700.00	19
14. One buyer	1,530.00	1,530.00	20
15. One buyer	1,326.00	1,326.00	21

STENOGRAPHER

16. One stenographer.....	1,224.00	1,224.00	23
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WAREHOUSEMAN

17. One warehouseman	1,224.00	1,224.00	24
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CLERKS

18. One clerk	1,428.00	1,428.00	26
19. One clerk	1,122.00	1,122.00	27

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1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(2) DIVISION OF PURCHASE AND SUPPLY				
20.	One stock clerk.....	1,080.00	1,080.00	28
21.	One property clerk	1,080.00	1,080.00	29
22.	Three clerks, at ₱1,080 per annum each	3,240.00	3,240.00	30, 31
	[One clerk]		1,080.00	31
23.	One clerk	972.00	972.00	33
24.	Six clerks, at ₱756 per annum each	4,536.00	4,536.00	34, 37
25.	Five clerks, at ₱648 per annum each..	3,240.00	3,240.00	38
26.	Twelve clerks, at ₱540 per annum each	6,480.00	6,480.00	40, 43
27.	Ten clerks, at ₱432 per annum each	4,320.00	4,320.00	44-45
28.	<i>Nine clerks, at ₱432 per annum each</i>	3,888.00	.....	47 (v)
29.	<i>Thirteen clerks, at ₱360 per annum each</i>	4,680.00	.....	47 (v)
30.	Temporary and emergency employees, including laborers, as follows:			
	<i>(Based on 300 working days unless otherwise specified)</i>			
	<i>Inspector</i>			
(a)	One inspector	1,350.00	.....	47 (v)
	<i>Foreman</i>			
(b)	One foreman	1,147.50	.....	(v)
	<i>Watchmen</i>			
(c)	One chief watchman.....	2,448.00	2,448.00	(d)
(d)	One watchman	702.00	702.00	(e)
(e)	One watchman	464.00	464.00	(f)
(f)	One watchman	454.00	454.00	(g)
(g)	Two watchmen, at ₱432 per annum each..	864.00	864.00	(h)-(i)
	<i>Capataces</i>			
(h)	One capataz	660.00	.....	(v)
(i)	One capataz	600.00	.....	(v)
	<i>Chauffeurs</i>			
(j)	One chauffeur	540.00	.....	(v)
(k)	One chauffeur	510.00	.....	(v)
(l)	One chauffeur	480.00	.....	(v)
(m)	One chauffeur	435.00	.....	(v)
(n)	One chauffeur	390.00	.....	(v)
(o)	One chauffeur	351.00	.....	(v)
	<i>Marker</i>			
(p)	One marker	315.00	.....	(v)

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(2) DIVISION OF PURCHASE AND SUPPLY				
<i>Checkers</i>				
(q)	One checker, at ₱2.35 per day.....	705.00		(v)
(r)	One checker, at ₱2.34 per day.....	702.00		(v)
(s)	One checker, at ₱2.15 per day.....	645.00		(v)
(t)	One checker, at ₱1.95 per day.....	585.00	.....	(v)
(u)	Two checkers, at ₱1.89 per day each.....	1,134.00	.....	(v)
(v)	One checker, at ₱1.85 per day.....	555.00		(v)
(w)	One checker, at ₱1.65 per day.....	495.00	.....	(v)
(x)	One checker, at ₱1.55 per day.....	465.00	.....	(v)
(y)	One checker, at ₱1.45 per day.....	435.00	.....	(v)
(z)	One checker, at ₱1.20 per day.....	360.00	.....	(v)
(aa)	One checker, at ₱1.15 per day.....	345.00		(v)
<i>Packers</i>				
(bb)	One packer, at ₱1.65 per day.....	495.00		(v)
(cc)	One packer, at ₱1.20 per day.....	360.00	.....	(v)
<i>Carpenters</i>				
(dd)	One carpenter, at ₱1.55 per day.....	465.00		(v)
(ee)	One carpenter, at ₱1.35 per day.....	405.00		(v)
(ff)	One carpenter, at ₱1.26 per day.....	378.00	.....	(v)
(gg)	Two carpenters, at ₱1.20 per day each..	720.00		(v)
<i>Janitors</i>				
(hh)	One janitor	518.00	518.00	(j)
(ii)	One janitor, at ₱1.60 per day.....	480.00	.....	(v)
<i>Pump Tender</i>				
(jj)	One pump tender, at ₱1.45 per day.....	435.00		(v)
<i>Messengers</i>				
(kk)	One messenger	421.00	421.00	(k)
(ll)	Two messengers, at ₱394 per annum each	788.00	788.00	(l)-(m)
(mm)	Two messengers, at ₱366 per annum each	732.00	732.00	(n)-(o)
(nn)	Two messengers, at ₱338 per annum each	676.00	676.00	(p)-(q)
(oo)	Seven messengers, at ₱300 per annum each	2,100.00	2,100.00	(r)-(t)
(pp)	One messenger	240.00	240.00	(u)
<i>Coal Agent</i>				
(qq)	One coal agent.....	204.00	204.00	(c)

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1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(2) DIVISION OF PURCHASE AND SUPPLY				
<i>Laborers</i>				
	(rr) Three laborers, at ₱1.62 per day each...	1,458.00	.....	(v)
	(ss) One laborer, at ₱1.56 per day.....	468.00	.....	(v)
	(tt) Two laborers, at ₱1.55 per day each.....	930.00	.....	(v)
	(uu) Five laborers, at ₱1.45 per day each.....	2,175.00	.....	(v)
	(vv) Fifteen laborers, at ₱1.35 per day each.....	6,075.00	.....	(v)
	(ww) Two laborers, at ₱1.30 per day each....	780.00	.....	(v)
	(xx) One laborer, at ₱1.26 per day.....	378.00	.....	(v)
	(yy) Six laborers, at ₱1.20 per day each.....	2,160.00	.....	(v)
	(zz) One laborer, at ₱1.17 per day.....	351.00	.....	(v)
	(aaa) One laborer, at ₱1.1183 per day.....	335.50	.....	(v)
	(bbb) Six laborers, at ₱1.10 per day each.....	1,980.00	.....	(v)
	(ccc) Two laborers, at ₱1.08 per day each.....	648.00	.....	(v)
	(ddd) Six laborers, at ₱1 per day each.....	1,800.00	.....	(v)
	【For skilled, semi-skilled and unskilled laborers】 .....	.....	45,078.00	(v)
	Total	130,094.00	131,203.00	

INTERNAL ORGANIZATION

1. 1 Purchasing Agent.....	₱5,100.00	Import Section	
19. 1 clerk	1,122.00	7. 1 chief of section	1,080.00
30(ww). 1 laborer, at ₱1.30 per day.....	390.00	26. 1 clerk	540.00
BUYING DIVISION		30(b). 1 foreman	1,147.50
9. 1 chief buyer	4,675.00	Billing Section	
10. 1 assistant chief buyer.....	3,060.00	8. 1 chief of section.....	864.00
11. 1 buyer	2,550.00	22. 1 clerk	1,080.00
12. 3 buyers, at ₱2,380 per annum each.....	7,140.00	26. 2 clerks, at ₱540 per annum each.....	1,080.00
13. 1 buyer	1,700.00	27. 2 clerks, at ₱432 per annum each.....	864.00
14. 1 buyer	1,530.00	28. 1 clerk	432.00
15. 1 buyer	1,326.00	29. 1 clerk	360.00
4. 1 chief of section	1,693.00	Cashier	
16. 1 stenographer	1,224.00	22. 1 clerk.....	1,080.00
22. 1 clerk	1,080.00	25. 1 clerk	648.00
23. 1 clerk	972.00	28. 1 clerk	432.00
24. 3 clerks, at ₱756 per annum each.....	2,268.00	Records Section	
25. 3 clerks, at ₱648 per annum each.....	1,944.00	6. 1 chief of section	1,530.00
26. 2 clerks, at ₱540 per annum each.....	1,080.00	24. 1 clerk	756.00
27. 5 clerks, at ₱432 per annum each.....	2,160.00	26. 1 clerk	540.00
29. 3 clerks, at ₱360 per annum each.....	1,080.00	28. 1 clerk	432.00
30(ii). 1 janitor, at ₱1.60 per day.....	480.00	29. 5 clerks, at ₱360 per annum each.....	1,800.00
30(yy). 1 laborer, at ₱1.20 per day.....	360.00	30(ikk) 1 messenger	421.00
Circular Proposal Section		30(rr) 1 laborer, at ₱1.62 per day.....	486.00
3. 1 chief of section	2,550.00	30(yy) 1 laborer, at ₱1.20 per day.....	360.00
30(yy). 1 laborer, at ₱1.20 per day.....	360.00	30(ddd) 2 laborers, at ₱1 per day each.....	600.00
		30(l) 1 chauffeur	480.00

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(2) DIVISION OF PURCHASE AND SUPPLY

INTERNAL ORGANIZATION

<i>Property Section</i>				
21. 1 property clerk	1,080.00	30(m). 1 chauffeur	435.00	
26. 1 clerk	540.00	30(n). 1 chauffeur	390.00	
28. 1 clerk	432.00	30(o). 1 chauffeur	351.00	
29. 1 clerk	360.00	30(p). 1 marker	315.00	
30(hh) 1 janitor	518.00	30(bb). 1 packer, at ₱1.65 per day.....	495.00	
		30(cc). 1 packer, at ₱1.20 per day.....	360.00	
		30(jj). 1 pump tender, at ₱1.45 per day.....	435.00	
		30(dd). 1 carpenter, at ₱1.55 per day	465.00	
		30(ee). 1 carpenter, at ₱1.35 per day.....	405.00	
		30(ff). 1 carpenter, at ₱1.26 per day.....	378.00	
		30(gg). 2 carpenters, at ₱1.20 per day each.....	720.00	
		30(q). 1 checker, at ₱2.35 per day	705.00	
		30(r). 1 checker, at ₱2.34 per day.....	702.00	
		30(s). 1 checker, at ₱2.15 per day.....	645.00	
		30(t). 1 checker, at ₱1.95 per day.....	585.00	
		30(u). 2 checkers, at ₱1.89 per day each.....	1,134.00	
		30(v). 1 checker, at ₱1.85 per day.....	555.00	
		30(w). 1 checker, at ₱1.65 per day.....	495.00	
		30(x) 1 checker, at ₱1.55 per day.....	465.00	
		30(y). 1 checker, at ₱1.45 per day.....	435.00	
		30(z). 1 checker, at ₱1.20 per day.....	360.00	
		30(aa). 1 checker, at ₱1.15 per day.....	345.00	
		30(rr). 2 laborers, at ₱1.62 per day each.....	972.00	
		30(ss). 1 laborer, at ₱1.56 per day.....	468.00	
		30(tt). 2 laborers, at ₱1.55 per day each.....	930.00	
		30(uu). 5 laborers, at ₱1.45 per day each.....	2,175.00	
		30(vv). 15 laborers, at ₱1.35 per day each.....	6,075.00	
		30(wv). 1 laborer, at ₱1.30 per day.....	390.00	
		30(xx). 1 laborer, at ₱1.26 per day.....	378.00	
		30(yy). 2 laborers, at ₱1.20 per day each.....	720.00	
		30(zz). 1 laborer, at ₱1.20 per day.....	360.00	
		30(aa). 1 laborer, at ₱1.17 per day.....	351.00	
		30(bbb). 6 laborers, at ₱1.10 per day each.....	1,980.00	
		30(ccc). 2 laborers, at ₱1.08 per day each.....	648.00	
		30(ddd). 4 laborers, at ₱1 per day each.....	1,200.00	
		30(ue). 2 messengers, at ₱394 per annum each....	788.00	
		30(mmm). 2 messengers, at ₱366 per annum each	732.00	
		30(nnn). 2 messengers, at ₱338 per annum each	676.00	
		30(ooo). 6 messengers, at ₱300 per annum each....	1,800.00	
		30(ppp). 1 messenger	240.00	
		Total for salaries and wages.....	₱180,094.00	

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
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(3) BUREAU OF CUSTOMS

DIRECTORS

1. One Insular Collector of Customs....	₱6,120.00	₱6,120.00	1
2. One Insular Deputy Collector of Customs	5,100.00	5,100.00	2

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
COLLECTORS OF CUSTOMS				
3.	Two collectors of customs, at ₱5,100 per annum each	10,200.00	10,200.00	3
4.	Four collectors of customs, at ₱4,250 per annum each	17,000.00	17,000.00	4
DEPUTY COLLECTORS OF CUSTOMS				
5.	Two deputy collectors of customs, at ₱3,400 per annum each	6,800.00	6,800.00	5-6
CHIEFS OF DIVISIONS				
6.	One chief of the customs secret service	4,675.00	4,675.00	7
7.	One [special agent] chief, Administrative Division	4,250.00	4,250.00	8
8.	One chief of cash division.....	4,250.00	4,250.00	9
9.	One chief appraiser.....	4,250.00	4,250.00	10
10.	One surveyor of the port.....	4,250.00	4,250.00	11
11.	One supervising inspector of hulls and boilers	4,250.00	4,250.00	12
12.	One chief of division.....	4,250.00	4,250.00	J-I(1)8a
13.	One special agent.....	4,000.00	.....	.....
14.	Two chiefs of divisions, at ₱3,825 per annum each	7,650.00	7,650.00	13
15.	Four chiefs of divisions, at ₱3,400 per annum each	13,600.00	13,600.00	14-16
ASSISTANT CHIEFS OF DIVISIONS				
16.	One assistant supervising inspector of hulls and boilers.....	3,825.00	3,825.00	17
17.	One assistant chief appraiser.....	3,400.00	3,400.00	18
18.	One assistant chief of the customs secret service	3,060.00	3,060.00	19
19.	One assistant chief of division.....	3,060.00	3,060.00	J-I(1)20
20.	One assistant chief of division.....	2,720.00	2,720.00	20
21.	One assistant chief of division.....	2,380.00	2,380.00	21
22.	Three assistant chiefs of divisions, at ₱2,040 per annum each.....	6,120.00	6,120.00	22-23
22a.	One assistant chief of division.....	2,040.00	.....	.....
CHIEFS OF SECTIONS				
23.	One property clerk	1,530.00	1,530.00	25
24.	One chief of section.....	1,530.00	1,530.00	26
25.	One chief of section.....	1,224.00	1,224.00	27
26.	One assistant chief of section.....	972.00	972.00	28

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
APPRAISERS				
27.	One appraiser	3,060.00	3,060.00	29
28.	One <i>appraiser</i> [senior immigration inspector]	2,550.00	2,550.00	99
29.	Three appraisers, at ₱2,380 per an- num each	7,140.00	7,140.00	30-31
30.	Five appraisers, at ₱2,040 per annum each	10,200.00	10,200.00	32
31.	One appraiser	1,700.00	1,700.00	33
32.	One assistant appraiser.....	1,080.00	1,080.00	34
EXAMINERS				
33.	Two examiners, at ₱2,040 per annum each	4,080.00	4,080.00	35-36
34.	Four examiners, at ₱1,700 per an- num each	6,800.00	6,800.00	37, 39-40
34a.	One <i>examiner</i>	1,700.00	.....	.....
35.	Seven examiners, at ₱1,530 per an- num each	10,710.00	10,710.00	41-43
36.	Two examiners, at ₱1,428 per annum each	2,856.00	2,856.00	44-45
37.	One examiner	1,326.00	1,326.00	46
38.	Three examiners, at ₱1,224 per an- num each	3,672.00	3,672.00	47
39.	Four examiners, at ₱1,122 per annum each	4,488.00	4,488.00	48-49
40.	Twelve examiners, at ₱1,080 per annum each	12,960.00	12,960.00	50-54
41.	One examiner	1,026.00	1,026.00	55
42.	Two examiners, at ₱972 per annum each	1,944.00	1,944.00	56
43.	Three examiners, at ₱900 per annum each	2,700.00	2,700.00	57-59
ASSISTANT EXAMINERS				
44.	Four assistant examiners, at ₱972 per annum each	3,888.00	3,888.00	60-62
45.	Three assistant examiners, at ₱864 per annum each.....	2,592.00	2,592.00	63
46.	Four assistant examiners, at ₱756 per annum each	3,024.00	3,024.00	64
47.	One assistant examiner.....	648.00	648.00	65
48.	One assistant examiner.....	540.00	540.00	66
49.	One assistant examiner.....	432.00	432.00	67

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1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
ASSESSORS				
50.	Three assessors, at ₱1,530 per annum each	4,590.00	4,590.00	68-69
CALCULATORS				
51.	One calculator	1,530.00	1,530.00	70
52.	One calculator	1,428.00	1,428.00	71
53.	Six calculators, at ₱1,080 per an- num each	6,480.00	6,480.00	72-76, 78
53a.	One calculator	1,080.00	.....	.....
54.	Two calculators, at ₱972 per annum each	1,944.00	1,944.00	79-80
55.	One calculator	756.00	756.00	81
56.	Two calculators, at ₱648 per annum each	1,296.00	1,296.00	82-83
57.	Five calculators, at ₱540 per annum each	2,700.00	.....	.....
SURVEYORS OF CUSTOMS				
58.	One surveyor of customs.....	2,040.00	2,040.00	85
59.	One surveyor of customs.....	1,530.00	1,530.00	86
WHARFINGERS				
60.	One wharfinger	2,380.00	2,380.00	87
61.	Two wharfingers, at ₱2,040 per an- num each	4,080.00	4,080.00	88-89
62.	One wharfinger	1,693.00	1,693.00	90
63.	One wharfinger	1,500.00	.....	.....
64.	One assistant wharfinger	1,530.00	1,530.00	91
65.	One wharfinger	1,080.00	1,080.00	92
66.	Two wharfingers, at ₱648 per annum each	1,296.00	1,296.00	93
BOARDING OFFICERS				
67.	Two boarding officers, at ₱1,530 per annum each	3,060.00	3,060.00	94
68.	One boarding officer	1,080.00	1,080.00	95
INSPECTORS				
69.	Seven inspectors of hulls and boilers, at ₱3,400 per annum each.....	23,800.00	23,800.00	96
70.	One customs medical inspector.....	2,550.00	2,550.00	98
71.	Two immigration inspectors, at ₱2,040 per annum each.....	4,080.00	4,080.00	100-101
72.	One immigration inspector.....	1,700.00	1,700.00	102
	【One immigration inspector】.....	.....	1,080.00	103

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
73.	One immigration inspector.....	972.00	972.00	104
74.	One immigration inspector.....	864.00	864.00	105
74a.	One <i>immigration inspector</i> [clerk]..	864.00	864.00	151
75.	Two immigration inspectors, at ₱756 per annum each.....	1,512.00	1,512.00	106
76.	One immigration inspector.....	594.00	594.00	107
77.	One warehouse inspector.....	1,530.00	1,530.00	108
78.	One assistant warehouse inspector....	1,224.00	1,224.00	109
79.	One bay and river chief inspector.....	1,530.00	1,530.00	110
80.	One bay and river inspector.....	864.00	864.00	111
81.	One customs district inspector with quarters	1,530.00	1,530.00	112
82.	One inspector	1,530.00	1,530.00	113
83.	One inspector	1,224.00	1,224.00	114
84.	Two inspectors, at ₱1,122 per annum each	2,244.00	2,244.00	115
85.	One inspector	1,080.00	1,080.00	116
86.	Two inspectors, at ₱972 per annum each	1,944.00	1,944.00	117
87.	Five inspectors, at ₱864 per annum each	4,320.00	4,320.00	118-119
88.	Fourteen inspectors, at ₱756 per an- num each	10,584.00	10,584.00	120
89.	One inspector	745.00	745.00	121
90.	Three inspectors, at ₱648 per annum each	1,944.00	1,944.00	122
91.	One inspector	540.00	540.00	123
91a.	Four inspectors, at ₱540 per annum each	2,160.00	.....	.....
OVERSEER				
92.	One overseer	1,530.00	1,530.00	123(a)
DISBURSING OFFICERS				
93.	One deputy disbursing officer.....	1,530.00	1,530.00	125
94.	One assistant disbursing officer.....	1,326.00	1,326.00	126
TELLERS				
95.	One teller	1,530.00	1,530.00	127
96.	One clerk-receiving teller.....	1,080.00	1,080.00	128
[ASSISTANT CASHIER AND] CLERK-CASHIERS				
97.	One [assistant] clerk-cashier	972.00	972.00	129
98.	One clerk-cashier	864.00	864.00	130
99.	Two clerk-cashiers, at ₱648 per an- num each	1,296.00	1,296.00	131-132

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
STENOGRAPHERS				
100.	One stenographer	1,428.00	1,428.00	133
101.	Two stenographers, at ₱1,224 per annum each	2,448.00	2,448.00	134-135
INTERPRETERS				
102.	One Chinese interpreter.....	1,275.00	1,275.00	136
103.	Two Chinese interpreters, at ₱1,080 per annum each.....	2,160.00	2,160.00	137
CLERKS				
104.	One clerk	2,040.00	2,040.00	138
104a.	One clerk [accountant].....	2,040.00	2,040.00	J-I(1)80
104b.	One clerk	2,040.00	2,040.00	J-I(1)120
105.	Five clerks, at ₱1,530 per annum each	7,650.00	7,650.00	139-140
105a.	One clerk [assistant accountant].....	1,530.00	1,530.00	J-I(1)83
106.	One clerk	1,428.00	1,428.00	141
106a.	One clerk	1,428.00	.....	.....
107.	Two clerks, at ₱1,326 per annum each	2,652.00	2,652.00	142-143
108.	Two clerks, at ₱1,224 per annum each	2,448.00	2,448.00	144
109.	Two clerks, at ₱1,122 per annum each	2,244.00	2,244.00	145
109a.	One clerk [assistant accountant]....	1,122.00	1,122.00	J-I(1)88
110.	Ten clerks, at ₱1,080 per annum each	10,800.00	10,800.00	146-147
110a.	One clerk [assistant accountant]....	1,080.00	1,080.00	J-I(1)89
111.	Seven clerks, at ₱972 per annum each	6,804.00	6,804.00	148
112.	One clerk	961.00	961.00	149
113.	One clerk	918.00	918.00	150
114.	Ten clerks, at ₱864 per annum each	8,640.00	8,640.00	151, 153-154
115.	One clerk	810.00	810.00	155
116.	Twelve clerks, at ₱756 per annum each	9,072.00	9,072.00	156-158
116a.	One clerk	756.00	756.00	J-I(1)137
117.	Twenty-six clerks, at ₱648 per an- num each	16,848.00	16,848.00	159-160
118.	One clerk	594.00	594.00	161
119.	Twenty clerks, at ₱540 per annum each	10,800.00	10,800.00	162-163
119a.	One clerk	540.00	540.00	J-I(1)147
119b.	One clerk	540.00	.....	.....
120.	One clerk	529.00	529.00	164

