

PERSONNEL

FILES

INDIVIDUAL

PERALTA,

MACARIO, JR.

TOTAL BROUGHT FORWARD - - - - - P28,148,160.79

General Court Martial Expenses - 52,629.50
Guimaras Unit Expenses - - - - - 6,000.00
Miscellaneous Expenses - - - - - 79,949.20 P28,230,739.49

EXPENSES TO ADVANCE WELFARE OF CIVILIANS
AND CIVIL OFFICIALS:

Adv. for salaries of Civ. Officials 459,016.68
Adv. to Gov. Tomas Confesor - - - - 1,587,504.87
Loans on Insurance Policies of
Teachers & Nat. Govt. Employees - 14,578.84
Relief to Families of Civilians
wounded or killed by the Japs - - 458,905.62
Returned to Provincial Govt. (25%) of
money collected by them for the Army 62,495.70 2,362,501.71

EXPENSES CHARGEABLE TO UNITED STATES

GOVERNMENT:

a. Advance to SNPA Officers and EM de-
tailed on duty with this District 5,056.00
b. Expenses to American Evacuees - - 2,994.00
c. Back Payment of USAFFE personnel
who reported to the District for
duty (Only back salaries up to date
of surrender of their units were
paid) - - - - - 293,591.01 301,621.01

LOSSES OF MONEY DUE TO ENEMY ACTION:

Emergency and Jap Money - - - - - 811,176.70
United States Currency - - - - - 100,000.00 911,176.70

GRAND TOTAL - - - - - P31,856,038.91

R E C A P I T U L A T I O N

Purely Military Expenses - - - - - P28,230,739.49
Expenses to Advance Welfare of Civilians and
Civilian Officials - - - - - 2,362,501.71
Expenses Chargeable to United States Govt. - 301,621.01
Losses of Money due to Enemy Action - - - - - 911,176.70
GRAND TOTAL - - - - - P31,856,038.91



ES

COMMENTS ON EXPENSES

PARTIAL PAY OF OFFICERS, EM AND CIVILIAN EMPLOYEES - \$11,416,409.02

This sum does not mean that the above amount is the only sum so far paid for the above item. In reality, a bigger sum than that has already been paid to the Officers and Men of this command only, the vouchers covering the said payment have not yet reached the District Auditor's Office due to distances of some of the Headquarters of Combat Teams from this Office, enemy activities, transportation, etc.

DEPENDENT'S ALLOWANCE, PARTIAL - \$1,798,684.06

The above amount represents the aggregate sum paid by this District to legal dependents of officers and men of this command.

Administrative Order No. 7, series '44, issued by this District provides that:

- | | | |
|-----|---|-----------------|
| (1) | For legal wife of an Officer - - - - - | \$10.00 monthly |
| (2) | For each legitimate child below
18 years old - - - - - | 5.00 " |
| (3) | For legal wife of EM - - - - - | 5.00 " |
| (4) | For each legitimate child below
18 years old - - - - - | 5.00 " |

To be entitled to the above allowance, the officer or enlisted man claiming must certify that (a) his family is residing within the 6th Military District (b) that he is married (c) that he holds himself liable for any mis-statement of facts.

The reason for the issuance of this order is to alleviate the financial conditions of officers and enlisted men whose families are living with them.

MESS, EXCLUDING COST OF CEREALS - \$5,957,144.90

The aggregate sum paid so far for mess excluding cereals amounted to the above sum. This is based on the \$2.00 per officer and men per day which amount was later increased to \$3.00 for the improvement of the mess. Again this was increased to \$6.00 per officer and enlisted man per day on January 1st '44 due to the high prices of commodities. Even this \$6.00 was found to be insufficient at present because of the sudden rise of prices of commodities and feedstuffs. As a result the officers and men of this command subsist mostly on dried fish and vegetables.