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
121.	Six clerks, at ₦486 per annum each..	2,916.00	2,916.00	166-169
122.	Twenty-eight clerks, at ₦432 per annum each	12,096.00	12,096.00	170-172
123.	Three clerks, at ₦378 per annum each	1,134.00	1,134.00	173-175
124.	One clerk	324.00	324.00	176
125.	Temporary employees as follows:			
	(a) Four clerks, at ₦240 per annum each..	960.00	960.00	177(a)
	(b) One clerk, at ₦20 per month.....	40.00	40.00	(b)
WEIGHERS				
126.	Four weighers, at ₦648 per annum each	2,592.00	2,592.00	178-179
127.	Three weighers, at ₦540 per annum each	1,620.00	1,620.00	180
128.	One weigher	529.00	529.00	181
129.	Five weighers, at ₦432 per annum each	2,160.00	2,160.00	182
SEMAPHORE STATION				
130.	One chief of the semaphore station, with quarters in kind.....	1,122.00	1,122.00	183
131.	One assistant chief of the semaphore station, with quarters in kind.....	864.00	864.00	184
STOREKEEPERS				
132.	One storekeeper	972.00	972.00	185
133.	One storekeeper	648.00	648.00	186
134.	One assistant storekeeper.....	648.00	648.00	187
GUARDS				
135.	Nine guards, at ₦648 per annum each	5,832.00	5,832.00	188-189
136.	Forty-eight guards, at ₦540 per annum each	25,920.00	25,920.00	190
137.	One guard	486.00	486.00	191
138.	Ninety-eight guards, at ₦432 per annum each	42,336.00	42,336.00	192-195
138a.	Three guards, at ₦432 per annum each	1,296.00		
139.	One night guard.....	432.00	432.00	196
140.	One guard	324.00	324.00	197
BAY AND RIVER GUARDS				
141.	One bay and river guard.....	648.00	648.00	198
142.	One bay and river guard.....	637.00	637.00	199

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4221, unless otherwise stated
(3) BUREAU OF CUSTOMS				
143.	Nine bay and river guards, at ₱540 per annum each.....	4,860.00	4,860.00	200-201
144.	Two bay and river guards, at ₱432 per annum each.....	864.00	864.00	202
TELEPHONE OPERATOR				
145.	One telephone operator.....	324.00	324.00	203
MESSENGERS				
146.	One messenger	540.00	540.00	204
147.	One messenger	378.00	378.00	205
148.	Three messengers, at ₱360 per annum each	1,080.00	1,080.00	206
149.	Six messengers, at ₱324 per annum each	1,944.00	1,944.00	207-209
150.	Three mesengers, at ₱300 per annum each	900.00	900.00	210-211
151.	Thirty-one messengers, at ₱240 per annum each	7,440.00	7,440.00	212
SECRET SERVICE AGENTS				
[Secret agents engaged in the apprehension of violators of the customs, immigration and revenue laws, as follows:]				
152.	One supervising customs secret service agent	3,060.00	3,060.00	213(a)
153.	One supervising customs secret service agent	2,397.00	2,397.00	(b)
154.	One supervising customs secret service agent	2,295.00	2,295.00	(c)
155.	Three supervising customs secret service agents, at ₱2,040 per annum each.....	6,120.00	6,120.00	(d)-(e)
156.	One supervising customs secret service agent	1,870.00	1,870.00	(f)
157.	One supervising customs secret service agent	1,785.00	1,785.00	(g)
158.	Two supervising customs secret service agents, at ₱1,700 per annum each.....	3,400.00	3,400.00	(h)
159.	One supervising customs secret service agent	1,080.00	1,080.00	(i)
160.	One customs secret service agent.....	1,700.00	1,700.00	(j)
161.	One customs secret service agent....	1,632.00	1,632.00	(k)
162.	Two customs secret service agents, at ₱1,080 per annum each.....	2,160.00	2,160.00	(l)

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
163.	Two customs secret service agents, at ₱972 per annum each.....	1,944.00	1,944.00	(m)–(n)
164	One customs secret service agent.....	918.00	918.00	(o)
165.	Three customs secret service agents, at ₱864 per annum each	2,592.00	2,592.00	(p)
166.	Six customs secret service agents, at ₱810 per annum each.....	4,860.00	4,860.00	(q)
167.	Seven customs secret service agents, at ₱756 per annum each.....	5,292.00	5,292.00	(r)–(s)
168.	Four customs secret service agents, at ₱702 per annum each	2,808.00	2,808.00	(t)
169.	Twenty-four customs secret service agents, at ₱648 per annum each.....	15,552.00	15,552.00	(u)–(v)
170.	One customs secret service agent....	540.00	540.00	(w)
171.	One customs secret service agent....	432.00	432.00	(x)
172.	One <i>customs secret service</i> agent.....	864.00	864.00	214
173.	Two <i>customs secret service</i> agents, at ₱810 per annum each	1,620.00	1,620.00	215
174.	One <i>customs secret service</i> agent.....	756.00	756.00	216
175.	Four <i>customs secret service</i> agents, at ₱648 per annum each	2,592.00	2,592.00	217
POLICEMEN AND WATCHMEN				
176.	One chief of police	972.00	972.00	218
177.	One sergeant of police	594.00	594.00	219
178.	Three policemen, at ₱540 per annum each	1,620.00	1,620.00	220
179.	Twenty-three policemen, at ₱432 per annum each	9,936.00	9,936.00	221
180.	Two policemen, at ₱324 per annum each	648.00	648.00	222
181.	One chief watchman	1,530.00	1,530.00	223
182.	Two watchmen, at ₱702 per annum each	1,404.00	1,404.00	224
183.	Twelve watchmen, at ₱648 per annum each	7,776.00	7,776.00	225–226
184.	Fifteen watchmen, at ₱540 per annum each	8,100.00	8,100.00	227
185.	Three watchmen, at ₱432 per annum each	1,296.00	1,296.00	228
185a.	Two watchmen, at ₱432 per annum each	864.00	.....	.....
186.	One watchman	378.00	378.00	229

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
187.	Four watchmen, at ₱324 per annum each	1,296.00	1,296.00	230
188.	One watchman	300.00	300.00	231
189.	Two wharf patrolmen, at ₱432 per annum each	864.00	864.00	232
190.	Two lookouts, at ₱324 per annum each	648.00	648.00	233
GATEKEEPERS				
191.	Two gatekeepers, at ₱486 per annum each	972.00	972.00	234
192.	Nine gatekeepers, at ₱432 per an- num each	3,888.00	3,888.00	235
192a.	<i>Two gatekeepers, at ₱432 per annum each</i>	864.00	.....	.....
193.	One gatekeeper	378.00	378.00	236
194.	Five gatekeepers, at ₱324 per annum each	1,620.00	1,620.00	237
OPENERS				
195.	Thirteen openers, at ₱432 per annum each	5,616.00	5,616.00	238-239
196.	Four openers, at ₱324 per annum each	1,296.00	1,296.00	240
JANITORS				
197.	One chief janitor	756.00	756.00	241
198.	One janitor	486.00	486.00	242
199.	Nine janitors, at ₱378 per annum each	3,402.00	3,402.00	243
LABORERS				
200.	Two laborers, at ₱486 per annum each	972.00	972.00	244
201.	Two laborers, at ₱378 per annum each	756.00	756.00	247
202.	One laborer	324.00	324.00	248
203.	One laborer	300.00	300.00	249
204.	One laborer [corporal]	432.00	432.00	253
205.	For skilled, semi-skilled and unskilled laborers, <i>as follows:</i>			
	(a) <i>Ten laborers</i>	4,500.00	4,500.00	246
	(b) <i>Four laborers</i> [For laborers handling cargo in the pier and customs bodega]. ..	1,784.00	1,784.00	245

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
(c)	Twenty-five laborers [Laborers for transferring cargo from foreign vessels to the customhouse bodega].....	1,200.00	1,200.00	250
(d)	Fifteen laborers [Laborers for transferring cargo from foreign vessels to the customhouse bodega]	1,000.00	1,000.00	251
(e)	Four laborers [Laborers for transferring cargo from foreign vessels to the customhouse bodega]	1,200.00	1,200.00	252
(f)	For emergency laborers.....	400.00	.....	.....
206.	One porter	324.00	324.00	254
207.	One porter	300.00	300.00	255
208.	One porter	240.00	240.00	256
CHAUFFEURS AND MOTORCYCLIST				
209.	One chauffeur	756.00	756.00	257
210.	One chauffeur	648.00	648.00	258
211.	One motorcyclist	540.00	540.00	259
CRANE OPERATOR [MACHINIST]				
212.	One crane operator [machinist].....	648.00	648.00	260
OFFICERS AND CREWS OF STEAMERS, LAUNCHES AND MOTORBOATS				
[Salaries of captain, officers and crew of the steamer "Arayat", as follows:]				
CAPTAINS				
213.	One captain	₱4,590.00	₱4,590.00	H-I(3)-261(a)
214.	Three captains, at ₱4,590 per annum each	13,770.00	13,770.00	{ J-I-(1)-52 J-I-(1)-53
OFFICERS				
215.	One first officer	2,805.00	2,805.00	H-I(3)-261(b)
216.	Two first officers, at ₱2,805 per annum each	5,610.00	5,610.00	{ J-I-(1)-54 J-I-(1)-55
217.	One first officer	2,244.00	2,244.00	J-I-(1)-56
218.	One second officer	1,836.00	1,836.00	H-I(3)-261(c)
219.	Two second officers, at ₱1,836 per annum	3,672.00	3,672.00	J-I-(1)-57
220.	One second officer	1,683.00	1,683.00	J-I-(1)-58
221.	One third officer	1,683.00	1,683.00	H-I(3)-261(d)
222.	Two third officers, at ₱1,683 per annum each	3,366.00	3,366.00	J-I-(1)-59
223.	One third officer	1,530.00	1,530.00	J-I-(1)-60

H.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
ENGINEERS				
224.	One chief engineer.....	4,590.00	4,590.00	H-I-(3)-261 (f)
225.	Two chief engineers, at ₱4,590 per annum each	9,180.00	9,180.00	J-I-(1)-37
226.	One chief engineer	3,825.00	3,825.00	J-I-(1)-38
227.	One first assistant engineer.....	2,805.00	2,805.00	H-I-(3)-261 (g)
228.	Two first assistant engineers, at ₱2,805 per annum each	5,610.00	5,610.00	J-I-(1)-39-40
229.	One first assistant engineer	2,244.00	2,244.00	J-I-(1)-41
230.	One second assistant engineer.....	1,836.00	1,836.00	H-I-(3)-261 (h)
231.	Two second assitant engineers, at ₱1,836 per annum each	3,672.00	3,672.00	J-I-(1)-42- 43
232.	One second assistant engineer.....	1,683.00	1,683.00	J-I-(1)-44
233.	One third assistant engineer	1,683.00	1,683.00	H-I-(3)-261 (i)
234.	Two third assistant engineers, at ₱1,683 per annum each	3,366.00	3,366.00	J-I-(1)-45
235.	One third assistant engineer	1,530.00	1,530.00	J-I-(1)-46
236.	One launch engineer	918.00	918.00	J-I-(1)-47
RADIO OPERATORS				
237.	One radio operator	1,530.00	1,530.00	H-I-(3)-261 (e)
238.	Three radio operators, at ₱1,530 per annum each	4,590.00	4,590.00	J-I-(1)-227 (n)-(p)
MACHINISTS				
239.	Three machinists, at ₱756 per annum each	2,268.00	2,268.00	H-I-(3)-261 (k)
240.	Two motorboat machinists, at ₱648 per annum each.....	1,296.00	1,296.00	H-I-(3)-261 (j)
241.	Two machinists, at ₱648 per annum each	1,296.00	1,296.00	J-I-(1)-227 (x)-(y)
242.	One machinist	540.00	540.00	J-I-(1)-227(z)
OILERS				
243.	Six oilers, at ₱540 per annum each....	3,240.00	3,240.00	H-I-(3)-261 (l)

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
243a.	Eleven oilers, at ₱540 per annum each	5,940.00	5,940.00	J-I-(1)-227 (a-1)
FIREMEN				
244.	Three firemen, at ₱486 per annum each	1,458.00	1,458.00	H-I-(3)-261 (m)
244a.	Eighteen firemen, at ₱486 per annum each	8,748.00	8,748.00	J-I-(1)-227 (b-1)
245.	One fireman	428.00	428.00	J-I-(1)-227 (c-1)
COAL-PASSERS				
246.	Three coal-passers, at ₱378 per annum each	1,134.00	1,134.00	H-I-(3)-261 (n)
246a.	One coal-passer	378.00	378.00	J-I-(1)-227 (f-1)
STOREKEEPERS				
247.	One storekeeper	486.00	486.00	H-I-(3)-261 (o)
248.	One storekeeper	324.00	324.00	H-I-(3)-261 (p)
BOATSWAINS				
249.	One boatswain	648.00	648.00	H-I-(3)-261 (q)
249a.	Three boatswains, at ₱648 per annum each	1,944.00	1,944.00	J-I-(1)-227 (u)
CARPENTERS				
250.	One carpenter	648.00	648.00	H-I-(3)-261 (r)
250a.	Three carpenters, at ₱648 per annum each.....	1,944.00	1,944.00	J-I-(1)-227 (v)
QUARTERSMASTERS				
251.	Three quartermasters, at ₱378 per annum each	1,134.00	1,134.00	H-I-(3)-261 (s)
251a.	Nine quartermasters, at ₱378 per annum each	3,402.00	3,402.00	J-I-(1)-227 (d-1)

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
COXSWAINS				
252.	Two coxswains, at ₱378 per annum each	756.00	756.00	H-I-(3)-261 (t)
253.	Six coxswains, at ₱356 per annum each	2,136.00	2,136.00	J-I-(1)-227 (g-1)
SEAMEN				
254.	Twelve seamen, at ₱378 per annum each	4,536.00	4,536.00	H-I-(3)-261 (u)
STEWARDS				
255.	One steward	810.00	810.00	J-I-(1)-227 (r)
256.	Two stewards, at ₱648 per annum each	1,296.00	1,296.00	J-I-(1)-227 (s)
256a.	One steward	648.00	648.00	H-I-(3)-261 (v)
SUPERCARGOES				
257.	Two supercargoes, at ₱648 per annum each	1,296.00	1,296.00	J-I-(1)-227 (t)
COOKS				
258.	One first cook	648.00	648.00	H-I-(3)-261 (x)
259.	Three chief cooks, at ₱648 per annum each	1,944.00	1,944.00	J-I-(1)-227 (w)
260.	One second cook	378.00	378.00	H-I-(3)-261 (y)
260a.	Three second cooks, at ₱378 per annum each	1,134.00	1,134.00	J-I-(1)-227 (e-1)
SAILORS				
261.	Thirty sailors, at ₱324 per annum each	9,720.00	9,720.00	J-I-(1)-227 (h-1)
262.	Four sailors, at ₱300 per annum each	1,200.00	1,200.00	J-I-(1)-227 (i-1)
BOATMEN				
263.	Two boatmen at ₱300 per annum each	600.00	600.00	J-I-(1)-227 (j-1)

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
264.	Twenty-two boatmen, at ₱240 per annum each	5,280.00	5,280.00	J-I-(1)-227 (l-1)-(m-1)
265.	Five boatmen, at ₱216 per annum each	1,080.00	1,080.00	J-I-(1)-227 (n-1)
266.	Five boatmen, at ₱192 per annum each	960.00	960.00	J-I-(1)-227 (o-1)
267.	Fifty-five boatmen, at ₱180 per annum each	9,900.00	9,900.00	J-I-(1)-227 (p-1)-(q-1)
268.	Four boatmen, at ₱120 per annum each	480.00	480.00	J-I-(1)-227 (r-1)
MESS BOYS				
269.	Three messboys, at ₱264 per annum each	792.00	792.00	H-I-(3)-261 (w)
269a.	Nine messboys, at ₱264 per annum each	2,376.00	2,376.00	J-I-(1)-227 (k-1)
CHAUFFEUR-MECHANIC				
270.	One chauffeur-mechanic	714.00	714.00	J-I-(1)-227 (s-1)
LABORERS				
271.	One laborer	594.00	594.00	J-I-(1)-227 (t-1)
272.	One laborer	405.00	405.00	J-I-(1)-227 (u-1)
PATRON				
273.	One patron	918.00	918.00	J-I-(1)-227 (q)
LIGHTKEEPERS				
274.	One lightkeeper	1,122.00	1,122.00	J-I-(1)-176 (a)
275.	Two lightkeepers, at ₱972 per annum each	1,944.00	1,944.00	J-I-(1)-178
276.	Sixteen lightkeepers, at ₱864 per annum each	13,824.00	13,824.00	J-I-(1)-179- 182
277.	One lightkeeper	767.00	767.00	J-I-(1)-183
278.	Six lightkeepers, at ₱756 per annum each	4,536.00	4,536.00	J-I-(1)-184- 186

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
279.	One lightkeeper	659.00	659.00	J-I-(1)-187
280.	Thirty lightkeepers, at ₱648 per annum each	19,440.00	19,440.00	J-I-(1)-188- 190
281.	Forty-four lightkeepers, at ₱540 per annum each	23,760.00	23,760.00	J-I-(1)-191- 198
282.	Five lightkeepers, at ₱486 per annum each	2,430.00	2,430.00	J-I-(1)-199- 201
283.	One lightkeeper	443.00	443.00	J-I-(1)-202
284.	Twenty-three lightkeepers, at ₱432 per annum each	9,936.00	9,936.00	J-I-(1)-203- 208
285.	Fifty-eight lightkeepers, at ₱378 per annum each	21,924.00	21,924.00	J-I-(1)-209- 217
286.	Twenty-seven lightkeepers, at ₱324 per annum each	8,748.00	8,748.00	J-I-(1)-218- 219
287.	Twenty-three lightkeepers, at ₱300 per annum each	6,900.00	6,900.00	J-I-(1)-220- 221
288.	Eleven lightkeepers, at ₱240 per annum each	2,640.00	2,640.00	J-I-(1)-222- 224
289.	Ten lightkeepers, at ₱180 per annum each	1,800.00	1,800.00	J-I-(1)-225- 226
290.	Subsistence of officers, petty officers, patrons and crews.....	40,056.00	40,056.00	J-I-(1)-228
291.	Clothing allowance to crews of vessels	2,328.00	2,328.00	J-I-(1)-229
292.	Rations in kind furnished to lightkeepers and boatmen at light stations.....	13,600.00	13,600.00	J-I-(1)-230
293.	Rations in kind furnished to lightkeepers and boatmen at light stations.....	2,880.00	2,880.00	J-I-(1)-231
294.	Subsistence of captain, officers and crew of the steamer "Arayat".....	16,270.00	16,265.60	262
295.	Clothing allowance to crew of the steamer "Arayat"	1,200.00	1,218.40	263
296.	Salaries and wages of officers [launch] foremen and crews of launches, boats and motorboats, as follows:			

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
Engineers				
(a)	One engineer	2,397.00	2,397.00	270 (j)
(b)	One engineer	1,530.00	1,530.00	270 (g)
(c)	One engineer	1,080.00	1,080.00	270 (h)
(d)	One engineer	972.00	972.00	267 (g)
(e)	Two engineers, at ₱756 per annum each.....	1,512.00	1,512.00	270 (i)
(f)	One assistant engineer.....	648.00	648.00	267 (h)
Foremen				
(g)	One launch foreman.....	2,720.00	2,720.00	267 (a)
(h)	One assistant foreman.....	1,080.00	1,080.00	267 (b)
Patrons				
(i)	One patron	1,530.00	1,530.00	270 (a)
(j)	One patron	1,275.00	1,275.00	270 (b)
(k)	Two patrons, at ₱972 per annum each.....	1,944.00	1,944.00	267 (d), 270 (c)
(l)	One patron	864.00	.....	.....
(m)	Three patrons, at ₱864 per annum each.....	2,592.00	2,592.00	267 (e)
				273 (a)
				285 (a)
(n)	Five patrons, at ₱648 per annum each.....	3,240.00	3,240.00	270 (d)–(e)
				279 (a)–279 (b)
				288 (a)
(o)	Two patrons, at ₱540 per annum each.....	1,080.00	1,080.00	267 (f)
Machinists				
(p)	Three machinists, at ₱864 per annum each....	2,592.00	2,592.00	276 (a)
				273 (b)
				285 (b)
(q)	Three machinists, at ₱756 per annum each....	2,268.00	2,268.00	270 (j)–(k)
				279 (c)
(r)	Two machinists, at ₱648 per annum each.....	1,296.00	1,296.00	279 (d), 288 (b)
(s)	One machinist	570.00	570.00	267 (n)
(t)	Two machinists, at ₱540 per annum each.....	1,080.00	1,080.00	267 (o)
				282 (a)
(u)	One machinist	432.00	432.00	267 (p)
(v)	One assistant machinist.....	432.00	432.00	276 (c)
Carpenter				
(w)	One carpenter	810.00	810.00	267 (c)
Oiler				
(x)	One oiler	540.00	540.00	270 (q)
Quartermasters				
(y)	One quartermaster	540.00	540.00	276 (b)
(z)	One quartermaster	432.00	432.00	273 (c)
(aa)	Four quartermasters, at ₱378 per annum each	1,512.00	1,512.00	270 (l) 270 (m)
(bb)	Two quartermasters, at ₱324 per annum each	648.00	648.00	267 (l)

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
Firemen				
(cc)	Five firemen, at ₱432 per annum each.....	2,160.00	2,160.00	267 (i) 267 (j) 273 (d) 276 (d)
(dd)	Two firemen, at ₱378 per annum each.....	756.00	756.00	267 (k)
(ee)	One fireman	276.00	276.00	276 (e)
Seamen				
(ff)	Twelve seamen, at ₱324 per annum each.....	3,888.00	3,888.00	270 (n)–(p) 273 (e) 279 (e)
(gg)	Eleven seamen, at ₱300 per annum each.....	3,300.00	3,300.00	267 (m)
(hh)	One seaman	278.00	278.00	276 (f)
(ii)	Three seamen, at ₱240 per annum each.....	720.00	720.00	279 (f)
Sailors				
(jj)	Three sailors, at ₱300 per annum each.....	900.00	900.00	288 (c) 285 (c)
Boatmen				
(kk)	One boatman	300.00	300.00	279 (g)
(ll)	One boatman	280.00	280.00	282 (b)
(mm)	One boatman	240.00	240.00	279 (h)
(nn)	Subsistence of officers and crews of launches, boats and motorboats.....	17,615.00	.....	.....
	【Subsistence of launch crews】.....	.....	5,280.80	268
	【Subsistence of officers and crews of launches and motorboats】.....	.....	7,272.00	271
	【Subsistence of crew of launch】.....	.....	923.20	274
	【Subsistence of crew of launch】.....	.....	1,188.00	277
	【Subsistence of crew of boat and motor- boat】 .....	.....	1,588.00	280
	【Subsistence of crew of motorboat】.....	.....	264.80	283
	【Subsistence of crew of motor launch】.....	.....	657.60	286
	【Subsistence of crew of launch】.....	.....	440.00	289
(oo)	Clothing allowance to crews of launches, boats and motorboats.....	1,607.00	.....	.....
	【Clothing allowance to crews】.....	.....	788.80	269
	【Clothing allowance to crews】.....	.....	400.00	272
	【Clothing allowance to crew of launch】.....	64.00	275
	【Clothing allowance to crew of launch】.....	64.00	278

E.—DEPARTMENT OF FINANCE

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GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(3) BUREAU OF CUSTOMS				
	【Clothing allowance to crew of boat and motorboat】		136.00	281
	【Clothing allowance to crew】.....		56.00	284
	【Clothing allowance to crew of motor launch】		64.00	287
	【Clothing allowance of crew】.....		34.40	290
	Total	1,166,191.00	1,145,848.60	

INTERNAL ORGANIZATION

1. 1 Insular Collector of Customs.....	₱6,120.00	146. 1 messenger	540.00
2. 1 Insular Deputy Collector of Customs.....	5,100.00	149. 2 messengers, at ₱324 per annum each.....	648.00
ADMINISTRATIVE DIVISION			
7. 1 chief, administrative division.....	4,250.00	151. 3 messengers, at ₱240 per annum each.....	720.00
13. 1 special agent	4,000.00	200. 2 laborers, at ₱486 per annum each.....	972.00
21. 1 assistant chief of division.....	2,380.00	201. 2 laborers, at ₱378 per annum each.....	756.00
104. 1 clerk	2,040.00	APPRAISERS DIVISION	
110. 1 clerk	1,080.00	9. 1 chief appraiser	4,250.00
111. 1 clerk	972.00	17. 1 assistant chief appraiser.....	3,400.00
114. 2 clerks, at ₱864 per annum each.....	1,728.00	27. 1 appraiser	3,060.00
116. 2 clerks, at ₱756 per annum each.....	1,512.00	28. 1 appraiser	2,550.00
117. 2 clerks, at ₱648 per annum each.....	1,296.00	29. 2 appraisers, at ₱2,380 per annum each.....	4,760.00
119. 2 clerks, at ₱540 per annum each.....	1,080.00	30. 4 appraisers, at ₱2,040 per annum each.....	8,160.00
122. 3 clerks, at ₱432 per annum each.....	1,296.00	33. 2 examiners, ₱2,040 per annum each.....	4,080.00
123. 1 clerk	378.00	34. 3 examiners, at ₱1,700 per annum each.....	5,100.00
125(a). 1 clerk	240.00	34a. 1 examiner	1,700.00
151. 10 messengers, at ₱240 per annum each.....	2,400.00	35. 5 examiners, at ₱1,530 per annum each.....	7,650.00
CASH DIVISION			
8. 1 chief of cash division.....	4,250.00	36. 2 examiners, at ₱1,428 per annum each.....	2,856.00
22. 1 assistant chief of division.....	2,040.00	37. 1 examiner	1,326.00
23. 1 property clerk	1,530.00	38. 3 examiners, at ₱1,224 per annum each.....	3,672.00
93. 1 deputy disbursing officer.....	1,530.00	39. 4 examiners, at ₱1,122 per annum each.....	4,488.00
94. 1 assistant disbursing officer.....	1,326.00	40. 11 examiners, at ₱1,080 per annum each.....	11,880.00
95. 1 teller	1,530.00	41. 1 examiner	1,026.00
105. 2 clerks, at ₱1,530 per annum each.....	3,060.00	42. 1 examiner	972.00
106a. 1 clerk	1,428.00	44. 4 assistant examiners, at ₱972 per annum each	3,888.00
107. 1 clerk	1,326.00	45. 3 assistant examiners, at ₱864 per annum each	2,592.00
114. 4 clerks, at ₱864 per annum each.....	3,456.00	46. 4 assistant examiners, at ₱756 per annum each	3,024.00
116. 2 clerks, at ₱756 per annum each.....	1,512.00	47. 1 assistant examiner	648.00
117. 5 clerks, at ₱648 per annum each.....	3,240.00	48. 1 assistant examiner	540.00
119. 2 clerks, at ₱540 per annum each.....	1,080.00	49. 1 assistant examiner	432.00
121. 1 clerk	486.00	108. 2 clerks, at ₱1,224 per annum each.....	2,448.00
122. 3 clerks, at ₱432 per annum each.....	1,296.00	117. 4 clerks, at ₱648 per annum each.....	2,592.00
125(b). 1 clerk, at ₱20 per month.....	40.00		

(3) BUREAU OF CUSTOMS

INTERNAL ORGANIZATION

225.	2 chief engineers, at ₱4,590 per annum each	9,180.00	272.	1 laborer	405.00
226.	1 chief engineer	3,825.00	290.	Subsistence of officers, petty officers, patrons and crews:	
228.	2 first assistant engineers, at ₱2,805 per annum each	5,610.00		24 officers at ₱1.60 per day each	14,016.00
229.	1 first assistant engineer	2,244.00		3 radio operators at ₱1.60 per day each..	1,752.00
231.	2 second assistant engineers, at ₱1,836 per annum each	3,672.00		2 supercargoes at ₱0.88 per day each.....	642.40
232.	1 second assistant engineer	1,683.00		17 petty officers at ₱0.88 per day each.....	5,460.40
234.	2 third assistant engineers, at ₱1,683 per annum each	3,366.00		96 members of the crews at ₱0.40 per day each	14,016.00
235.	1 third assistant engineer	1,530.00		For additional personnel of vessels.....	4,169.20
236.	1 launch engineer	918.00	291.	Clothing allowance to crews of vessels:	
216.	2 first officers, at ₱2,805 per annum each...	5,610.00		12 oilers	288.00
217.	1 first officer	2,244.00		20 firemen	480.00
219.	2 second officers, at ₱1,836 per annum each	3,672.00		9 quartermasters	216.00
220.	1 second officer	1,683.00		3 second cooks	72.00
222.	2 third officers, at ₱1,683 per annum each	3,366.00		3 coalpassers	72.00
223.	1 third officer	1,530.00		6 coxswains	144.00
104a.	1 clerk	2,040.00		34 sailors	816.00
105a.	1 clerk	1,530.00		9 mess boys	72.00
109a.	1 clerk	1,122.00		For clothing allowance of additional personnel of vessels	168.00
110a.	1 clerk	1,080.00	292.	Rations in kind furnished to lightkeepers and boatmen at light stations:	
104b.	1 clerk	2,040.00		2 employees at Ambulong.....	240.00
116a.	1 clerk	756.00		6 employees at Apo Reef.....	720.00
119a.	1 clerk	540.00		2 employees at Balabac.....	240.00
274.	1 lightkeeper	1,122.00		5 employees at Bojeador Cape.....	600.00
275.	2 lightkeepers, at ₱972 per annum each...	1,944.00		5 employees at Bugui Point.....	600.00
276.	16 lightkeepers, at ₱864 per annum each...	13,824.00		6 employees at Caba.....	720.00
277.	1 lightkeeper	767.00		5 employees at Capitancillo.....	600.00
278.	6 lightkeepers, at ₱756 per annum each.....	4,536.00		5 employees at Capones.....	600.00
279.	1 lightkeeper	659.00		4 employees at Capul.....	189.10
280.	30 lightkeepers, at ₱648 per annum each...	19,440.00		2 employees at Colorado Point.....	94.56
281.	44 lightkeepers, at ₱540 per annum each...	23,760.00		5 employees at Engaño Cape.....	600.00
282.	5 lightkeepers, at ₱486 per annum each.....	2,430.00		5 employees at Gigantes	236.34
283.	1 lightkeeper	443.00		4 employees at Longoy.....	480.00
284.	23 lightkeepers, at ₱432 per annum each.....	9,936.00		4 employees at Manigonigo.....	480.00
285.	58 lightkeepers, at ₱378 per annum each...	21,924.00		2 employees at Matabao.....	240.00
286.	27 lightkeepers, at ₱324 per annum each.....	8,748.00		5 employees at Maniguin.....	600.00
287.	28 lightkeepers, at ₱300 per annum each.....	8,400.00		2 employees at Mataja.....	240.00
288.	11 lightkeepers, at ₱240 per annum each.....	2,640.00		6 employees at Melville Cape.....	720.00
289.	10 lightkeepers, at ₱180 per annum each.....	1,800.00		4 employees at Saluag	480.00
238.	3 radio operators, at ₱1,530 per annum each	4,590.00		3 employees at San Agustin Cape.....	360.00
273.	1 patron	918.00		6 employees at San Bernardino.....	720.00
255.	1 steward	810.00		4 employees at San Miguel.....	480.00
256.	2 stewards, at ₱648 per annum each.....	1,296.00		2 employees at San Vicente.....	240.00
257.	2 supercargoes, at ₱648 per annum each...	1,296.00		3 employees at Sialat Point.....	360.00
249a.	3 boatswains, at ₱648 per annum each.....	1,944.00		4 employees at Subic Bay.....	480.00
250a.	3 carpenters, at ₱648 per annum each.....	1,944.00		5 employees at Suluan	600.00
259.	3 chief cooks, at ₱648 per annum each.....	1,944.00		5 employees at Tanguingui.....	600.00
241.	2 machinists, at ₱648 per annum each.....	1,296.00		6 employees at Tubataha	720.00
242.	1 machinist	540.00		3 employees at Ungay Point.....	360.00
243a.	11 oilers, at ₱540 per annum each.....	5,940.00	293.	Rations in kind furnished to lightkeepers and boatmen at light stations:	
244a.	18 firemen, at ₱486 per annum each.....	8,748.00		3 employees at Cabilisan, Samar.....	360.00
245.	1 fireman	428.00		3 employees at Apunan Point.....	360.00
251a.	9 quartermasters, at ₱378 per annum each	3,402.00		3 employees at Calavite Point.....	360.00
260a.	3 second cooks, at ₱378 per annum each.....	1,134.00		4 employees at Pearl Bank.....	480.00
246a.	1 coalpasser	378.00		3 employees at Sibago, Zamboanga.....	360.00
253.	6 coxswains, at ₱356 per annum each	2,136.00		4 employees at Tres Reyes, Marinduque...	480.00
261.	30 sailors, at ₱324 per annum each.....	9,720.00		4 employees at Dumali Point.....	480.00
262.	4 sailors, at ₱300 per annum each.....	1,200.00		Salaries of captain, officers and crew of the steamer "Arayat", as follows:	
263.	2 boatmen, at ₱300 per annum each.....	600.00	213.	1 captain	4,590.00
269a.	9 mess boys, at ₱264 per annum each.....	2,376.00	215.	1 first officer	2,805.00
264.	22 boatmen, at ₱240 per annum each.....	5,280.00	218.	1 second officer	1,836.00
265.	5 boatmen, at ₱216 per annum each.....	1,080.00	221.	1 third officer	1,683.00
266.	5 boatmen, at ₱192 per annum each.....	960.00	237.	1 radio operator	1,530.00
267.	55 boatmen, at ₱180 per annum each.....	9,900.00	224.	1 chief engineer	4,590.00
268.	4 boatmen, at ₱120 per annum each.....	480.00	227.	1 first assistant engineer	2,805.00
270.	1 chauffeur-mechanic	714.00	230.	1 second assistant engineer	1,836.00
271.	1 laborer	694.00			

E.—DEPARTMENT OF FINANCE

(3) BUREAU OF CUSTOMS

INTERNAL ORGANIZATION

233. 1 third assistant engineer.....	1,683.00	Harbor Launch No. 5	
240. 2 motorboat machinists, at ₱648 per annum each	1,296.00	(m) 1 patron	864.00
239. 3 machinists, at ₱756 per annum each.....	2,268.00	(d) 1 engineer	972.00
243. 6 oilers, at ₱540 per annum each.....	3,240.00	(cc) 1 fireman	432.00
244. 3 firemen, at ₱486 per annum each.....	1,458.00	(dd) 1 fireman	378.00
246. 3 coal-passers, at ₱378 per annum each.....	1,134.00	(bb) 1 quartermaster	324.00
247. 1 storekeeper	486.00	(gg) 4 seamen	1,200.00
248. 1 storekeeper	324.00	Motor boat No. 1	
249. 1 boatswain	648.00	(bb) 1 quartermaster	324.00
250. 1 carpenter	648.00	(u) 1 machinist	432.00
251. 3 quartermasters, at ₱378 per annum each....	1,134.00	Motorboat No. 2	
252. 2 coxswains, at ₱378 per annum each.....	756.00	(o) 1 patron	540.00
254. 12 seamen, at ₱378 per annum each.....	4,536.00	(t) 1 machinist	540.00
256a. 1 steward	648.00	(gg) 1 seaman	300.00
269. 3 messboys, at ₱264 per annum each.....	792.00	Motorboat No. 7	
258. 1 first cook	648.00	(o) 1 patron	540.00
260. 1 second cook	378.00	(s) 1 machinist	570.00
294. Subsistence of captain, officers and crew of the steamer "Arayat":		(gg) 1 seaman	300.00
1 captain at ₱1.80 per day	657.00	nn. Subsistence of launch crews:	
1 first officer at ₱1.80 per day	657.00	27 members of the crew at ₱0.40 per day each	5,281.40
1 second officer at ₱1.80 per day	657.00	oo. Clothing allowance to crews:	
1 third officer at ₱1.80 per day.....	657.00	99 uniform white suits at ₱3.70.....	366.30
1 radio operator at ₱1.80 per day.....	657.00	95 uniform black suits at ₱3.30.....	313.50
1 chief engineer at ₱1.80 per day.....	657.00	Other expenses not specifically detailed....	108.90
1 first assistant engineer at ₱1.80 per day	657.00	IMMIGRATION DIVISION	
1 second assistant engineer at ₱1.80 per day	657.00	14. 1 chief of division	3,825.00
1 third assistant engineer at ₱1.80 per day	657.00	20. 1 assistant chief of division	2,720.00
2 motorboat machinists at ₱0.96 per day each	700.80	71. 2 immigration inspectors, at ₱2,040 per annum each	4,080.00
3 machinists at ₱0.96 per day each.....	1,051.20	72. 1 immigration inspector	1,700.00
6 oilers at ₱0.96 per day each.....	2,102.40	73. 1 immigration inspector	972.00
3 firemen at ₱0.40 per day each.....	438.00	74a. 1 immigration inspector	864.00
3 coal-passers at ₱0.40 per day each.....	438.00	74. 1 immigration inspector	864.00
2 storekeepers at ₱0.40 per day each.....	292.00	75. 2 immigration inspectors, at ₱756 per annum each	1,512.00
1 boatswain at ₱0.96 per day	350.40	76. 1 immigration inspector	594.00
1 carpenter at ₱0.96 per day.....	350.40	92. 1 overseer	1,530.00
3 quartermasters at ₱0.96 per day each....	1,051.20	102. 1 Chinese interpreter	1,275.00
2 coxswains at ₱0.96 per day each.....	700.80	103. 2 Chinese interpreters, at ₱1,080 per annum each	2,160.00
12 seamen at ₱0.40 per day each.....	1,752.00	114. 1 clerk	864.00
1 steward at ₱0.96 per day.....	350.40	116. 2 clerks, at ₱756 per annum each.....	1,512.00
3 messboys at ₱0.40 per day each.....	438.00	117. 1 clerk	648.00
1 first cook at ₱0.40 per day.....	146.00	119. 1 clerk	540.00
1 second cook at ₱0.40 per day.....	146.00	121. 1 clerk	486.00
Other expenses not specifically detailed....	49.40	122. 3 clerks, at ₱432 per annum each.....	1,296.00
295. Clothing allowance to crew of the steamer "Arayat":		135. 3 guards, at ₱648 per annum each.....	1,944.00
160 uniforms white suits at ₱3.70.....	592.00	137. 1 guard	486.00
140 uniforms black suits at ₱3.30.....	462.00	149. 1 messenger	324.00
Other expenses not specifically detailed..	146.00	151. 2 messengers, at ₱240 per annum each.....	480.00
Salaries and wages of launch foremen and crews as follows:		STATISTICAL DIVISION	
Launch Office		15. 1 chief of division	3,400.00
296. (g) 1 launch foreman	2,720.00	105. 1 clerk	1,530.00
(h) 1 assistant foreman	1,080.00	106. 1 clerk	1,428.00
(w) 1 carpenter	810.00	110. 3 clerks, at ₱1,080 per annum each.....	3,240.00
Harbor Launch No. 2		111. 1 clerk	972.00
(k) 1 patron	972.00	114. 1 clerk	864.00
(e) 1 engineer	756.00	115. 1 clerk	810.00
(f) 1 assistant engineer	648.00	116. 1 clerk	756.00
(cc) 1 fireman	432.00	117. 1 clerk	648.00
(dd) 1 fireman	378.00	119. 3 clerks, at ₱540 per annum each.....	1,620.00
(gg) 5 seamen at ₱300 per annum each	1,500.00	122. 5 clerks, at ₱432 per annum each.....	2,160.00
		125(a). 1 clerk	240.00
		151. 2 messengers, at ₱240 per annum each.....	480.00

(3) BUREAU OF CUSTOMS

INTERNAL ORGANIZATION

SECRET SERVICE DIVISION

6. 1 chief of the customs secret service.....	4,675.00
18. 1 assistant chief of the customs secret service	3,060.00
152. 1 supervising customs secret service agent....	3,060.00
153. 1 supervising customs secret service agent....	2,397.00
154. 1 supervising customs secret service agent....	2,295.00
155. 3 supervising customs secret service agents, at ₱2,040 per annum each.....	6,120.00
156. 1 supervising customs secret service agent....	1,870.00
157. 1 supervising customs secret service agent....	1,785.00
158. 2 supervising customs secret service agents, at ₱1,700 per annum each.....	3,400.00
159. 1 supervising customs secret service agent....	1,080.00
160. 1 customs secret service agent.....	1,700.00
161. 1 customs secret service agent.....	1,632.00
162. 2 customs secret service agents, at ₱1,080 per annum each.....	2,160.00
163. 2 customs secret service agents, at ₱972 per annum each	1,944.00
164. 1 customs secret service agent.....	918.00
165. 3 customs secret service agents, at ₱864 per annum each	2,592.00
166. 6 customs secret service agents, at ₱810 per annum each	4,860.00
167. 7 customs secret service agents, at ₱756 per annum each	5,292.00
168. 4 customs secret service agents, at ₱702 per annum each	2,808.00
169. 24 customs secret service agents, at ₱648 per annum each.....	15,552.00
170. 1 customs secret service agent.....	540.00
171. 1 customs secret service agent	432.00
172. 1 customs secret service agent.....	864.00
173. 2 customs secret service agents, at ₱810 per annum each	1,620.00
174. 1 customs secret service agent.....	756.00
175. 4 customs secret service agents, at ₱648 per annum each	2,592.00
176. 1 chief of police	972.00
177. 1 sergeant of police	594.00
178. 3 policemen, at ₱540 per annum each.....	1,620.00
179. 20 policemen, at ₱432 per annum each.....	8,640.00
181. 1 chief watchman	1,530.00
182. 2 watchmen, at ₱702 per annum each.....	1,404.00
183. 12 watchmen, at ₱648 per annum each.....	7,776.00
184. 14 watchmen, at ₱540 per annum each.....	7,560.00
209. 1 chauffeur	756.00
296. Salaries and wages of officers and crews of launches and motorboats, as follows:	

Customs Secret Service Motor No. 2

(i) 1 patron	1,530.00
(a) 1 engineer	2,397.00
(b) 1 engineer	1,530.00
(g) 1 machinist	756.00
(aa) 2 quartermasters, at ₱378 per annum each	756.00
(ff) 3 seamen, at ₱324 per annum each..	972.00

Customs Secret Service Motor No. 4

(j) 1 patron	1,275.00
(k) 1 patron	972.00
(e) 1 engineer	1,080.00
(g) 1 machinist	756.00
(aa) 2 quartermasters, at ₱378 per annum each	756.00
(ff) 4 seamen, at ₱324 per annum each	1,296.00
(z) 1 oiler	540.00