TRAVEL AND PER DIEMS - \$184,259.66

The above amount represents the aggregate sum spent for travel and per diem of Officers and EM who had been sent out on mission inside and outside the 6th MD. Officers and Enlisted Men when travelling from one unit to another within the District is entitled to \$1.00 and \$2.00, which was later on increased to \$2.00 and \$1.00 per day respectively. In the case of officers and enlisted men sent on mission outside the 6th MD, they are entitled to \$10.00 and \$8.00 daily, aside from the actual and necessary expenses which they had incurred. On





August, 1943, this travel and per diem allowances of \$10.00 and \$8.00 was reduced to \$6.00 and \$2.50.

CONTINGENCY EXPENSES - \$541,728.71

The above item consists of expenses of the District Headquarters, Combat Teams, units and other sections for burial and such sundry expenses as soaps, oil, matches, and salaries of town agents in Panay who are loyal to the cause and who have been helping the guerrillas whole-heartedly. During the Japanese mopping operations we had to pay and bribe even civilians to keep their loyalty lest we may be sold for a paltry sum. In fact part of this amount should be charged to intelligence expenses.

CEREALS, CURRENT CONSUMPTION - \$2,655,790.70

The total amount paid so far for cereals amounted to the above amount. This does not mean that such is the only amount spent. There are vouchers covering purchases which have not been submitted yet to this office for pre-audit and liquidation.

CEREALS, RESERVE - \$700,807.57

This amount represents the cost of cereals purchased for reserve. It was deemed advisable to release funds for the purchase of cereals during harvest time so that future needs will be taken care of.

STATIONERY, OFFICE SUPPLIES AND MATERIALS - \$669,843.44

The above amount represents so far the expenses of the District for stationery and supplies. A great portion of this stationery and supply was used for printing our emergency money, and therefore, a proper charge against the PEB expenses. Necessary adjustment in our books of accounts will be made.

ALLOWANCE FOR HOSPITAL PATIENTS AND PRISONERS - \$155,564.20

The amount spent so far for the subsistence of patients and prisoners amounted to \$155,564.20. This is based on the \$1.00 and \$2.00 per each patients and prisoner per day respectively. This is for mess improvement only excluding cereals.

MAINTENANCE OF ARMY UNITS - \$6,000.00

This amount was given to the Finance Officer of the unit in Guimaras Island as initial operating expenses thereat. When the Japs had mopping operations that place sometime last year, the Finance Officer was one of those captured by the Japs. In view of this, no itemized statement of expenses could be obtained as to how that amount was spent. It is believed, however, that such amount was fully spent by the said unit.

HAULING EXPENSES - \$105,342.33

The sum is spent for hauling and milling the cereals purchased by the District for the use of its officers and men.

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This is not only the amount spent so far for that purpose, but due to the distance of the Headquarters of some of the Combat Teams, units in other sections from the Office of the District Auditor, facilities of transportation, enemy activities, etc., vouchers covering said expenses have not been received yet. The above amount therefore, represents only those expenses for hauling and milling that have been reported and audited by this Office.

MILLING EXPENSES - P16,756.20

Same comment as in Hauling Expenses.

FOODSTUFFS PURCHASED BY DISTRICT QUARTERMASTER - P24,347.24

This item represents the purchase of food supplies such as sugar, salt, carabaos, chickens, pigs, cows, etc., which were distributed to the various units in the field. This was done when the mess allowances per officer and enlisted man was barely enough to give them two meals a day.

CLOTHING PURCHASED BY DISTRICT QUARTERMASTER - P21,509.40

This represents the cost of clothing that had been distributed to the men in the field which are mostly in abaca cloth.

LOCAL PURCHASE OF MEDICINES - P66,986.75

Expenses for medicines for use of officers and men in the field which cannot be furnished by the District Quartermaster. Thanks for the medicines being received now from that Headquarters that this item of expense is being reduce to a very negligible amount.

CONSTRUCTION AND REPAIR - P21,559.30

To shelter the officers and men in the field, quarters were constructed at very low cost. Part of the above amount represents the cost of constructing said quarters and maintaining same.

QM EXPENSES OF DIFFERENT REGIMENTS - P1,630,472.59

This item consists of the expenses of the different Combat Teams out of the QM allotments that are being released to each Combat Team monthly. These expenses include purchase of food-stuffs, medicine, hauling and milling expenses, construction and repair, stationeries, soap, fuel, etc.