Customs Secret Service Motor No. 5

(n) 2 patrons, at ₱648 per annum each	1,296.00
(e) 1 engineer	756.00
(f) 2 seamen, at ₱324 per annum each..	648.00
(nn) Subsistence of officers and crews of launches and motorboats:	

Customs Secret Service Motor No. 2

1 patron at ₱1.80 per day.....	657.00
2 engineers at ₱0.80 per day each.....	584.00
1 machinist at ₱0.80 per day.....	292.00
2 quartermasters at ₱0.40 per day each...	292.00
3 seamen at ₱0.40 per day each.....	438.00

Customs Secret Service Motor No. 4

2 patrons at ₱0.80 per day each.....	584.00
1 engineer at ₱0.80 per day.....	292.00
1 machinist at ₱0.40 per day.....	146.00
2 quartermasters at ₱0.40 per day each.....	292.00
4 seamen at ₱0.40 per day each.....	584.00
1 oiler at ₱0.40 per day.....	146.00

Customs Secret Service Motor No. 5

2 patrons at ₱0.36 per day each.....	262.80
1 engineer at ₱0.80 per day.....	292.00
2 seamen at ₱0.40 per day each.....	292.00
Other expenses not specifically detailed...	2,118.20
(oo) Clothing allowance to crews:	
50 uniform white suits at ₱3.70.....	185.00
48 uniform black suits at ₱3.30.....	158.40
Other expenses not specifically detailed...	56.60

CEBU CUSTOMHOUSE

3. 1 collector of customs.....	5,100.00
5. 1 deputy collector of customs.....	3,400.00
25. 1 chief of section.....	1,224.00
30. 1 appraiser	2,040.00
40. 1 examiner	1,080.00
43. 2 examiners, at ₱900 per annum each.....	1,800.00
53. 1 calculator	1,080.00
59. 1 surveyor of customs.....	1,530.00
61. 1 wharfinger	2,040.00
65. 1 wharfinger	1,080.00
69. 1 inspector of hulls and boilers.....	3,400.00
88. 1 inspector	756.00
89. 1 inspector	745.00
96. 1 clerk-receiving teller	1,080.00
101. 1 stenographer	1,224.00
110. 1 clerk	1,080.00
116. 1 clerk	756.00
117. 1 clerk	648.00
121. 1 clerk	486.00
136. 6 guards, at ₱540 per annum each.....	3,240.00
138. 15 guards, at ₱432 per annum each.....	6,480.00
139. 1 night guard	432.00
179. 3 policemen, at ₱432 per annum each.....	1,296.00
180. 2 policemen, at ₱324 per annum each.....	648.00
184. 1 watchman	540.00
185. 3 watchmen, at ₱432 per annum each.....	1,296.00
186. 1 watchman	378.00
187. 1 watchman	324.00
189. 2 wharf patrolmen, at ₱432 per annum each	864.00
192. 2 gatekeepers, at ₱432 per annum each.....	864.00
193. 1 gatekeeper	378.00
194. 5 gatekeepers, at ₱324 per annum each.....	1,620.00

E.—DEPARTMENT OF FINANCE

(3) BUREAU OF CUSTOMS

INTERNAL ORGANIZATION

205(b). For laborers handling cargo in the pier and customs bodega:			
4 laborers	1,784.00		
205(d). Laborers for transferring cargo from foreign vessels to the customhouse bodega:			
15 laborers	1,000.00		
212. 1 crane operator	648.00		
296. Wages of crew of launch as follows:			
(m) 1 patron	864.00		
(p) 1 machinist	864.00		
(z) 1 quartermaster	432.00		
(cc) 2 firemen, at P432 per annum each	864.00		
(ff) 2 seamen, at P324 per annum each	648.00		
(nn) Subsistence of crew of launch:			
7 members of the crew at P0.36 per day each	923.20		
(oo) Clothing allowance to crew of launch:			
10 uniform white suits at P3.70.....	37.00		
5 uniform black suits at P3.30.....	16.50		
Other expenses not specifically detailed.....	10.50		
ILOILO CUSTOMHOUSE			
3. 1 collector of customs.....	5,100.00		
5. 1 deputy collector of customs.....	3,400.00		
24. 1 chief of section.....	1,530.00		
26. 1 assistant chief of section.....	972.00		
29. 1 appraiser	2,380.00		
32. 1 assistant appraiser	1,080.00		
43. 1 examiner	900.00		
52. 1 calculator	1,428.00		
58. 1 surveyor of customs.....	2,040.00		
68. 1 boarding officer	1,080.00		
69. 1 inspector of hulls and boilers.....	3,400.00		
63. 1 wharfinger	1,500.00		
88. 1 inspector	756.00		
90. 2 inspectors, at P648 per annum each.....	1,296.00		
97. 1 clerk cashier	972.00		
101. 1 stenographer	1,224.00		
111. 1 clerk	972.00		
116. 1 clerk	756.00		
119. 1 clerk	540.00		
132. 1 storekeeper	972.00		
134. 1 assistant storekeeper	648.00		
185a. 2 watchmen, at P432 per annum each.....	864.00		
136. 1 guard	540.00		
138. 21 guards, at P432 per annum each.....	9,072.00		
140. 1 guard	324.00		
192a. 2 gatekeepers, at P432 per annum each.....	864.00		
145. 1 telephone operator	324.00		
149. 1 messenger	324.00		
150. 1 messenger	300.00		
190. 2 lookouts, at P324 per annum each.....	648.00		
202. 1 laborer	324.00		
203. 1 laborer	300.00		
206. 1 porter	324.00		
205(f). For emergency laborers:			
3 laborers	400.00		
296. Wages of crew of launch as follows:			
296(l). 1 patron	864.00		
(p) 1 machinist	864.00		
(y) 1 quartermaster	540.00		
(v) 1 assistant machinist	432.00		
(cc) 1 fireman	432.00		
(ee) 1 fireman	276.00		
(hh) 1 seaman	278.00		
(nn) Subsistence of crew of launch:			
6 members of the crew, at P0.36 per day each	1,188.00		
(oo) Clothing allowance to crew of launch:			
10 uniform white suits at P3.70.....	37.00		
5 uniform black suits at P3.30.....	16.50		
Other expenses not specifically detailed.....	10.50		
JOLO CUSTOMHOUSE			
4. 1 collector of customs.....	4,250.00		
35. 1 examiner	1,530.00		
91. 1 inspector	540.00		
98. 1 clerk-cashier	864.00		
111. 2 clerks, at P972 per annum each.....	1,944.00		
138. 3 guards, at P432 per annum each	1,296.00		
187. 2 watchmen, at P324 per annum each.....	648.00		
205(c). Laborers for transferring cargo from foreign vessels to the customhouse bodega:			
25 laborers	1,200.00		
208. 1 porter	240.00		
296. Wages of crew of boat and motorboat as follows:			
(n) 2 patrons	1,296.00		
(q) 1 machinist	756.00		
(r) 1 machinist	648.00		
(ff) 1 seaman	324.00		
(ii) 3 seamen	720.00		
(kk) 1 boatman	300.00		
(mm) 1 boatman	240.00		
(nn) Subsistence of crew of boat and motorboat:			
1 patron at P0.48 per day.....	175.20		
1 patron at P0.40 per day.....	146.00		
1 machinist at P0.80 per day.....	292.00		
1 machinist at P0.40 per day.....	146.00		
1 seaman at P0.40 per day.....	146.00		
3 seamen at P0.36 per day each.....	394.20		
2 boatmen at P0.36 per day each.....	262.80		
Other expenses not specifically detailed.....	25.80		
(oo) Clothing allowance to crew of boat and motorboat:			
20 uniform white suits at P3.70.....	74.00		
13 uniform black suits at P3.30.....	42.90		
Other expenses not specifically detailed.....	19.10		
ZAMBOANGA CUSTOMHOUSE			
4. 1 collector of customs.....	4,250.00		
35. 1 examiner	1,530.00		
66. 1 wharfinger	648.00		
99. 1 clerk-cashier	648.00		
117. 1 clerk	648.00		
119. 1 clerk	540.00		
121. 1 clerk	486.00		
136. 1 guard	540.00		
138. 6 guards, at P432 per annum each.....	2,592.00		
149. 1 messenger	824.00		
205(e). Laborers for transferring cargo from foreign vessels to the customhouse bodega:			
4 laborers	1,200.00		
296. Wages of crew of boat and motorboat as follows:			
(t) 1 machinist	540.00		
(ll) 1 boatman	280.00		
(nn) Subsistence of crew of motorboat:			
2 members of the crew at P0.36 per day each	264.80		
(oo) Clothing allowance to crew:			
8 uniform white suits at P3.70.....	29.60		
5 uniform black suits at P3.30.....	16.50		
Other expenses not specifically detailed.....	9.90		
LEGASPI CUSTOMHOUSE			
4. 1 collector of customs.....	4,250.00		
34. 1 examiner	1,700.00		

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(4) BUREAU OF INTERNAL REVENUE				
15.	One chief of section.....	1,530.00	1,530.00	17
16.	One bookkeeper	1,530.00	1,530.00	18
17.	One chief of section.....	1,326.00	1,326.00	20
18.	<i>One chief of section</i>	1,200.00	.....	.....
19.	One chief, audit, index and assess- ment section	1,122.00	1,122.00	21
20.	One chief, records and transcripts section	972.00	972.00	23
EXAMINERS				
21.	One examiner	2,040.00	2,040.00	24
22.	One examiner	1,700.00	1,700.00	25
23.	One examiner	1,530.00	1,530.00	26
TRANSLATOR				
24.	One translator	1,122.00	1,122.00	27
STENOGRAPHERS				
25.	One stenographer	2,040.00	2,040.00	28
26.	One stenographer	1,530.00	1,530.00	29
27.	One stenographer	1,224.00	1,224.00	30
28.	<i>Three stenographers, at ₱840 per annum each</i>	2,520.00	.....	.....
LAW CLERKS				
29.	Two law clerks, at ₱2,040 per an- num each	4,080.00	4,080.00	31-32
30.	<i>Two law clerks, at ₱1,500 per an- num each</i>	3,000.00	.....	.....
CLERKS				
31.	One clerk	2,380.00	2,380.00	33
32.	One clerk	1,700.00	1,700.00	34
33.	One personnel clerk.....	1,530.00	1,530.00	19
34.	Two clerks, at ₱1,530 per annum each	3,060.00	3,060.00	36-37
35.	One clerk	1,224.00	1,224.00	39
36.	Three clerks, at ₱1,122 per annum each	3,366.00	3,366.00	40
37.	One property clerk.....	1,122.00	1,122.00	22
38.	Seven clerks, at ₱1,080 per annum each	7,560.00	7,560.00	41-44
39.	Seven clerks, at ₱972 per annum each	6,804.00	6,804.00	45-46
40.	Two clerks, at ₱918 per annum each	1,836.00	1,836.00	47
41.	Six clerks, at ₱864 per annum each	5,184.00	5,184.00	48-52

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(4) BUREAU OF INTERNAL REVENUE				
42.	Three clerks, at ₱840 per annum each	2,520.00		
43.	Twelve clerks, at ₱756 per annum each	9,072.00	9,072.00	53, 55-57
44.	Two clerks, at ₱720 per annum each	1,440.00		
45.	Twenty-seven clerks, at ₱648 per annum each	17,496.00	17,496.00	58-64
46.	Eleven clerks, at ₱600 per annum each	6,600.00		
47.	Thirty-four clerks, at ₱540 per annum each	18,360.00	18,360.00	65-68
48.	One clerk	486.00	486.00	69
49.	Thirty-four clerks, at ₱480 per annum each	16,320.00		
50.	Sixteen clerks, at ₱432 per annum each	6,912.00	6,912.00	70-76
51.	One clerk	378.00	378.00	77
52.	Two clerks, at ₱324 per annum each	648.00	648.00	78-79
AGENTS				
53.	Two supervising agents-at-large, at ₱3,600 per annum each.....	7,200.00		
54.	One agent	3,570.00	3,570.00	80
55.	One agent	3,400.00	3,400.00	81
56.	Two agents, at ₱3,315 per annum each	6,630.00	6,630.00	82-83
57.	Four agents, at ₱3,000 per annum each	12,000.00		
58.	Two agents, at ₱2,975 per annum each	5,950.00	5,950.00	84-85
59.	One agent	2,720.00	2,720.00	86
60.	Eleven agents, at ₱2,700 per annum each	29,700.00		
61.	Six agents, at ₱2,550 per annum each	15,300.00	15,300.00	87-89
62.	Twelve agents, at ₱2,400 per annum each	28,800.00		
63.	One agent	2,210.00	2,210.00	90
64.	Ten agents, at ₱2,040 per annum each	20,400.00	20,400.00	91-97, 99
65.	Three agents, at ₱1,800 per annum each	5,400.00		
66.	Two agents, at ₱1,700 per annum each	3,400.00	3,400.00	100-101

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(4) BUREAU OF INTERNAL REVENUE				
67.	Six agents, at ₱1,680 per annum each	10,080.00	.....	.....
68.	Four agents, at ₱1,530 per annum each	6,120.00	6,120.00	102-105
69.	Two agents, at ₱1,275 per annum each	2,550.00	2,550.00	106-107
70.	One agent	1,200.00	.....	.....
71.	One agent	1,122.00	1,122.00	108
72.	One agent	1,080.00	1,080.00	109
73.	For the employment of six [student] agents to be filled by non-Christian Filipinos [not subject to Civil Service rules], at ₱540 per annum each	3,240.00	3,240.00	210-212
73(a).	For the employment of four agents to be filled by non-Christian Filipinos, at ₱540 per annum each	2,160.00	.....	.....
AGENT'S ASSISTANTS				
74.	Ten agent's assistants, at ₱1,700 per annum each	17,000.00	17,000.00	110-113
75.	Eleven agent's assistants, at ₱1,530 per annum each	16,830.00	16,830.00	114-121
76.	One agent's assistant.....	1,428.00	1,428.00	122
77.	One agent's assistant.....	1,326.00	1,326.00	123
78.	Three agent's assistants, at ₱1,275 per annum each	3,825.00	3,825.00	124
79.	Seven agent's assistants, at ₱1,224 per annum each	8,568.00	8,568.00	125-127
80.	Fifteen agent's assistants, at ₱1,122 per annum each	16,830.00	16,830.00	128-135
81.	Four agent's assistants, at ₱1,080 per annum each	4,320.00	4,320.00	136-138
82.	Three agent's assistants, at ₱972 per annum each	2,916.00	2,916.00	139-140
83.	Six agent's assistants, at ₱960 per annum each	5,760.00	.....	.....
84.	One agent's assistant.....	918.00	918.00	141
85.	Thirteen agent's assistants, at ₱864 per annum each	11,232.00	11,232.00	142-151
86.	One agent's assistant.....	810.00	810.00	152
87.	One agent's assistant.....	756.00	756.00	153
88.	One agent's assistant.....	648.00	648.00	154

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(4) BUREAU OF INTERNAL REVENUE				
INHERITANCE TAX EXAMINERS				
89.	One inheritance tax examiner.....	2,040.00	2,040.00	155
90.	Two inheritance tax examiners, at ₱1,530 per annum each	3,060.00	3,060.00	156-157
INCOME TAX EXAMINERS				
91.	Two income tax examiners, at ₱3,400 per annum each	6,800.00	6,800.00	158
92.	One income tax examiner.....	2,550.00	2,550.00	159
93.	One income tax examiner.....	2,210.00	2,210.00	160
94.	Five income tax examiners, at ₱2,040 per annum each	10,200.00	10,200.00	161-163
95.	Two income tax examiners, at ₱2,000 per annum each.....	4,000.00	.....	.....
96.	One income tax examiner.....	1,700.00	1,700.00	164
97.	Seventeen income tax examiners, at ₱1,530 per annum each	26,010.00	26,010.00	165-167
98.	Four income tax examiners, at ₱1,500 per annum each.....	6,000.00	.....	.....
99.	One income tax examiner.....	1,428.00	1,428.00	168
100.	One income tax examiner.....	1,326.00	1,326.00	169
101.	One income tax examiner.....	1,224.00	1,224.00	170
102.	Two income tax examiners, at ₱1,200 per annum each	2,400.00	.....	.....
103.	One income tax examiner.....	1,080.00	1,080.00	171
104.	Eighteen income tax examiners, at ₱960 per annum each.....	17,280.00	.....	.....
ASSISTANT INCOME TAX EXAMINERS				
105.	One assistant income tax examiner....	1,800.00	.....	.....
106.	Two assistant income tax examiners, at ₱1,200 per annum each.....	2,400.00	.....	.....
107.	One assistant income tax examiner....	1,122.00	1,122.00	172
108.	Twelve assistant income tax exam- iners, at ₱1,080 per annum each.....	12,960.00	12,960.00	173-175
109.	Ten assistant income tax examiners, at ₱972 per annum each	9,720.00	9,720.00	176-178
110.	Two assistant income tax examiners, at ₱864 per annum each	1,728.00	1,728.00	179-180
111.	One assistant income tax examiner....	648.00	648.00	181
DRUG INSPECTORS				
112.	One drug inspector.....	1,224.00	1,224.00	182
113.	One drug inspector.....	1,200.00	.....	.....

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(4) BUREAU OF INTERNAL REVENUE				
114.	One drug inspector.....	1,122.00	1,122.00	183
115.	Four drug inspectors, at ₱960 per annum each	3,840.00	.....	.....
INSPECTORS OF WEIGHTS AND MEASURES				
116.	Five inspectors of weights and meas- ures, at ₱1,224 per annum each.....	6,120.00	6,120.00	184-188
117.	Five inspectors of weights and meas- ures, at ₱960 per annum each.....	4,800.00	.....	.....
FOREST INSPECTORS				
118.	Two forest inspectors, at ₱1,080 per annum each	2,160.00	2,160.00	189-190
119.	Two forest inspectors, at ₱1,080 per annum each	2,160.00	.....	.....
[CHINESE AND JAPANESE] ACCOUNTANTS IN FOREIGN LANGUAGES				
120.	One [Chinese] accountant.....	2,720.00	2,720.00	191
121.	One [Chinese] accountant.....	2,040.00	2,040.00	192
122.	One accountant [in Chinese].....	2,040.00	2,040.00	193
123.	One [Chinese] accountant.....	1,530.00	1,530.00	194
124.	Seven accountants [in Chinese], at ₱1,530 per annum each.....	10,710.00	10,710.00	195-199
125.	Three [Chinese] accountants, at ₱1,530 per annum each.....	4,590.00	4,590.00	200-201
126.	One [Chinese] accountant.....	1,122.00	1,122.00	202
127.	Two [Chinese] accountants, at ₱1,080 per annum each.....	2,160.00	2,160.00	203
128.	Four accountants [in Chinese], at ₱1,080 per annum each	4,320.00	4,320.00	204-206
129.	One [Japanese] accountant.....	1,080.00	1,080.00	207
130.	Three [Chinese] accountants, at ₱972 per annum each.....	2,916.00	2,916.00	208-209
MESSENGERS				
131.	Four messengers, at ₱378 per annum each	1,512.00	1,512.00	213-214
132.	Two messengers, at ₱300 per annum each	600.00	600.00	215-216
LABORERS				
133.	One mechanic	1,080.00	1,080.00	217
134.	One mechanic	648.00	648.00	218
135.	One janitor, with free quarters while required to live in the Bureau of Internal Revenue building	756.00	756.00	219

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(4) BUREAU OF INTERNAL REVENUE				
136.	Seven laborers, at ₱432 per annum each	3,024.00	3,024.00	220-222
137.	One laborer	405.00	405.00	223
138.	Eight laborers, at ₱324 per annum each	2,592.00	2,592.00	224-226
MISCELLANEOUS				
139. For the employment of special investigators not subject to Civil Service rules, as follows:				
Investigators				
(a)	Four special investigators, at ₱2,040 per annum each	8,160.00	8,160.00	227(a)-(b)
(b)	One special investigator.....	1,224.00	1,224.00	(c)
(c)	Three special investigators, at ₱1,080 per annum each	3,240.00	3,240.00	(d)
(d)	One special investigator.....	1,008.00	1,008.00	(e)
(e)	Six special investigators, at ₱756 per annum each	4,536.00	4,536.00	(f)-(g)
140. Temporary employees and store-keepers, including laborers, as follows:				
Secret Service Agents				
(a)	One secret service agent.....	972.00	972.00	228(a)
(b)	One secret service agent.....	864.00	864.00	(b)
(c)	Two secret service agents, at ₱840 per annum each	1,680.00	.....	.....
(d)	Three secret service agents, at ₱756 per annum each	2,268.00	2,268.00	(c)
(e)	Five secret service agents, at ₱720 per annum each	3,600.00	.....	.....
(f)	Four secret service agents, at ₱648 per annum each	2,592.00	2,592.00	(d)
(g)	Two secret service agents, at ₱600 per annum each	1,200.00	.....	.....
(h)	Fifteen secret service agents, at ₱540 per annum each	8,100.00	8,100.00	(e)-(h)
(i)	Seventeen secret service agents, at ₱480 per annum each.....	8,160.00	.....	.....
Head Gaugers				
(j)	One head gauger.....	756.00	756.00	(i)
(k)	Three head gaugers, at ₱648 per annum each	1,944.00	1,944.00	(j)

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(4) BUREAU OF INTERNAL REVENUE				
Storekeepers				
(l)	Two storekeepers, at ₱864 per annum each	1,728.00	1,728.00	(k)-(l)
(m)	Two storekeepers, at ₱756 per annum each	1,512.00	1,512.00	(m)-(n)
(n)	Eight storekeepers, at ₱648 per annum each	5,184.00	5,184.00	(o)-(p)
(o)	Twenty-six storekeepers, at ₱540 per annum each	14,040.00	14,040.00	(q)-(s)
(p)	Three storekeepers, at ₱540 per annum each	1,620.00	1,620.00	(t)-(v)
(q)	Six storekeepers, at ₱486 per annum each	2,916.00	2,916.00	(w)
(r)	One hundred twenty-five storekeepers, at ₱432 per annum each	54,000.00	54,000.00	(x)-(a-1)
(s)	One storekeeper	378.00	378.00	(b-1)
Clerks				
(t)	Nine clerks, at ₱240 per annum each	2,160.00	2,160.00	(c-1)
Laborers				
(u)	One chauffeur	756.00	756.00	(d-1)
(v)	One motorcycle-driver	702.00	702.00	(e-1)
(w)	One laborer-shipper	594.00	594.00	(f-1)
(x)	Four laborer-stampers, at ₱486 per annum each	1,944.00	1,944.00	(g-1)-(h-1)
(y)	Two laborer-stampers, at ₱432 per annum each	864.00	864.00	(i-1)
(z)	Ten laborer-stampers, at ₱360 per annum each	3,600.00	.....
(a-1)	One laborer-stamper	432.00	432.00	(j-1)
(b-1)	Two laborer-stampers, at ₱378 per annum each	756.00	756.00	(k-1)
(c-1)	Three laborers, at ₱324 per annum each	972.00	972.00	(l-1)
(d-1)	One laborer-mechanic	378.00	378.00	(m-1)
(e-1)	One laborer-sailor	240.00	240.00	(n-1)
(f-1)	Two laborer-janitors, at ₱324 per annum each	648.00	648.00	(o-1)-(p-1)
(g-1)	Thirty-four laborer-messengers, at ₱240 per annum each	8,160.00	.....
(h-1)	One laborer-janitor	240.00	240.00	(q-1)
(i-1)	One laborer-janitor	120.00	120.00	(r-1)
	Total	818,418.00	603,038.00	

E.—DEPARTMENT OF FINANCE

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(4) BUREAU OF INTERNAL REVENUE

INTERNAL ORGANIZATION

1. 1 Collector of Internal Revenue.....	₱6,120.00		
2. 1 Deputy Collector of Internal Revenue.....	5,100.00		
ADMINISTRATIVE DIVISION			
6. 1 chief of division.....	3,825.00		
8. 1 assistant chief of division.....	2,720.00		
31. 1 clerk	2,380.00		
133. 1 mechanic	1,080.00		
135. 1 janitor, with free quarters while required to live in the Bureau of Internal Revenue building	756.00		
136. 7 laborers	3,024.00		
140(u). 1 chauffeur	756.00		
140(v). 1 motorcycle-driver	702.00		
140(w). 1 laborer-shipper	594.00		
140(a-1). 1 laborer-stamper	432.00		
Stenographic Section			
25. 1 stenographer	2,040.00		
39. 1 clerk	972.00		
45. 1 clerk	648.00		
Records and Mailing Section			
14. 1 chief, records section	1,700.00		
38. 2 clerks, at ₱1,080 per annum each.....	2,160.00		
43. 1 clerk	756.00		
45. 1 clerk	648.00		
47. 6 clerks, at ₱540 per annum each.....	3,240.00		
50. 3 clerks, at ₱432 per annum each.....	1,296.00		
138. 2 laborers, at ₱324 per annum each.....	648.00		
140(i-1). 1 laborer-janitor	120.00		
General Service Section			
41. 1 clerk	864.00		
45. 1 clerk	648.00		
140(x). 1 laborer-stamper	486.00		
131. 2 messengers, at ₱378 per annum each.....	756.00		
132. 2 messengers, at ₱300 per annum each.....	600.00		
Property Section			
16. 1 bookkeeper	1,530.00		
37. 1 property clerk	1,122.00		
47. 1 clerk	540.00		
134. 1 mechanic	648.00		
137. 1 laborer	405.00		
138. 1 laborer	324.00		
140(t). 1 clerk	240.00		
140(x). 1 laborer-stamper	486.00		
140(y). 1 laborer-stamper	432.00		
140(b-1). 1 laborer-stamper	378.00		
Cash and Disbursement Section			
13. 1 cashier and disbursing officer.....	2,040.00		
33. 1 personnel clerk	1,530.00		
36. 1 clerk	1,122.00		
42. 1 clerk	840.00		
43. 1 clerk	756.00		
45. 2 clerks, at ₱648 per annum each.....	1,296.00		
50. 1 clerk	432.00		
138. 4 laborers, at ₱324 per annum each.....	1,296.00		
140(t). 1 clerk	240.00		
140(x). 2 laborer-stampers, at ₱486 per annum each	972.00		
140(y). 1 laborer-stamper	432.00		
140(b-1). 1 laborer-stamper	378.00		
140(z). 10 laborer-stampers, at ₱360 per annum each	3,600.00		
140(c-1). 1 laborer-stamper	324.00		
140(d-1). 1 laborer-mechanic	378.00		
		LAW DIVISION	
		3. 1 chief of division.....	4,675.00
		8. 1 assistant chief of division.....	2,720.00
		24. 1 translator	1,122.00
		27. 1 stenographer	1,224.00
		28. 2 stenographers, at ₱840 per annum each...	1,680.00
		29. 2 law clerks, at ₱2,040 per annum each.....	4,080.00
		30. 2 law clerks at ₱1,500 per annum each.....	3,000.00
		32. 1 clerk	1,700.00
		34. 1 clerk	1,530.00
		38. 1 clerk	1,080.00
		41. 1 clerk	864.00
		43. 2 clerks, at ₱756 per annum each.....	1,512.00
		45. 1 clerk	648.00
		50. 1 clerk	432.00
		138. 1 laborer	324.00
		140(t). 1 clerk	240.00
		REVENUE ACCOUNTS AND STATISTICAL DIVISION	
		4. 1 chief of division	4,250.00
		9. 1 assistant chief of division	2,040.00
		21. 1 examiner	2,040.00
		22. 1 examiner	1,700.00
		23. 1 examiner	1,530.00
		35. 1 clerk	1,224.00
		36. 2 clerks, at ₱1,122 per annum each.....	2,244.00
		39. 4 clerks, at ₱972 per annum each.....	3,888.00
		40. 2 clerks, at ₱918 per annum each.....	1,836.00
		43. 3 clerks, at ₱756 per annum each.....	2,268.00
		45. 8 clerks, at ₱648 per annum each.....	5,184.00
		47. 10 clerks, at ₱540 per annum each.....	5,400.00
		50. 7 clerks, at ₱432 per annum each.....	3,024.00
		51. 1 clerk	378.00
		52. 2 clerks, at ₱324 per annum each.....	648.00
		112. 1 drug inspector	1,224.00
		113. 1 drug inspector	1,200.00
		114. 1 drug inspector	1,122.00
		115. 4 drug inspectors, at ₱960 per annum each	3,840.00
		131. 1 messenger	378.00
		140(t). 2 clerks, at ₱240 per annum each.....	480.00
		140(c-1). 1 laborer-stamper	324.00
		Typewriting Section	
		15. 1 chief of section	1,530.00
		38. 2 clerks, at ₱1,080 per annum each.....	2,160.00
		39. 1 clerk	972.00
		41. 1 clerk	864.00
		Journal Section	
		17. 1 chief of section	1,326.00
		39. 1 clerk	972.00
		41. 1 clerk	864.00
		43. 1 clerk	756.00
		Statistical Section	
		42. 1 clerk	840.00
		44. 1 clerk	720.00
		46. 4 clerks, at ₱600 per annum each.....	2,400.00
		49. 2 clerks, at ₱480 per annum each	960.00
		Checking Section	
		18. 1 chief of section	1,200.00
		42. 1 clerk	840.00
		44. 1 clerk	720.00
		46. 3 clerks, at ₱600 per annum each.....	1,800.00
		49. 2 clerks, at ₱480 per annum each.....	960.00

(4) BUREAU OF INTERNAL REVENUE

INTERNAL ORGANIZATION

140(k). 1 head gauger	648.00		
140(o). 1 storekeeper	540.00		
140(r). 3 storekeepers	1,296.00		
140(g-1). 1 laborer-messenger	240.00		
			Pampanga
		60. 1 agent	2,700.00
		67. 1 agent	1,680.00
		80. 1 agent's assistant	1,122.00
		97. 1 income tax examiner.....	1,530.00
62. 1 agent	2,400.00	140(h). 1 secret service agent.....	540.00
72. 1 agent	1,080.00	140(o). 1 storekeeper	540.00
104. 1 income tax examiner.....	960.00	140(q). 1 storekeeper	486.00
109. 1 assistant income tax examiner.....	972.00	49. 1 clerk	480.00
140(i). 1 secret service agent.....	480.00	140(r). 1 storekeeper	482.00
49. 1 clerk	480.00	140(g-1). 1 laborer-messenger	240.00
140(g-1). 2 laborer-messengers, at P240 per annum each	480.00		
			Nueva Ecija
		60. 1 agent	2,700.00
		74. 1 agent's assistant	1,700.00
		67. 1 agent	1,680.00
		97. 1 income tax examiner.....	1,530.00
		124. 1 accountant	1,530.00
		139(b). 1 special investigator	1,224.00
		140(h). 1 secret service agent.....	540.00
		140(q). 1 storekeeper	486.00
		140(r). 1 storekeeper	482.00
		140(g-1). 1 laborer-messenger	240.00
			Tarlac
		62. 1 agent	2,400.00
		78. 1 agent's assistant	1,275.00
		104. 1 income tax examiner.....	960.00
		110. 1 assistant income tax examiner.....	864.00
		140(i). 1 secret service agent.....	480.00
		140(r). 3 storekeepers	1,296.00
		49. 1 clerk	480.00
		140(g-1). 1 laborer-messenger	240.00
			DISTRICT NO. 4
			Bulacan
		60. 1 agent	2,700.00
		67. 1 agent	1,680.00
		79. 1 agent's assistant	1,224.00
		107. 1 assistant income tax examiner.....	1,122.00
		140(o). 1 storekeeper	540.00
		140(r). 1 storekeeper	482.00
		49. 1 clerk	480.00
		140(g-1). 1 laborer-messenger	240.00
			DISTRICT NO. 5
			Rizal
		65. 1 agent	1,800.00
		74. 1 agent's assistant	1,700.00
		46. 1 clerk	600.00
		49. 1 clerk	480.00
		140(g-1). 1 laborer-messenger	240.00
			DISTRICT NO. 6
			Batangas
		60. 1 agent	2,700.00
		63. 1 agent	2,210.00
		66. 1 agent	1,700.00
		75. 1 agent's assistant	1,530.00
		81. 1 agent's assistant	1,080.00
		109. 1 assistant income tax examiner.....	972.00
		45. 1 clerk	648.00
		139(c). 1 special investigator	1,080.00
		140(o). 1 storekeeper	540.00
		140(r). 2 storekeepers	864.00
		140(g-1). 1 laborer-messenger	240.00
			DISTRICT NO. 3
			Pangasinan
		57. 1 agent	3,000.00
		61. 1 agent	2,560.00
		74. 1 agent's assistant	1,700.00
		98. 1 income tax examiner.....	1,500.00
		79. 1 agent's assistant	1,224.00
		45. 1 clerk	648.00
		139(c). 1 special investigator	1,080.00
		140(e). 1 secret service agent.....	720.00
		140(h). 1 secret service agent.....	540.00
		140(j). 1 head gauger	756.00
		49. 1 clerk	480.00
		140(q). 3 storekeepers	1,458.00
		140(r). 3 storekeepers	1,296.00
		140(c-1). 1 laborer-stamper	324.00
			City of Baguio
		66. 1 agent	1,700.00
		93. 1 income tax examiner	2,210.00

E.—DEPARTMENT OF FINANCE

(4) BUREAU OF INTERNAL REVENUE

INTERNAL ORGANIZATION

Cavite		49. 1 clerk	480.00
60. 1 agent	2,700.00	140(g-1). 1 laborer-messenger	240.00
80. 1 agent's assistant	1,122.00	DISTRICT NO. 8	
97. 1 income tax examiner.....	1,530.00	Albay	
49. 1 clerk	480.00	59. 1 agent	2,720.00
140(g-1). 1 laborer-messenger	240.00	64. 1 agent	2,040.00
Mindoro		85. 1 agent's assistant	864.00
62. 1 agent	2,400.00	97. 1 income tax examiner.....	1,530.00
104. 1 income tax examiner.....	960.00	47. 1 clerk	540.00
140(r). 2 storekeepers	864.00	125. 1 accountant	1,530.00
140(i). 1 secret service agent.....	480.00	140(h). 2 secret service agents.....	1,080.00
49. 1 clerk	480.00	140(n). 1 storekeeper	648.00
140(g-1). 1 laborer-messenger	240.00	140(r). 2 storekeepers	864.00
Bataan		Camarines Sur	
62. 1 agent	2,400.00	60. 1 agent	2,700.00
80. 1 agent's assistant	1,122.00	67. 1 agent	1,680.00
104. 1 income tax examiner.....	960.00	75. 1 agent's assistant	1,530.00
140(i). 1 secret service agent.....	480.00	97. 1 income tax examiner.....	1,530.00
49. 1 clerk	480.00	140(r). 3 storekeepers	1,296.00
140(g-1). 1 laborer-messenger	240.00	49. 1 clerk	480.00
Zambales		140(g-1). 1 laborer-messenger	240.00
62. 1 agent	2,400.00	Sorsogon	
104. 1 income tax examiner.....	960.00	60. 1 agent	2,700.00
140(i). 1 secret service agent.....	480.00	74. 1 agent's assistant	1,700.00
49. 1 clerk	480.00	67. 1 agent	1,680.00
140(g-1). 1 laborer-messenger	240.00	102. 1 income tax examiner.....	1,200.00
DISTRICT NO. 7		140(g). 1 secret service agent.....	600.00
Laguna		49. 1 clerk	480.00
55. 1 agent	3,400.00	140(g-1). 1 laborer-messenger	240.00
60. 1 agent	2,700.00	Masbate	
64. 1 agent	2,040.00	104. 1 income tax examiner.....	960.00
78. 1 agent's assistant	1,275.00	140(i). 1 secret service agent.....	480.00
85. 2 agent's assistants	1,728.00	49. 1 clerk	480.00
97. 1 income tax examiner.....	1,530.00	140(g-1). 1 laborer-messenger	240.00
101. 1 income tax examiner.....	1,224.00	DISTRICT NO. 9	
47. 1 clerk	540.00	Iloilo	
126. 1 accountant	1,122.00	57. 1 agent	3,000.00
139(e). 2 special investigators	1,512.00	61. 1 agent	2,550.00
140(h). 4 secret service agents.....	2,160.00	64. 1 agent	2,040.00
140(k). 1 head gauger	648.00	65. 1 agent	1,800.00
140(o). 4 storekeepers	2,160.00	74. 1 agent's assistant	1,700.00
140(r). 17 storekeepers	7,344.00	75. 1 agent's assistant	1,530.00
140(f-1). 1 laborer-janitor	324.00	79. 1 agent's assistant	1,224.00
Tayabas		80. 1 agent's assistant	1,122.00
57. 1 agent	3,000.00	81. 1 agent's assistant	1,080.00
65. 1 agent	1,800.00	85. 1 agent's assistant	864.00
75. 1 agent's assistant	1,530.00	90. 1 inheritance tax examiner	1,530.00
98. 1 income tax examiner.....	1,500.00	98. 1 income tax examiner	1,500.00
80. 1 agent's assistant	1,122.00	108. 2 assistant income tax examiners, at ₱1,080 per annum each	2,160.00
108. 1 assistant income tax examiner.....	1,080.00	109. 1 assistant income tax examiner	972.00
140(e). 1 secret service agent.....	720.00	47. 2 clerks, at ₱540 per annum each.....	1,080.00
140(h). 1 secret service agent.....	540.00	124. 1 accountant	1,530.00
140(o). 2 storekeepers	1,080.00	130. 1 accountant	972.00
140(r). 9 storekeepers	3,888.00	140(e). 1 secret service agent	720.00
46. 1 clerk	600.00	49. 1 clerk	480.00
49. 1 clerk	480.00	140(o). 1 storekeeper	540.00
140(g-1). 1 laborer-messenger	240.00	140(r). 6 storekeeper, at ₱432 per annum each...	2,592.00
Marinduque		140(g-1). 1 laborer-messenger	240.00
62. 1 agent	2,400.00	140(e-1). 1 laborer-sailor	240.00
104. 1 income tax examiner.....	960.00		
140(i). 1 secret service agent	480.00		

E.—DEPARTMENT OF FINANCE

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(4) BUREAU OF INTERNAL REVENUE

INTERNAL ORGANIZATION

Occidental Negros		104. 1 income tax examiner	960.00
60. 1 agent	2,700.00	140(i). 1 secret service agent	480.00
74. 1 agent's assistant	1,700.00	49. 1 clerk	480.00
85. 1 agent's assistant	864.00	140(g-1). 1 laborer-messenger	240.00
139(c). 1 special investigator	1,080.00	Oriental Misamis	
49. 1 clerk	480.00	62. 1 agent	2,400.00
140(k). 1 head gauger	648.00	80. 1 agent's assistant	1,122.00
140(n). 1 storekeeper	648.00	104. 1 income tax examiner	960.00
140(o). 3 storekeepers, at ₱540 per annum each...	1,620.00	140(i). 1 secret service agent.....	480.00
140(r). 7 storekeepers, at ₱432 per annum each...	3,024.00	49. 1 clerk	480.00
140(g-1). 1 laborer-messenger	240.00	140(g-1). 1 laborer-messenger	240.00
Capiz		DISTRICT NO. 11	
104. 1 income tax examiner.....	960.00	Zamboanga	
140(i). 1 secret service agent.....	480.00	58. 1 agent	2,975.00
49. 1 clerk	480.00	64. 1 agent	2,040.00
DISTRICT NO. 10		97. 1 income tax examiner.....	1,530.00
Cebu		104. 1 income tax examiner	960.00
54. 1 agent	3,570.00	50. 1 clerk	432.00
57. 1 agent	3,000.00	128. 1 accountant	1,080.00
64. 1 agent	2,040.00	73. 1 agent	540.00
74. 1 agent's assistant	1,700.00	139(e). 1 special investigator	756.00
75. 2 agent's assistant, at ₱1,530 per annum each	3,060.00	49. 1 clerk	480.00
79. 1 agent's assistant	1,224.00	140(g-1). 1 laborer-messenger	240.00
85. 2 agent's assistants, at ₱864 per annum each	1,728.00	Davao	
86. 1 agent's assistant	810.00	68. 1 agent	1,530.00
94. 1 income tax examiner	2,040.00	97. 1 income tax examiner	1,530.00
97. 1 income tax examiner	1,530.00	Cotabato	
98. 1 income tax examiner.....	1,500.00	62. 1 agent	2,400.00
108. 1 assistant income tax examiner.....	1,080.00	104. 1 income tax examiner.....	960.00
110. 1 assistant income tax examiner.....	864.00	73. 1 agent	540.00
45. 1 clerk	648.00	140(i). 1 secret service agent.....	480.00
47. 1 clerk	540.00	49. 1 clerk	480.00
49. 1 clerk	480.00	140(g-1). 1 laborer-messenger	240.00
116. 1 inspector of weights and measures	1,224.00	DISTRICT NO. 12	
122. 1 accountant	2,040.00	Leyte	
124. 1 accountant	1,530.00	58. 1 agent	2,975.00
128. 1 accountant	1,080.00	64. 1 agent	2,040.00
140(e). 1 secret service agent.....	720.00	75. 1 agent's assistant	1,530.00
140(h). 1 secret service agent.....	540.00	80. 1 agent's assistant	1,122.00
140(r). 4 storekeepers, at ₱432 per annum each..	1,728.00	82. 1 agent's assistant	972.00
140(f-1). 1 laborer-janitor	324.00	85. 1 agent's assistant	864.00
Oriental Negros		108. 1 assistant income tax examiner.....	1,080.00
104. 1 income tax examiner.....	960.00	46. 1 clerk	600.00
140(d). 1 secret service agent.....	756.00	49. 1 clerk	480.00
140(i). 1 secret service agent.....	480.00	47. 1 clerk	540.00
140(p). 1 storekeeper	540.00	125. 1 accountant	1,530.00
140(r). 2 storekeepers, at ₱432 per annum each...	864.00	140(e). 1 secret service agent.....	720.00
140(g-1). 1 laborer-messenger	240.00	140(r). 1 storekeeper	432.00
Bohol		140(h-1). 1 laborer-janitor	240.00
60. 1 agent	2,700.00	140(g-1). laborer-messenger	240.00
67. 1 agent	1,680.00	Samar	
102. 1 income tax examiner	1,200.00	62. 1 agent	2,400.00
140(g). 1 secret service agent.....	600.00	75. 1 agent's assistant	1,530.00
49. 1 clerk	480.00	77. 1 agent's assistant	1,326.00
140(g-1). 1 laborer-messenger	240.00	80. 1 agent's assistant	1,122.00
Surigao		104. 1 income tax examiner.....	960.00
104. 1 income tax examiner.....	960.00	140(i). 1 secret service agent.....	480.00
140(i). 1 secret service agent	480.00	49. 1 clerk	480.00
49. 1 clerk	480.00	140(g-1). 1 laborer-messenger	240.00
Occidental Misamis		Total for salaries and wages.....	
62. 1 agent	2,400.00	₱818,418.00	
75. 1 agent's assistant	1,530.00		

E.—DEPARTMENT OF FINANCE

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(5) BUREAU OF THE TREASURY				
DIRECTORS				
1.	One [Insular] Treasurer of the Philippines	₱6,120.00	₱6,120.00	1
2.	One Assistant [Insular] Treasurer of the Philippines	5,100.00	5,100.00	2
CHIEFS OF DIVISIONS				
3.	One chief of division and cashier.....	4,675.00	4,675.00	3
4.	One chief of division and currency and bond register	4,250.00	4,250.00	4
5.	One chief of division and second deputy insurance commissioner.....	4,250.00	4,250.00	5
6.	One superintendent [of the mint] and cashier of the mint.....	3,400.00	3,400.00	6
PUBLIC DEBT RECORDER				
7.	One public debt recorder.....	2,550.00	.....	.....
ASSISTANT CHIEFS OF DIVISIONS				
8.	One assistant chief of division.....	3,825.00	.....	.....
9.	One assistant cashier.....	3,400.00	3,400.00	8
10.	One [examiner] assistant chief of division	3,400.00	3,400.00	11
EXAMINERS				
11.	Three examiners, at ₱2,550 per annum each	7,650.00	7,650.00	12-14
12.	Six examiners, at ₱2,040 per annum each	12,240.00	12,240.00	15-18
13.	Three assistant examiners, at ₱1,530 per annum each.....	4,590.00	4,590.00	19-21
14.	One bond clerk and assistant examiner	1,530.00	1,530.00	22
TELLERS				
15.	One paying and receiving teller.....	3,060.00	3,060.00	23
16.	One paying and receiving teller.....	2,040.00	2,040.00	24
17.	One paying and receiving teller.....	1,785.00	1,785.00	25
CLERKS AND STENOGRAPHERS				
18.	One property clerk.....	1,530.00	1,530.00	26
19.	One clerk-stenographer	1,530.00	1,530.00	28
20.	One clerk	1,530.00	1,530.00	27
21.	One clerk	1,080.00	1,080.00	29
22.	One clerk-stenographer	1,080.00	.....	.....
23.	One record clerk.....	1,080.00	1,080.00	30

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(5) BUREAU OF THE TREASURY				
24.	Two clerks, at ₱972 per annum each	1,944.00	1,944.00	31-32
25.	One clerk-stenographer	864.00	864.00	33
26.	Two clerks, at ₱810 per annum each	1,620.00	1,620.00	34
27.	One clerk	756.00	756.00	35
28.	One clerk	702.00	702.00	36
29.	Two clerks, at ₱540 per annum each..	1,080.00	1,080.00	38, 40
30.	One clerk	432.00	432.00	41
【BOOKKEEPERS】 CLERKS				
31.	One 【bookkeeper】 clerk.....	864.00	864.00	43
32.	One clerk 【bookkeeper】	864.00	864.00	44
MONEY-COUNTERS				
33.	One chief money-counter.....	1,080.00	1,080.00	45
34.	Four money-counters, at ₱756 per annum each	3,024.00	3,024.00	46-47
35.	One money-counter and chief janitor..	756.00	756.00	48
36.	Five money-counters, at ₱648 per annum each	3,240.00	3,240.00	49-51
37.	One money-counter	540.00	540.00	52
GUARDS				
38.	One chief guard.....	2,125.00	2,125.00	53
39.	One assistant chief guard.....	2,040.00	2,040.00	54
40.	Four guards, at ₱810 per annum each	3,240.00	3,240.00	55
41.	Four guards, at ₱756 per annum each	3,024.00	3,024.00	56-57
42.	Seven guards, at ₱540 per annum each	3,780.00	3,780.00	58-60
MECHANIC				
43.	One foreman and mechanic.....	1,326.00	1,326.00	61
MESSENGERS				
44.	One messenger	324.00	324.00	62
45.	One messenger	240.00	240.00	63
MISCELLANEOUS				
46.	Temporary employees, including la- borers, as follows:			
	(a) Two messengers, at ₱240 per annum each	480.00	480.00	64(a)
	(b) One janitor	486.00	486.00	64(b)
	(c) For skilled, semi-skilled and unskilled laborers	566.00	566.00	64(c)
47.	Clothing and shoes for guards.....	461.00	461.00	65
	Total	117,553.00	110,098.00	

E.—DEPARTMENT OF FINANCE

(5) BUREAU OF THE TREASURY

INTERNAL ORGANIZATION

1. 1 Treasurer of the Philippines	₱6,120.00			
2. 1 Assistant Treasurer of the Philippines	5,100.00			
DIVISION OF ADMINISTRATION, CURRENCY AND PUBLIC DEBT				
4. 1 chief of division and currency and bond register	4,250.00			
8. 1 assistant chief of division.....	3,825.00			
7. 1 public debt recorder.....	2,550.00			
20. 1 clerk	1,530.00			
19. 1 clerk-stenographer	1,530.00			
18. 1 property clerk	1,530.00			
21. 1 clerk	1,080.00			
23. 1 record clerk	1,080.00			
22. 1 clerk-stenographer	1,080.00			
24. 2 clerks, at ₱972 per annum each.....	1,944.00			
25. 1 clerk-stenographer	864.00			
31. 1 clerk	864.00			
26. 2 clerks, at ₱810 per annum each.....	1,620.00			
27. 1 clerk	756.00			
29. 2 clerks, at ₱540 per annum each.....	1,080.00			
44. 1 messenger	324.00			
45. 1 messenger	240.00			
46(a). 2 messengers, at ₱240 per annum each.....	480.00			
46(c). 1 janitor	486.00			
Guard service				
38. 1 chief guard	2,125.00			
39. 1 assistant chief guard.....	2,040.00			
40. 4 guards, at ₱810 per annum each.....	3,240.00			
41. 4 guards, at ₱756 per annum each.....	3,024.00			
42. 7 guards, at ₱540 per annum each.....	3,780.00			
47. Clothing and shoes for guards:				
Uniforms for 15 guards, twice a year.....	267.20			
Shoes for 15 guards, once a year.....	112.50			
Uniforms and shoes for new appointees.....	81.30			
INSURANCE DIVISION				
5. 1 chief of division and second deputy insurance commissioner			4,250.00	
10. 1 assistant chief of division.....			3,400.00	
11. 3 examiners, at ₱2,550 per annum each.....			7,650.00	
12. 6 examiners, at ₱2,040 per annum each.....			12,240.00	
13. 3 assistant examiners, at ₱1,530 per annum each			4,590.00	
14. 1 bond clerk and assistant examiner.....			1,530.00	
28. 1 clerk			702.00	
CASH DIVISION				
3. 1 chief of division and cashier.....			4,675.00	
9. 1 assistant cashier			3,400.00	
15. 1 paying and receiving teller.....			3,060.00	
16. 1 paying and receiving teller.....			2,040.00	
17. 1 paying and receiving teller.....			1,785.00	
30. 1 clerk			432.00	
32. 1 clerk			864.00	
33. 1 chief money-counter			1,080.00	
34. 4 money-counters, at ₱756 per annum each....			3,024.00	
35. 1 money-counter and chief janitor.....			756.00	
36. 5 money-counters, at ₱648 per annum each....			3,240.00	
37. 1 money-counter			540.00	
46(b). 1 janitor			486.00	
46(c). 2 laborers, at ₱1.35 per day each.....			80.00	
MINT DIVISION				
6. 1 superintendent and cashier of the mint.....			3,400.00	
43. 1 foreman and mechanic			1,826.00	
Total for salaries and wages.....				₱117,553.00

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
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(6) BUREAU OF BANKING

COMMISSIONERS

1. One Bank Commissioner	₱6,120.00	₱6,120.00	1
2. One Assistant Bank Commissioner....	5,100.00	5,100.00	2

EXAMINERS

3. One chief examiner	4,250.00	4,250.00	3
4. Two examiners, at ₱3,400 per annum each	6,800.00	6,800.00	5
5. Five examiners, at ₱2,550 per annum each	12,750.00	12,750.00	6-8
6. One [accountant and assistant] examiner	2,550.00	2,550.00	9

CLERKS

7. One chief clerk and [stenographer] collecting and disbursing officer.....	2,040.00	2,040.00	10
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GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
(6) BUREAU OF BANKING				
8.	One record clerk and typist.....	1,080.00	1,080.00	11
9.	One clerk-typist	432.00	432.00	13
MISCELLANEOUS				
10.	Temporary employees, including laborers, as follows:			
(a)	One clerk-messenger	486.00	486.00	14 (a)
(b)	One messenger-janitor	378.00	378.00	(b)
(c)	For skilled, semi-skilled and unskilled laborers	120.00	120.00	(c)
	Total	42,106.00	42,106.00	

INTERNAL ORGANIZATION

COMMISSIONERS		ADMINISTRATIVE DIVISION		
1.	1 Bank Commissioner	₱6,120.00	6. 1 examiner	2,550.00
2.	1 Assistant Bank Commissioner.....	5,100.00	7. 1 chief clerk and collecting and disbursing officer	2,040.00
EXAMINERS DIVISION			8. 1 record clerk and typist.....	1,080.00
3.	1 chief examiner	4,250.00	9. 1 clerk-typist	432.00
4.	2 examiners, at ₱3,400 per annum each.....	6,800.00	10 (a). 1 clerk-messenger	486.00
5.	5 examiners, at ₱2,550 per annum each.....	12,750.00	10 (b). 1 messenger-janitor	378.00
			10 (c). 1 laborer, at ₱1 a day.....	120.00
			Total for salaries and wages.....	₱42,106.00

[BUREAU OF PRINTING]

[DIRECTORS]

[One Director of Printing]	₱5,100.00	1
[One Assistant Director of Printing]	4,080.00	2

[CHIEFS OF DIVISIONS]

[One superintendent of work and chief of division]	3,230.00	3
[One chief clerk]	2,720.00	4
[Six chiefs of divisions, at ₱2,550 per annum each]	15,300.00	5

[ASSISTANT CHIEFS OF DIVISIONS]

[Seven assistant chiefs of divisions, at ₱1,870 per annum each]	13,090.00	7
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[CHIEFS OF SECTIONS]

[One supervising editor of publications and chief of section]	2,380.00	8
[One employee in charge of buildings, bodegas and transportation and chief of section]	2,210.00	9

GENERAL STATEMENT OF SALARIES AND WAGES

1937 Budget Item No.	Details	1937 requested	1936 authorized	Reference to item numbers of Act No. 4231, unless otherwise stated
【BUREAU OF PRINTING】				
	【One employee in charge of proofs and chief of section】.....		1,700.00	10
	【One cashier and disbursing officer】		1,700.00	11
	【One property clerk (storekeeper) and chief of section】.....		1,080.00	13
【WORK-ORDER WRITERS, ESTIMATORS AND COMPUTERS】				
	【Two work-order writers and computers, at ₱1,530 per annum each】		3,060.00	14-15
	【One computer and assistant estimator】		1,301.00	16
	【One assistant work-order writer and computer】		1,122.00	17
【TECHNICAL EMPLOYEES】				
	【One employee in charge of the Official Gazette】		2,040.00	18
	【One press proof-reader】.....		1,530.00	19
	【One artist-engraver】		1,530.00	20
	【One Diesel engine operator】.....		1,530.00	21
	【One copy editor】		1,377.00	22
【CLERKS】				
	【One clerk】		1,080.00	23
	【One clerk】		864.00	26
	【One clerk】		864.00	27
	【One clerk】		648.00	30
	【One clerk】		594.00	32
【MISCELLANEOUS】				
	【Craftsmen, junior craftsmen, apprentices, watchmen, chauffeurs, messengers, helpers, press feeders, mechanics, carpenters, painters and laborers】.....		249,129.00	38
	【Night and overtime work】.....		26,135.00	39
	【Extra compensation in accordance with section 1657 of the Administrative Code, as amended】.....		30,912.00	40
	【Total】		376,306.00	

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
I.—SALARIES AND WAGES				
(1)	Office of the Secretary.....	₱33,620.00	₱31,820.00	₱31,820.00
(2)	Office of the Secretary—Division of Purchase and Supply.....	130,094.00	131,203.00	129,513.59
(3)	Bureau of Customs.....	1,166,191.00	1,145,848.60	1,098,416.81
(4)	Bureau of Internal Revenue.....	818,418.00	603,038.00	559,514.73
(5)	Bureau of the Treasury.....	117,553.00	110,098.00	104,701.21
(6)	Bureau of Banking.....	42,106.00	42,106.00	39,792.00
	[Bureau of Printing]		376,306.00	374,481.24
	Total for salaries and wages.....	<u>2,307,982.00</u>	<u>2,440,419.60</u>	<u>2,338,239.58</u>
II.—SUNDRY EXPENSES				
1. Traveling expenses of personnel:				
	Hire of automobiles.....	₱2,480.00		
	Street car, taxi and carromata fares	776.00		
	Transportation	74,221.00		
	Fer diems	12,833.00		
	Subsistence and lodging.....	8,415.00		
	Total	<u>₱98,725.00</u>	98,725.00	74,985.00
				68,724.72
2. Freight, express and delivery service:				
	Transportation of supplies and mate- rials	₱8,645.00		
	Total	<u>₱8,645.00</u>	8,645.00	8,457.00
				5,839.49
3. Postal, telegraph, telephone and ca- ble service:				
	Rental of Post Office boxes	₱254.00		
	Telephone rentals	14,789.00		
	Telephone tolls	26.00		
	Telephone installation charges.....	22.00		
	Telephone extra listings	12.00		
	Telegrams	3,166.00		
	Radiograms and cablegrams	2,555.00		
	Postage stamps	15,284.00		
	Money order fees	35.00		
	Sight drafts	3.00		
	Total	<u>₱36,146.00</u>	36,146.00	37,948.00
				28,189.63
4. Illumination and power service:				
	Electric current	₱14,820.00		
	Power in Saw Mill	180.00		
	Gas consumption	1,730.00		
	Total	<u>₱16,730.00</u>	16,730.00	20,140.00
				18,991.41
5. Rental of buildings and grounds:				
	Rental of offices.....	₱16,750.00		
	Total	<u>₱16,750.00</u>	16,750.00	9,730.00
				8,540.20

E.—DEPARTMENT OF FINANCE

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
II.—SUNDRY EXPENSES				
6. Consumption of supplies and materials [, including overalls for employees and oil cloth for use by said employees on tables in the premises of the Bureau of Printing during meal time]:				
	Office stationery	₱29,105.00		
	Ice and drinking water	5,091.00		
	Water service	3,801.00		
	Motor vehicle supplies	4,305.00		
	Watercraft supplies	218,811.00		
	Ordnance supplies	530.00		
	Official label, tax-receipts, metal tags, lead seal, copper wire.....	8,000.00		
	Forage	150.00		
	Toilet supplies	2,640.00		
	Packing supplies	1,170.00		
	Cleaning materials	1,131.00		
	Disinfectants	10.00		
	Electrical supplies	1,166.00		
	Repair supplies	1,360.00		
	Printed forms	20,005.00		
	Internal Revenue stamps	4,500.00		
	Tiki-tiki	10.00		
	Raw sugar	25.00		
	Total	₱301,810.00	301,810.00	631,477.00
				440,343.20
7. Printing and binding reports, documents and publications:				
	Printing and publication of annual reports	₱4,595.00		
	Printing of briefs.....	1,408.00		
	Binding	217.00		
	Total	₱6,220.00	6,220.00	11,372.00
				9,589.59
8. Free distribution of public documents in accordance with section 1653 of the Administrative Code:				
	Official Gazette (English and Spanish)	₱700.00		
	Executive orders and proclamations	395.00		
	Public Laws, Philippine Reports and Administrative Code	2,508.00		
	Opinions of Attorney-General.....	210.00		
	Official rosters and Internal Revenue laws and regulations	187.00		
	Total	₱4,000.00	4,000.00	8,202.00
				3,526.69

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
II.—SUNDRY EXPENSES				
9. Traveling expenses of persons not government employees:				
	Transportation furnished to shipwreck crew	₱1,046.00		
	Subsistence	140.00		
	Deportation expenses	664.00		
	Government witnesses in Internal Revenue cases	75.00		
	Total	₱1,925.00	1,925.00	1,601.11
10. Maintenance, reconstruction and repair of equipment:				
	Automobiles and trucks	₱12,022.80		
	Typewriters	3,996.20		
	Adding machines	5,870.00		
	Tables and chairs	346.00		
	Clocks and water coolers.....	349.00		
	Watercrafts	46,530.00		
	Miscellaneous furniture and equipment	5,233.00		
	Total	₱74,347.00	74,347.00	78,828.28
11. Other services:				
	Subscriptions	₱1,331.00		
	Laundry service	1,222.00		
	Sewer charges	1,385.00		
	Meals furnished to employees	218.50		
	Horseshoeing	18.00		
	Bond premiums	3,479.50		
	Insurance, money order and sheriff's fees	2,098.00		
	Vulcanizing	220.00		
	Charges on survey of under water damage	157.00		
	Advertisements	723.00		
	Rental of fire hydrants.....	96.00		
	Expenses of disbursing agent, Washington, D. C.	10.00		
	Meter rentals	12.00		
	Pierage	91.00		
	Arrastre service	260.00		
	Cleaning service	450.00		
	Sundry petty repairs	205.00		
	Photographs	200.00		
	Purchase of checks and register books	170.00		
	Docket fees	813.00		
	Burglar alarm	374.00		
	Printing of briefs	500.00		
	Repair of electrical installation.....	608.00		
	Retainer's fee of consulting actuary	2,000.00		
	Total	₱16,641.00	16,641.00	44,526.91

E.—DEPARTMENT OF FINANCE

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
II.—SUNDRY EXPENSES				
12. Sundry expenses in connection with secret service:				
	Salaries of secret service agents.....	P16,335.00		
	Compensation of spies	8,855.00		
	Telephone	220.00		
	Traveling	610.00		
	Subsistence	134.00		
	Per diems	160.00		
	Telegrams	6.00		
	Total	<u>P26,320.00</u>	<u>26,320.00</u>	<u>17,500.00</u>
	Total for sundry expenses.....	<u>608,259.00</u>	<u>922,194.00</u>	<u>726,876.02</u>

III.—FURNITURE AND EQUIPMENT

1. For the purchase of furniture and equipment, including one jitney:

OFFICE OF THE SECRETARY

Additional equipment:

3 copies, Public Laws, Vol. 31, English	P34.50
3 copies, Public Laws, Vol. 31, Spanish	11.50
1 copy, Executive Orders and Proclamations, 1935	4.00
1 copy, Philippine Reports, Vol. 57	7.00
1 copy, Official Roster.....	6.00
1 stand, dictionary, all steel.....	17.00
1 water cooler	30.00

DIVISION OF PURCHASE AND SUPPLY

Additional equipment:

6 flags, U. S. 5' × 9' 6", wool..	84.00
6 flags, P. I. 5' × 9' 6", wool..	84.00

BUREAU OF CUSTOMS

For replacing unserviceable equipment:

6 chairs, narra	27.00
4 flags, American	40.00
4 flags, Filipino	40.00
6 chairs, plain, narra.....	27.00
2 numbering machines	36.00
3 glasses, desk	7.50
1 water cooler	25.00
5 benches, wooden	20.00
4 lengths, hose, canvas 1½".....	126.00
2 lengths, hose, canvas, 2½".....	206.00
10 blocks, wood, assorted.....	120.00
1 grinder, meat	6.00
1 grinder, coffee	6.00
12 blankets, white woolen.....	90.00
6 flags, American, assorted.....	50.00
6 flags, Filipino, assorted.....	50.00
6 flags, Customs, assorted.....	50.00
2 frigidaires	2,000.00
6 lengths, hose, canvas.....	570.00

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
III.—FURNITURE AND EQUIPMENT				
	6 chairs, steamer	36.00		
	8 flags, American, large.....	48.00		
	8 flags, Filipino, large.....	48.00		
	6 flags, American, small.....	24.00		
	6 flags, Filipino, small.....	24.00		
	6 flags, Customs	24.00		
	20 life-belts	80.00		
	6 life-buoys, round	24.00		
	1 chair, revolving	21.00		
	1 dictionary	32.00		
BUREAU OF INTERNAL REVENUE				
Additional equipment:				
	Law books	2,000.00		
	Bookcases	499.90		
	20 revolvers, colt, calibre 32.....	840.00		
	Miscellaneous equipment	14,516.10		
For replacing unserviceable equipment:				
	10 machines, numbering, "Bates"			
	7 wheels	570.00		
	5 office desks, 3' x 5' with 5 drawers	200.00		
	5 office chairs, revolving	100.00		
	2 U. S. flags, 5' x 9' 6" wool....	28.00		
	2 P. I. flags, 5' x 9' 6" wool	28.00		
	8 card index files, 4 drawers with steel lock, 5' x 8'	640.00		
	30 dispatch bags	300.00		
	4 office desks, 3' x 5' with 5 drawers	160.00		
	4 typewriters, Underwood No. 5	700.00		
BUREAU OF THE TREASURY				
Additional equipment:				
	3 copies, Public Laws, (2 English and 1 Spanish), Vol. 29	34.50		
	1 copy, Philippine Reports, Vol. 57	7.00		
	1 copy, book, "Financial Exam- ination by Thornton".....	4.00		
For replacing unserviceable equip- ment:				
	2 flags, American	25.00		
	2 flags, Filipino	25.00		
	Total	P24,803.00	24,803.00	7,303.00
	Total for furniture and equipment	24,803.00	7,303.00	30,187.51
IV.—SPECIAL APPROPRIATIONS				
1. For per diems of the members of the Board of Marine Accidents:				
	2 members, non-government employ- ees at P20 per day each for 90 days	P3,000.00		
	Total	P3,000.00	3,000.00	3,000.00
	Total	3,000.00	3,000.00	2,864.89

E.—DEPARTMENT OF FINANCE

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
IV.—SPECIAL APPROPRIATIONS				
2. For the landing and transportation of immigrants' baggage from ships to the Customs office, including salaries and wages, equipment and other expenses:				
SALARIES AND WAGES				
(a)	One foreman	₱1,275.00		
(b)	One assistant foreman.....	648.00		
OTHER EXPENSES				
(c)	Transportation of packages.....	4,577.00		
	Total available appropriation..	₱6,500.00		
	Amount to be paid out of the receipts	(₱6,500.00)		
		<u>0.00</u>	6,500.00	3,869.01
3. Suppression of clandestine distillation of spirits:				
SALARIES AND WAGES				
(a)	Two secret service agents	₱1,512.00		
(b)	Nine secret service agents, at ₱648 per annum each	5,832.00		
(c)	Twenty-two secret service agents, at ₱540 per annum each	11,880.00		
(d)	Eleven secret service agents, at ₱540 per annum each	5,940.00		
OTHER EXPENSES				
(e)	Sundry expenses:			
	Traveling expenses of personnel	₱19,000.00		
	Freight, express and delivery service.....	40.00		
	Postal, telegraph, tel- ephone and cable service	80.00		
	For cutting nipa fruits' stalks	650.00		
	Consumption of sup- plies and materials	20.00		
	Traveling expenses of persons not govern- ment employees.....	46.00		
	Total	₱19,836.00	19,836.00	
Total	.....	₱45,000.00	45,000.00	24,244.00
			24,244.00	29,771.01

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
IV.—SPECIAL APPROPRIATIONS				
4. <i>For the necessary expenses of the National Loan and Investment Board in carrying out the provisions of Commonwealth Act No. 7:</i>				
<i>Salaries and Wages</i>				
<i>Manager</i>				
(a) <i>One Chairman and Manager</i>		₱12,000.00		
		[₱10,000]		
<i>Chiefs of Departments</i>				
(b) <i>One secretary and attorney</i>		6,000.00		
(c) <i>One comptroller</i>		6,000.00		
(d) <i>One chief appraiser and property custodian</i>		5,100.00		
		[₱6,000]		
(e) <i>One actuary and statistician</i>		5,100.00		
		[₱6,000]		
(f) <i>One cashier and disbursing officer</i>		4,800.00		
(g) <i>One chief administrative officer</i>		4,000.00		
(h) <i>One special agent</i>		3,400.00		
<i>Assistant Chiefs of Departments</i>				
(i) <i>One assistant chief appraiser</i>		4,500.00		
(j) <i>One assistant cashier and teller</i>		3,000.00		
		[₱2,550]		
<i>Assistant Attorneys and Law Clerks</i>				
(k) <i>One assistant attorney</i> [₱2,040]		2,400.00		
(l) <i>One assistant attorney</i> [₱1,800]		2,400.00		
(m) <i>One assistant attorney</i> [₱1,320]		1,800.00		
(n) <i>One law clerk</i>		1,500.00		
		[₱1,200]		
(o) <i>One law clerk</i>		1,200.00		
		[₱648]		
<i>Examiners</i>				
(p) <i>One chief examiner</i>		2,400.00		
(q) <i>One assistant examiner</i>		2,000.00		
		[₱1,800]		
(r) <i>One assistant examiner</i>		2,000.00		
(s) <i>One examiner</i>		1,800.00		
<i>Computers and Assistants</i>				
(t) <i>One chief computer</i> [₱1,200]		1,800.00		
(u) <i>One computer</i>		1,200.00		
		[₱960]		
<i>Assistants</i>				
(v) <i>Thirty-six assistants, at ₱0.20 each per hour for 300 days of 4 hours a day</i>		8,640.00		
		[₱8,440]		
<i>Inspectors</i>				
(w) <i>One insurance inspector</i>		2,400.00		
(x) <i>One property inspector</i>		1,800.00		

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
IV.—SPECIAL APPROPRIATIONS				
<i>Clerks and Stenographers</i>				
(y)	One property clerk	1,800.00		
(z)	One record clerk 【¥1,200】	1,800.00		
(a-1)	One clerk	1,260.00		
(b-1)	One clerk	1,200.00		
(c-1)	One clerk-stenographer	1,200.00		
(d-1)	Two clerks, at ¥1,080 per annum each	2,160.00		
(e-1)	One clerk	1,080.00		
(f-1)	One clerk	1,080.00		
(g-1)	One clerk	1,080.00		
(h-1)	One clerk 【¥960】	1,080.00		
(i-1)	One clerk	1,020.00		
(j-1)	One clerk	960.00		
(k-1)	One clerk-stenographer	960.00		
(l-1)	One clerk-stenographer 【¥840】	960.00		
(m-1)	One clerk 【¥720】	840.00		
(n-1)	One clerk 【¥600】	840.00		
(o-1)	One clerk 【¥756】	840.00		
(p-1)	One clerk	840.00		
(q-1)	One clerk 【¥600】	720.00		
(r-1)	One clerk	720.00		
(s-1)	One clerk	660.00		
(t-1)	One clerk 【¥540】	600.00		
(u-1)	One clerk 【¥480】	600.00		
(v-1)	One clerk 【¥540】	600.00		
(w-1)	One clerk 【¥480】	600.00		
(x-1)	One clerk 【¥540】	600.00		
(y-1)	One clerk 【¥540】	600.00		
(z-1)	One clerk 【¥432】	540.00		
(a-2)	One clerk 【¥432】	540.00		
(b-2)	One clerk	480.00		
(c-2)	One clerk	432.00		
(d-2)	One clerk-laborer 【¥324】	360.00		
<i>Teller and Collectors</i>				
(e-2)	One teller 【¥1,224】	1,320.00		
(f-2)	One collector 【¥360】	480.00		
(g-2)	One collector 【¥360】	480.00		
(h-2)	One collector 【¥360】	480.00		
(i-2)	One collector 【¥240】	360.00		
<i>Messengers</i>				
(j-2)	One messenger 【¥300】	360.00		
(k-2)	One messenger 【¥300】	360.00		
<i>Miscellaneous</i>				
(l-2)	Temporary and emergency employees, including skilled semi-skilled and unskilled laborers: 【¥900】	1,500.00		
<i>Total for salaries and wages</i>		121,632.00		

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
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IV.—SPECIAL APPROPRIATIONS

SUNDRY EXPENSES

(l-2) <i>Traveling expenses of personnel</i>	【P3,910】	6,150.00		
(m-2) <i>Freight, express and delivery service</i>		150.00		
(n-2) <i>Postal, telegraph, telephone and cable service</i>		2,650.00		
(o-2) <i>Illumination and power service</i>		700.00		
(p-2) <i>Rental of buildings and grounds</i>	【P100】	1,800.00		
(q-2) <i>Consumption of supplies and materials</i>	【P3,527】	4,500.00		
(r-2) <i>Printing and binding reports, documents and publications</i>	【P1,100】	1,400.00		
(s-2) <i>Maintenance and repair of equipment</i>	【P220】	350.00		
(t-2) <i>Premium on bonds, etc.</i>	【P12,000】	20,000.00		
(u-2) <i>【Reserve for administrative burden】</i>	【P600】			
(v-2) <i>Expenses on foreclosed mortgages</i>	【P20,000】	50,000.00		
(w-2) <i>Other services</i>		5,050.00		
<i>Total for sundry expenses...</i>		<u>92,750.00</u>		

FURNITURE AND EQUIPMENT

(x-2) *For the purchase of furniture and equipment:-*

10 ceiling fans	₱600.00
10 typewriters	1,800.00
2 typewriters, long carriage	630.00
10 desks, narra	270.00
10 chairs, narra.....	53.00
40 chairs, ordinary....	160.00
10 filing cases.....	1,000.00
2 filing index cards, all steel.....	44.00
1 adding machine....	500.00
2 water coolers.....	60.00
6 desk fans.....	180.00
2 American flags.....	30.00
2 Filipino flags.....	30.00
2 sets public laws, English	400.00
2 sets public laws, Spanish	200.00
1 dictionary	60.00
1 dictionary, stand..	25.00
1 dictionary, English and Spanish	10.00
1 set, Executive Orders	40.00

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
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IV.—SPECIAL APPROPRIATIONS

1 Official Roster.....	6.00			
1 set, Philippine Report	500.00			
1 set, "Corpus Juris"	900.00			
1 Bouvier's law dic- tionary	45.00			
1 book, Legal Forms	25.00			
3 book cases.....	75.00			
16 glasses, desk.....	100.00			
1 bicycle	50.00			
Miscellaneous, in- cluding engi- neer's equip- ment, drawing and drafting instruments, etc.	207.00			
Total	₱8,000.00	8,000.00		

Total for furniture and
equipment.. **₱8,010.00** 8,000.00

SPECIAL APPROPRIATIONS

(y-2) Corporate counsel ... ₱9,000	12,000.00
(z-2) Repair and remodeling of building and site including electrical and plumbing installations ₱5,000	2,000.00
Construction of vault ₱2,000	.....
(a-3) For the administration of the Rice and Corn Fund, Act No. 2818, as amended:	

SALARIES AND WAGES

(1) One supervising rural credit agent	₱2,380.00
(2) Two supervising rural credit agents, at ₱2,040 per an- num each	4,080.00
(3) One supervising rural credit agent	1,700.00
(4) Three rural credit agents, at ₱1,224 per annum each	3,672.00
(5) Seven rural credit agents, at ₱1,080 per annum each	7,560.00
(6) One rural credit agent	864.00

COMPARATIVE STATEMENT

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IV.—SPECIAL APPROPRIATIONS

(7) Two rural credit agents, at ₱768 per annum each	1,536.00
(8) Two rural credit agents, at ₱672 per annum each	1,344.00
(9) One rural credit agent	648.00
(10) Two laborer-filers, ₱324 per annum each	648.00
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Total for salaries and wages	24,432.00

SUNDRY EXPENSES

(11) Traveling expenses of personnel	5,000.00
(12) Freight, express and delivery service	26.00
(13) Postal, telegraph, telephone and cable service.....	260.00
(14) Rental of buildings and grounds	264.00
(15) Consumption of supplies and materials	200.00
(16) Maintenance and repair of equipment	100.00
(17) Other services.....	50.00
<hr/>	
Total for sundry expenses..	5,900.00

FURNITURE AND EQUIPMENT

(18) Purchase of furniture and equipment	618.00
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Total for furniture and equipment....	618.00

SUMMARY

Total for salaries and wages	24,432.00
Total for sundry expenses	5,900.00

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
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IV.—SPECIAL APPROPRIATIONS

*Total for
furniture
and equip-
ment* 618.00

*Total avail-
able for
the ad-
ministration of the
Rice and
C o r n
Fund* ₱30,950.00 30,950.00

Total for special appropriations 44,950.00

SUMMARY

Total for salaries and wages..... 121,632.00
Total for sundry expenses..... 92,750.00
Total for furniture and equipment.... 8,000.00
Total for special appropriations..... 44,950.00

*Total available for the Na-
tional Loan and Invest-
ment Board in carrying out
the provisions of Common-
wealth Act No. 7.....* ₱267,332.00

*Amount to be paid out of the
receipts from the various
loanable funds under its
jurisdiction and control,
Section 4, Commonwealth
Act No. 7.....* (₱267,332.00)

0.00

¶For the necessary expenses of the Loan Board in carrying out the provisions of Acts 3335, 3420, 3532, 3838 and 4169:

SALARIES AND WAGES

(a) One loan inspector..... ₱3,825.00
 (b) One clerk-stenographer 1,080.00
 (c) One bookkeeper 1,080.00
 Total for salaries and wages.. 5,985.00

SUNDRY EXPENSES

(d) Traveling expenses of personnel 500.00
 (e) Postal, telegraph, telephone and
cable service 500.00

COMPARATIVE STATEMENT

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IV.—SPECIAL APPROPRIATIONS

(f) Consumption of supplies and materials	327.00
(g) Printing and binding reports, documents and publications.....	100.00
(h) Other services	50.00
Total for sundry expenses.....	1,477.00

FURNITURE AND EQUIPMENT

(i) Purchase of furniture and equipment	100.00
Total for furniture and equipment	100.00

SUMMARY

Total for salaries and wages.....	5,985.00
Total for sundry expenses.....	1,477.00
Total for furniture and equipment....	100.00

Total available for the Loan Board in carrying out the provisions of Acts 3335, 3420, 3532, 3838 and 4169....	₱7,562.00
Amount to be paid out of the receipts from investments of the Loan Fund under Acts 3335, 3420, 3532, 3838 and 4169	(₱7,562.00)
	0.00

5. For the permanent personnel of the Bureau of Printing Revolving Fund:

Directors

(a) One Director of Printing.....	₱5,100.00
(b) One Assistant Director of Printing	4,080.00

Chiefs of Divisions

(c) One superintendent of work and chief of division.....	3,230.00
(d) One chief clerk	2,720.00
(e) Six chiefs of divisions, at ₱2,550 per annum each	15,300.00

E.—DEPARTMENT OF FINANCE

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
IV.—SPECIAL APPROPRIATIONS				
<i>Assistant Chiefs of Divisions</i>				
(f)	Seven assistant chiefs of divisions, at ₱1,870 per annum each	13,090.00		
<i>Chiefs of Sections</i>				
(g)	One supervising editor of publications and chief of section....	2,380.00		
(h)	One employee in charge of buildings, bodegas and transportation and chief of section.....	2,210.00		
(i)	One employee in charge of proofs and chief of section	1,700.00		
(j)	One cashier and disbursing officer	1,700.00		
(k)	One property clerk (store-keeper) and chief of section....	1,080.00		
<i>Work-order Writers, Estimators and Computers</i>				
(l)	One work-order writer and computer	1,530.00		
(m)	One work-order writer and computer	1,530.00		
(n)	One computer and assistant estimator	1,301.00		
(o)	One assistant work-order writer and computer	1,122.00		
<i>Technical Employees</i>				
(p)	One employee in charge of the Official Gazette	2,040.00		
(q)	One press proof-reader.....	1,530.00		
(r)	One artist-engraver	1,530.00		
(s)	One Diesel engine operator.....	1,530.00		
(t)	One copy editor	1,377.00		
<i>Clerks</i>				
(u)	One clerk	1,080.00		
(v)	One clerk	864.00		
(w)	One clerk	864.00		
(x)	One clerk	648.00		
(y)	One clerk	594.00		
Total available for the permanent personnel of the Bureau of Printing.....		₱70,130.00		
Amount to be paid from the Bureau of Printing Revolving Fund		(₱70,130.00)		
		0.00		

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
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IV.—SPECIAL APPROPRIATIONS

6. For salaries and wages of the permanent personnel of the Manila Harbor Board, the provisions of existing law to the contrary notwithstanding:

SALARIES AND WAGES

(a) One electrical and mechanical inspector	₱3,060.00
(b) One clerk	1,080.00
(c) One first assistant mechanic.....	713.00
(d) One second assistant mechanic....	594.00

Total available for salaries and wages of the permanent personnel of the Manila Harbor Board

₱5,447.00

Amount to be paid from the Manila Harbor Board Fund, Act 3002

(₱5,447.00)

0.00

7. For salaries and wages of the permanent personnel of the Fidelity Fund, any provision of existing law to the contrary notwithstanding:

SALARIES AND WAGES

(a) One clerk	₱1,530.00
(b) One clerk	702.00
(c) One clerk	540.00

Total available for salaries and wages of the permanent personnel of the Fidelity Fund..

₱2,772.00

Amount to be paid from the Fidelity Fund, Section 325 of Act 2711

(₱2,772.00)

0.00

8. For the necessary expenses of the Tobacco Board in carrying out the provisions of Act No. 2613, as amended by Act 3179

E.—DEPARTMENT OF FINANCE

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
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IV.—SPECIAL APPROPRIATIONS

the provisions of any existing law to the contrary notwithstanding:

SALARIES AND WAGES

Project No. 1

(Bureau of Internal Revenue)

Agents

(a) One special agent.....	₱4,675.00
(b) One special agent.....	3,060.00
(c) One assistant agent.....	1,224.00

Inspectors

(d) One supervising tobacco inspector	4,250.00
(e) One tobacco inspector.....	2,160.00
(f) One tobacco inspector.....	1,820.00
(g) One tobacco inspector.....	1,700.00
(h) One tobacco inspector.....	1,530.00
(i) One tobacco inspector.....	1,446.00
(j) One tobacco inspector.....	1,242.00
(k) Two tobacco inspectors, at ₱1,200 per annum each.....	2,400.00
(l) One tobacco inspector.....	1,092.00
(m) Three tobacco inspectors, at ₱1,080 per annum each.....	3,240.00
(n) Two tobacco inspectors, at ₱876 per annum each	1,752.00
(o) Three tobacco inspectors, at ₱840 per annum each.....	2,520.00
(p) One tobacco inspector.....	768.00
(q) One tobacco inspector.....	756.00
(r) One tobacco inspector.....	648.00

Clerks

(s) One clerk	1,080.00
(t) One clerk	540.00

Laborer

(u) One laborer	360.00
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Project No. 2

Philippine Tobacco Agents in the United States

(v) One Philippine tobacco agent.....	7,140.00
(w) One Philippine tobacco agent.....	5,100.00
(x) One clerk (stenographer).....	2,400.00

Project No. 3

(Bureau of Plant Industry)

Chief of Section

(y) One chief of tobacco research section	4,250.00
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COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
IV.—SPECIAL APPROPRIATIONS				
<i>Agronomists</i>				
(z)	One agronomist.....	3,060.00		
(a-1)	One assistant agronomist.....	2,040.00		
(b-1)	Two assistant agronomists, at ¥1,700 per annum each.....	3,400.00		
(c-1)	One assistant agronomist.....	1,530.00		
(d-1)	One assistant agronomist.....	1,224.00		
(e-1)	Three assistant agronomists, at ¥1,122 per annum each..	3,366.00		
(f-1)	One assistant agronomist.....	1,020.00		
(g-1)	Five junior agronomists, at ¥540 per annum each.....	2,700.00		
<i>Clerks</i>				
(h-1)	One clerk	280.00		
(i-1)	For temporary and emergency employees, including skilled, semi-skilled and unskilled laborers	7,836.00		
	Total for salaries and wages	83,609.00		
<i>SUNDRY EXPENSES</i>				
(j-1)	Traveling expenses of per- sonnel	15,100.00		
(k-1)	Freight, express and delivery service	1,200.00		
(l-1)	Postal, telegraph, telephone and cable service.....	1,490.00		
(m-1)	Illumination and power service	360.00		
(n-1)	Rental of buildings and grounds	1,650.00		
(o-1)	Consumption of supplies and materials	4,544.00		
(p-1)	Cash contributions and gra- tuities	10.00		
(q-1)	Reconditioning of cigars.....	5,000.00		
(r-1)	U. S. Internal Revenue stamps destroyed.....	2,000.00		
(s-1)	Advertising in U. S. tobacco trade journals	5,000.00		
(t-1)	Advertising in local publica- tions	500.00		
(u-1)	Tobacco pamphlets in U. S....	1,000.00		
(v-1)	Maintenance and repair of equipment	160.00		
(w-1)	Constructions and repairs.....	2,000.00		
(x-1)	Other services	800.00		
(y-1)	Prosecution of cases in China	2,400.00		
	Total for sundry ex- penses	43,214.00		

E.—DEPARTMENT OF FINANCE

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
IV.—SPECIAL APPROPRIATIONS				
<i>FURNITURE AND EQUIPMENT</i>				
(z-1)	<i>For the purchase of furniture and equipment</i>	750.00		
	<i>Total for furniture and equipment</i>	750.00		
<i>SUMMARY</i>				
	<i>Total for salaries and wages.....</i>	83,609.00		
	<i>Total for sundry expenses.....</i>	43,214.00		
	<i>Total for furniture and equipment....</i>	750.00		
	<i>Total available in carrying out the provisions of Act No. 2613, as amended by Act No. 3179</i>	₱127,573.00		
	<i>Amount to be paid from its receipts</i>	(₱127,573.00)		
		0.00		
	Total for special appropriations....	48,000.00	33,744.00	36,504.91
V.—FIXED EXPENDITURES				
<i>a. Public debt:</i>				
	1. Contributions to sinking funds (1).....	2,355,366.00	2,381,910.00	2,515,316.75
	2. Interests on purely insular bonds (2)....	5,597,750.00	5,617,750.00	5,734,694.30
	Total public debt (3).....	7,953,116.00	7,999,660.00	8,250,011.05
<i>b. Advance for the payment of interest on Philippine Railway Company bonds, Act No. 1730</i>				
		683,920.00	683,920.00	683,920.00
	Total for fixed expenditures.....	₱8,637,036.00	₱8,683,580.00	₱8,933,931.05

E.—DEPARTMENT OF FINANCE

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(1) and (2) SUBSIDIARY STATEMENT OF THE PUBLIC DEBT

Details	1937 requested	1936 authorized	1935 actual
Expense:			
Contributions to the following sinking funds:			
Public Improvement bonds of 1905.....			P124,491.53
Public Improvement bonds of 1906.....		P44,270.00	104,769.28
Public Improvement bonds of 1909.....	P149,265.00	144,217.00	139,340.44
Manila Railroad Company Purchase bonds.....	309,258.00	298,800.00	288,695.87
Public Improvement bonds of 1921.....	1,202,122.00	1,161,471.00	1,122,194.24
Financial Interests Protection bonds.....	323,623.00	312,679.00	302,105.34
Irrigation and Permanent Public Works (Sundry Purposes) bonds.....	752,956.00	727,496.00	702,894.32
Currency bonds	1,465,526.00	1,420,551.00	1,363,501.37
Cebu Portworks bonds, first series.....	39,378.00	38,047.00	36,760.25
Cebu Portworks bonds, second series.....	37,346.00	36,083.00	34,862.89
Cebu Portworks bonds, third series.....	24,472.00	23,645.00	22,844.97
Iloilo Portworks bonds, first series.....	39,267.00	37,939.00	36,656.08
Iloilo Portworks bonds, second series.....	24,825.00	23,986.00	23,174.83
Iloilo Portworks bonds, third series.....	45,145.00	43,618.00	42,143.26
Total contributions to sinking funds.....	<u>4,413,183.00</u>	<u>4,312,802.00</u>	<u>4,344,434.67</u>
Income:			
Earnings from Investments of the following sinking funds:			
Public Improvement bonds of 1905.....			23,026.51
Public Improvement bonds of 1906.....		16,250.00	73,145.28
Public Improvement bonds of 1909.....	97,135.00	89,675.00	85,470.34
Manila Railroad Company Purchase bonds.....	171,260.00	163,155.00	147,571.80
Public Improvement bonds of 1921.....	571,487.00	520,807.00	477,088.23
Financial Interests Protection bonds.....	160,840.00	150,290.00	132,769.33
Irrigation and Permanent Public Works (Sundry Purposes) bonds.....	351,055.00	330,855.00	295,971.25
Currency bonds	650,965.00	611,545.00	553,331.22
Cebu Portworks bonds, first series.....	12,115.00	10,935.00	9,482.62
Cebu Portworks bonds, second series.....	9,670.00	8,470.00	6,954.88
Cebu Portworks bonds, third series.....	5,755.00	4,975.00	4,207.23
Iloilo Portworks bonds, first series.....	11,675.00	10,435.00	9,327.58
Iloilo Portworks bonds, second series.....	6,085.00	5,265.00	4,192.19
Iloilo Portworks bonds, third series.....	9,775.00	8,235.00	6,629.46
Total income	<u>2,057,817.00</u>	<u>1,930,892.00</u>	<u>1,829,117.92</u>
Net contributions to sinking funds.....	<u>2,355,366.00</u>	<u>2,381,910.00</u>	<u>2,515,316.75</u>
Add—			
Interest on purely Insular bonds (2).....	5,597,750.00	5,617,750.00	5,734,694.30
Public Improvement bonds of 1905.....			50,000.00
Public Improvement bonds of 1906.....		20,000.00	80,000.00
Public Improvement bonds of 1909.....	120,000.00	120,000.00	120,000.00
Manila Railroad Company Purchase bonds.....	320,000.00	320,000.00	320,000.00
Public Improvement bonds of 1921.....	1,100,000.00	1,100,000.00	1,100,000.00
Financial Interests Protection bonds.....	500,000.00	500,000.00	500,000.00
Irrigation and Permanent Public Works (Sundry Purposes) bonds.....	1,062,000.00	1,062,000.00	1,062,000.00
Currency bonds	2,070,000.00	2,070,000.00	2,070,000.00
Cebu Portworks bonds, first series.....	67,500.00	67,500.00	67,500.00
Cebu Portworks bonds, second series.....	67,500.00	67,500.00	67,500.00
Cebu Portworks bonds, third series.....	45,000.00	45,000.00	45,000.00
Iloilo Portworks bonds, first series.....	67,500.00	67,500.00	67,500.00
Iloilo Portworks bonds, second series.....	45,000.00	45,000.00	45,000.00
Iloilo Portworks bonds, third series.....	83,250.00	83,250.00	83,250.00
Exchange premium at 1/2% on active bonds and other expenses.....	50,000.00	50,000.00	56,944.30
Total public debt	<u><u>P7,953,116.00</u></u>	<u><u>P7,999,660.00</u></u>	<u><u>P8,250,011.05</u></u>

(3) SUBSIDIARY STATEMENT OF THE PUBLIC DEBT

Details	Act No.	Maturity	Amount	Total sinking fund required in 1937	Total sinking fund required in 1936	Amount of contribution to sinking fund for 1937	Interest due in 1937
			Pesos	Pesos	Pesos	Pesos	Pesos
<i>Purely Insular Bonds</i>							
Public Improvement (Public Works):							
Second issue (1906), 10-30 years, 4%.....	1444	1936	(a)	.....	2,000,000.00	.....	.....
Third issue (1909), 10-30 years, 4%.....	1954	1939	3,000,000.00	2,729,364.00	2,580,099.00	149,265.00	120,000.00
Manila Railroad Company Purchase, 10-30 years, 4%.....	2615 2624 2625	1946	8,000,000.00	4,704,561.00	4,395,303.00	309,258.00	820,000.00
Public Improvement of 1921, 20 years, 5½%.....	2940	1941	20,000,000.00	15,047,461.00	13,845,339.00	1,202,122.00	1,100,000.00
Financial Interest Protection, 30 years, 5%.....	2999	1952	10,000,000.00	3,857,752.00	3,534,129.00	323,623.00	500,000.00
Irrigation and Permanent Public Works (Sundry):							
First sale, 30 years, 4½%....	3013	1952	10,000,000.00	3,803,242.00	3,484,192.00	319,050.00	1,062,000.00
Second sale, 30 years, 4½%....	3013	1952	4,500,000.00	1,711,459.00	1,567,887.00	143,572.00	
Third sale, 30 years, 4½%....	3013	1952	1,500,000.00	570,486.00	522,629.00	47,857.00	
Fourth sale, 30 years, 4½%....	3013	1952	3,000,000.00	1,140,972.00	1,045,257.00	95,715.00	
Fifth sale, 30 years, 4½%....	3013	1952	1,500,000.00	570,486.00	522,629.00	47,857.00	
Sixth sale, 30 years, 4½%....	3013	1952	2,000,000.00	760,648.00	696,838.00	63,810.00	
Seventh sale, 30 years, 4½%....	3013	1952	1,100,000.00	418,356.00	383,261.00	35,095.00	
Currency:							
First sale, 30 years, 4½%....	3058	1952	20,000,000.00	17,469,838.00	16,004,312.00	1,465,526.00	2,070,000.00
Second sale, 30 years, 4½%....	3058	1952	26,000,000.00				
Cebu Port Works:							
First issue, 30 years, 4½%....	3413	1958	1,500,000.00	310,064.00	270,686.00	39,378.00	67,500.00
Second issue, 30 years, 4½%....	3413	1959	1,500,000.00	265,700.00	228,354.00	37,346.00	67,500.00
Third issue, 30 years, 4½%....	3413	1960	1,000,000.00	154,873.00	130,401.00	24,472.00	45,000.00
Iloilo Port Works:							
First issue, 30 years, 4½%....	3417	1958	1,500,000.00	309,186.00	269,919.00	39,267.00	67,500.00
Second issue, 30 years, 4½%....	3417	1959	1,000,000.00	176,621.00	151,796.00	24,825.00	45,000.00
Third issue, 30 years, 4½%....	3417	1960	1,850,000.00	285,702.00	240,557.00	45,145.00	83,250.00
Metropolitan Water District Purchase:							
First sale, 10-30 years, 5%....	3204	1955	2,000,000.00	580,569.00	522,521.00	58,048.00	300,000.00
Second sale, 10-30 years, 5%....	3204	1955	500,000.00	145,142.00	130,630.00	14,512.00	
Third sale, 10-30 years, 5%....	3204	1955	3,000,000.00	1,015,996.00	914,412.00	101,584.00	
Fourth sale, 10-30 years, 5%....	3204	1955	500,000.00				
Metropolitan Water District Purchase:							
First issue, 30 years, 4½%....	3255	1959	3,000,000.00	530,632.00	456,048.00	74,584.00	135,000.00
Second issue, 10-30 years, 4½%	3255	1961	500,000.00	65,108.00	53,302.00	11,806.00	22,500.00
Third issue, 10-30 years, 5%....	3255	1965	500,000.00	20,261.00	9,956.00	10,305.00	25,000.00
Fourth issue, 10-30 years, 5%....	3255	1965	500,000.00	19,823.00	9,741.00	10,082.00	25,000.00
<i>Collateral Bonds (b)</i>							
City of Manila Public Improvement Collateral, 30 years, 4½%.....	3051	1950	5,500,000.00	2,426,100.00	2,240,819.00	185,281.00	247,500.00
City of Manila Lowland Improvement Collateral, 30 years, 4½%....	3352	1958	1,000,000.00	205,538.00	179,435.00	26,103.00	45,000.00
Province and 9 municipalities of Iloilo Permanent Improvement Collateral, 10-30 years, 4½%....	3222	1956	1,953,000.00	514,586.00	459,353.00	55,233.00	87,885.00
Province of Pangasinan Permanent Improvement Collateral, 30 years, 4½%.....	3228	1956	857,000.00	224,537.00	200,436.00	24,101.00	38,565.00
Province of Occidental Negros Permanent Improvement Collateral, 30 years, 4½%.....	3229	1956	800,000.00	209,008.00	186,574.00	22,434.00	36,000.00
Province of Occidental Negros Permanent Improvement Collateral:							
First issue, 30 years, 5%....	3987	1963	1,277,700.00	106,149.00	78,227.00	27,922.00	63,885.00
Second issue, 30 years, 5%....	3987	1965	222,300.00	4,407.00	.....	4,407.00	11,115.00
Province and 3 municipalities of Ilocos Norte Permanent Improvement Collateral, 30 years, 4½%....	3266	1956	548,000.00	142,357.00	127,077.00	15,280.00	24,660.00

(a) ₱2,000,000 redeemed on February 1, 1936.

(b) Interest and sinking funds are reimbursable by the Metropolitan Water District, the City of Manila, and the various municipal and provincial governments.

(3) SUBSIDIARY STATEMENT OF THE PUBLIC DEBT

Details	Act No.	Maturity	Amount	Total sinking fund required in 1937	Total sinking fund required in 1936	Amount of contribution to sinking fund for 1937	Interest due in 1937
			Pesos	Pesos	Pesos	Pesos	Pesos
Collateral Bonds (b)							
Province of Marinduque Permanent Improvement Collateral, 30 years, 4½%.....	3268	1956	111,000.00	28,917.00	25,814.00	3,103.00	4,995.00
Province of Laguna Permanent Improvement Collateral, 30 years, 4½%.....	3265	1957	196,000.00	45,580.00	40,285.00	5,295.00	8,820.00
Provinces of Ilocos Sur and municipality of Vigan Permanent Improvement Collateral, 30 years, 4½%.....	3278	1957	350,000.00	80,929.00	71,527.00	9,402.00	15,750.00
Province of Tarlac Permanent Improvement Collateral, 30 years, 4½%.....	3279	1957	342,000.00	79,080.00	69,893.00	9,187.00	15,390.00
Province of Pampanga Permanent Improvement Collateral, 30 years, 4½%.....	3282	1957	954,000.00	220,592.00	194,965.00	25,627.00	42,930.00
Province of Nueva Ecija Permanent Improvement Collateral, 30 years, 4½%.....	3329	1957	690,000.00	159,548.00	141,013.00	18,535.00	31,050.00
Province of Bulacan Permanent Improvement Collateral, 30 years, 4½%.....	3331	1957	474,000.00	109,567.00	96,838.00	12,729.00	21,330.00
Province and 4 municipalities of Camarines Sur Permanent Improvement Collateral, 30 years, 4½%.....	3280	1957	222,000.00	51,186.00	45,239.00	5,947.00	9,990.00
Province of La Union Permanent Improvement Collateral, 30 years, 4½%.....	3281	1958	220,000.00	45,734.00	39,926.00	5,808.00	9,900.00
Plus—Exchange premium at ½% on live bonds.....							59,435.00
Less—							
Income of sinking funds and repayment of sinking fund advances.....						(c)(2,795,132.00)	
Repayment of interest advances and ½% exchange premiums thereon.....							(d)(1,231,700.00)
Total.....			145,167,000.00	61,318,117.00	58,167,619.00	2,355,366.00	5,597,750.00

(b) Interest and sinking funds are reimbursable by the Metropolitan Water District, the City of Manila, and the various municipal and provincial governments.

(c) and (d) DEDUCTIONS

Details	Earnings and sinking fund advances (c)	Interest advances (d)
Earnings from investments of sinking funds of purely Insular bonds.....	₱2,057,817.00	
Other Insular bonds—		
Metropolitan Water District, Act 3204.....	174,144.00	₱300,000.00
Metropolitan Water District, Act 3255:		
First issue.....	74,584.00	135,000.00
Second issue.....	11,806.00	22,500.00
Third issue.....	10,305.00	25,000.00
Fourth issue.....	10,082.00	25,000.00
Collateral bonds—		
City of Manila Public Improvement, Act 3051.....	185,281.00	247,500.00
City of Manila Lowland Improvement, Act 3352.....	26,103.00	45,000.00
Province and 9 municipalities of Iloilo Permanent Improvement, Act 3222.....	55,233.00	87,885.00
Province of Pangasinan Permanent Improvement, Act 3228.....	24,101.00	38,565.00
Province of Occidental Negros Permanent Improvement, Act 3229.....	22,434.00	36,000.00
Province of Occidental Negros Permanent Improvement, Act 3987:		
First issue.....	27,922.00	63,885.00
Second issue.....	4,407.00	11,115.00
Province and 3 municipalities of Ilocos Norte Permanent Improvement, Act 3266.....	15,280.00	24,660.00
Province of Marinduque Permanent Improvement, Act 3268.....	3,103.00	4,995.00
Province of Laguna Permanent Improvement, Act 3265.....	5,295.00	8,820.00
Province of Ilocos Sur and Municipality of Vigan Permanent Improvement, Act 3278.....	9,402.00	15,750.00
Province of Tarlac Permanent Improvement, Act 3279.....	9,187.00	15,390.00
Province of Pampanga Permanent Improvement, Act 3282.....	25,627.00	42,930.00
Province of Nueva Ecija Permanent Improvement, Act 3329.....	18,535.00	31,050.00
Province of Bulacan Permanent Improvement, Act 3331.....	12,729.00	21,330.00
Province and 4 municipalities of Camarines Sur Permanent Improvement, Act 3280.....	5,947.00	9,990.00
Province of La Union Permanent Improvement, Act 3281.....	5,808.00	9,900.00
Exchange premium at ½% on active bonds and other expenses.....		9,435.00
Total.....	₱2,795,132.00	₱1,231,700.00

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
VI.—CONTINUING APPROPRIATIONS				
a.	Purchase of private shares held by the Philippine National Bank, Act No. 3174..		114,090.00	2,200.00
b.	Refund to the branch of the National City Bank in Manila for capital and deposit taxes collected, Act No. 357.....		500,000.00	.....
c.	National Economic Council, Commonwealth Act No. 2.....		150,000.00	.....
	Total for continuing appropriations		764,090.00	2,200.00
VII.—RECEIPTS AUTOMATICALLY APPROPRIATED				
a.	Interest on City of Manila Collateral Bonds, Act 3051.....			249,243.92
b.	Receipts automatically appropriated..	401,405.00	7,562.00	.....
c.	Expenses payable from special funds..	78,349.00		.....
	Total for receipts automatically appropriated	479,754.00	7,562.00	249,243.92
VIII.—INVESTMENTS AND INDEFINITE EXPENDITURES				
a.	Investments:			
	Advance for the payment of interest on Manila Railroad Company Southern Lines bonds, Act No. 1730.....	278,400.00	278,400.00	1,483,252.94
	Advance for the payment of interest on 8,170 Manila Railroad Company Southern Lines bonds redeemed, Act No. 1730		159,800.00	.....
	Advance for the payment of interest on Manila Railroad Company Seven Per Cent Sinking Fund bonds, Act No. 3008	105,000.00	210,000.00	265,147.06
	Advance for exchange charges.....	165,600.00	165,600.00	.....
	Advance for the payment of interest on Manila Railroad Company bonds held by the Philippine National Bank.....	67,200.00	50,950.00	.....
	Advance for the payment of interest on the loan to the Manila Railroad Company from the Government for the redemption of its bonds.....	199,800.00	99,900.00	.....
	Advance for the annual amortization on the said loan	199,800.00		.....
	Loan to the Manila Railroad Company for the redemption of the Southern Lines bonds, Commonwealth Act No. 4		9,990,000.00	.....
	Purchase of National Development Company stock, Act No. 2849.....		1,000,000.00	.....
	Subscription to the capital stock of the Manila Railroad Company		300,000.00	.....
	Working capital for the Bureau of Printing Revolving Fund	325,000.00		.....
	Total investments.....	₱1,340,800.00	₱12,254,650.00	₱1,748,400.00

COMPARATIVE STATEMENT

1937 Budget Item No.	Details	1937 requested	1936 authorized	1935 actual
VIII.—INVESTMENTS AND INDEFINITE EXPENDITURES				
b. Deterioration and extraordinary losses:				
	Losses incident to uncollectible loans from Agricultural Bank.....	.....	.....	84.10
	Deterioration of supplies and sales stock .....	.....	.....	22,497.10
	Extraordinary losses.....	.....	.....	988.42
	Losses from uncollectible debts.....	.....	.....	76.69
	Total deterioration and extraordinary losses .....	.....	.....	23,646.31
	Total for investments and indefinite expenditures	1,340,800.00	12,254,650.00	1,772,046.31
IX.—SUMMARY				
ORDINARY				
	Total for salaries and wages.....	2,307,982.00	2,440,419.60	2,338,239.58
	Total for sundry expenses.....	608,259.00	922,194.00	726,876.02
	Total for furniture and equipment.....	24,803.00	7,303.00	30,187.51
	Total for special appropriations.....	48,000.00	33,744.00	36,504.91
	Total general appropriations available for the Department of Finance	2,989,044.00	3,403,660.60	3,131,808.02
	Total for fixed expenditures.....	8,637,036.00	8,683,580.00	8,933,931.05
	Total for ordinary expenditures for the Department of Finance.....	11,626,080.00	12,087,240.60	12,065,739.07
EXTRAORDINARY				
Add—	Total for continuing appropriations....	.....	764,090.00	2,200.00
	Total for receipts automatically appropriated	479,754.00	7,562.00	249,243.92
	Total for investments and indefinite expenditures	1,340,800.00	12,254,650.00	1,772,046.31
	Grand total available for the Department of Finance.....	13,446,634.00	25,113,542.60	14,089,229.30
Deduct—	Receipts automatically appropriated..	479,754.00	7,562.00	249,243.92
	Net amount available for the Department of Finance	₱12,966,880.00	₱25,105,980.60	₱13,839,985.38

X.—SPECIAL PROVISIONS

1. The charges for service rendered in connection with the landing and transportation of immigrants' baggage from ships to the Customs office shall be fixed by the Insular Collector of Customs with the approval of the Secretary of Finance.

2. Any saving of the appropriations for the Bureau of Internal Revenue for 1937 [1936] may be used for the payment during the said year of additional compensation of ten per centum of the salary of officers and employees of the Bureau of Internal Revenue who have demonstrated proficiency in the examination of books of accounts in a language other than English, Spanish or Philippine dialects for internal-revenue tax purposes, of merchants engaged in business in the *Philippines* [Philippine Islands]: PROVIDED, That the granting of the said additional compensation shall be made by the Secretary of Finance upon the recommendation of the Collector of Internal Revenue.

[3. The Secretary of Finance is hereby authorized to enter into a contract with a private corporation, in behalf of the Government of the Commonwealth of the Philippines, for the furnishing of electric fluid to the Commonwealth Government and its dependencies, and to the Government of the City of Manila and its dependencies, the latter by special contract with the Commonwealth Government, with the following conditions:

First. That the said private corporation shall install and establish a hydroelectric plant producing twice as much electric fluid as that consumed at present by both governments and their dependencies;

Second. That the price of the electric fluid supplied by the said corporation shall not exceed that paid at present by the Government of the Commonwealth of the Philippines and the Government of the City of Manila to the Manila Electric Company and that the conditions of the new contract shall be at least as favorable to the Government as those contained in the present contracts between the said government and the Manila Electric Company;

Third. That upon the expiration of 25 years from the date on which the Government of the Commonwealth of the Philippines will begin using the electric fluid furnished by the said private corporation, the hydroelectric plant thereof with all its dependencies, machineries, fixtures, apparatus, equipment, supplies and other properties shall become the exclusive property of the Government of the Commonwealth of the Philippines without consideration or payment of any kind to the private company owning the same: PROVIDED, That the Government of the Commonwealth of the Philippines, during the existence of the contract with the said private corporation, binds itself to use a quantity of electric fluid not less than that consumed at present by the Government of the Commonwealth of the Philippines and the Government of the City of Manila: PROVIDED, FURTHER, That if for the purpose of economy or on account of the re-organization of the Commonwealth Government the quan-

X.—SPECIAL PROVISIONS

tity of electric fluid used annually by the Commonwealth Government and the Government of the City of Manila becomes less than that used by said Governments during the year 1931, the time for the final transfer of ownership over the private hydroelectric plant supplying the same shall be extended proportionately, based upon the difference between the electric fluid consumption in the future and the consumption in 1931: AND PROVIDED, FURTHER, That the said private corporation reserves the right to dispose of the excess electric fluid by separate contracts with persons residing outside of the City of Manila.]

3. [4] Subject to the approval of the Secretary of Finance, the Insular Collector of Customs may authorize the janitor assigned in the detention station at Engineer Island to lodge free of charge in said station while required to live therein.

4. [5] In the appointment of the employees receiving salaries from items 120 to 130, inclusive, of the Bureau of Internal Revenue, preference shall be given to duly qualified natives, if any.

5. *A reimbursable fund which shall be known as "Bureau of Printing Revolving Fund" is hereby created for the operation and maintenance of the Bureau of Printing. Upon the taking effect of this Act, all the assets and liabilities of the Bureau of Printing and the sum of ₱325,000, as working capital, which is hereby appropriated out of the accumulated surplus of the General Fund, shall be transferred to this fund. The working capital herein provided, together with all its future accretions from the operating income of the Bureau of Printing, shall be disbursed by the Director of Printing with the approval of the Secretary of Finance for the operation and maintenance of said Bureau, including the purchase of the necessary equipment when authorized by the Secretary of Finance: PROVIDED, That, as soon as possible, after the close of each fiscal year, the Director of Printing shall render a detailed financial report of the operation of this fund during said year to the President of the Philippines and the National Assembly, through the Secretary of Finance: PROVIDED, FURTHER, That any surplus fund which, in the opinion of the Budget Commission, is not necessary for the operation of said service shall revert to the general fund in the Insular Treasury, and: PROVIDED, FINALLY, That all permanent positions of personnel shall be shown in detail in the annual Appropriation Acts.*

6. *With the approval of the Secretary of Finance, the National Loan and Investment Board may change the designation of any position authorized for the same in Commonwealth Act No. 7 and in this Act, and consolidate two or more of said positions: PROVIDED, That the salary for each consolidated position shall not exceed five thousand pesos per annum: PROVIDED, FURTHER, That this authority shall only be in force until June 30, 1937.*