EXPENSES OF GENERAL COURTS MARTIAL - P52,629.50

This item covers mess expenses, purchase of stationeries and travel expenses incident to the travel made by the members of the General Courts Martial of the different Combat Teams from one place to another, where the court will hold sessions. This amount also includes the mess expenses of the witness who are summoned to appear as such.





SAILBOAT POOL - P\$4,724.13

This item represents the cost of sailboats, bancas, etc., and their maintenance and repair. These are mainly used by the operatives of the District Intelligence Section in connection with their mission.

PAID FOR VARIOUS COMMANDEERED GOODS - P\$4,014.75

The above amount covers the payment of goods commandeered such as cereals, livestock, etc., during the early part of the reorganization and also up to the present. This amount covers only small portion of the total value of goods commandeered by the Army and the unpaid portion could not as yet be definitely ascertained because the prices of these goods will be fixed by the Price Fixing Committee.

SOAP, OIL AND MATCHES - P\$3,215.60

This amount represents the cost of soap, oil and matches purchased that were distributed to the Officers and Men of this Command.

PURCHASE OF FUEL - P\$1,190.71

This amount represents the cost of gasoline, alcohol, etc. purchased for the use of this District.

LABOR EXPENSES - P\$4,549.77

This amount represents the wages of the laborers employed for the construction of kitchen utensils, G.I. plates and boxes for the use of the different units of this command.

MISCELLANEOUS EXPENSES - P\$9,949.20

Expenses which are miscellaneous in nature, such as baggage fare, payments to guides and porters, repairs of equipments, etc. Prior to the budgeting of expenses of the District, all expenditures which do not fall under the category of Salaries, Mess, Stationery, Supplies and Materials, are considered miscellaneous and charged to that item.

BACK SALARIES OF USAFFE OFFICERS AND EM - P\$93,591.01

This sum was paid to Officers and Men from Bataan, Mindanao, and other areas who reported for duty to this command after their organizations surrendered.

We paid only their back salaries from the date they claimed not to have been paid up to date their organizations surrendered. From the latter to the date they reported for duty to this command, we have not paid their salaries inasmuch as we think that is subject to a ruling from Higher Headquarters.

In case of an officer, his sworn statement about his non-payment was deemed sufficient while in case of an enlisted man, he had to make a sworn statement backed up by an officer of his regiment or organization to that effect.

INTELLIGENCE EXPENSES - P772,604.36

This item consists of expenses for lodging, food, transportation, etc., of officers and enlisted men of the District Intelligence Section assigned in enemy territory; salaries of civilians and agents, financial aid to other guerilla units in other islands outside the 6th Military District. It includes also expenses for "blewouts" in enemy occupied areas, bribes, and other miscellaneous in nature to obtain information re enemy activities inside and outside Panay. A great portion of this amount was spent for the acquisition of sailboats, bancas, etc., for the use of the operatives of the District Intelligence Section in connection with their mission.

PENSIONS PAID TO BENEFICIARIES OF OFFICERS AND ENLISTED MEN - P173,531.01

This amount represents the aggregate sum paid to the families of officers and enlisted men of this command who died in line of duty or became incapacitated. Payments were made on applications approved by the Board of Pensioners of the District created under Bulletin No. 8, dated 17 December '42. Pensions paid are based on the monthly salaries of officers and enlisted men concerned. This was later amended by Administrative Order No. 15, series '44 dated 15 April '44, to include quarter allowances.

RELIEF TO BENEFICIARIES OF CIVILIANS KILLED BY JAPS - P438,908.62

Due to the numerous atrocities committed by the Japs to the civilian population of Panay, thousands of families were left orphans. As a morale builder and to help the bereaved families financially, the District Commander had authorized the payment of relief to them under the following conditions and rates effective August '43:

- | | |
|---|---------|
| (a) For each male from 15 to 60 killed - - - - - | P150.00 |
| (b) For each male killed below 15 or above 60 - - - - - | 50.00 |
| (c) For each female killed - - - - - | 50.00 |
| (d) For each wounded (female or male) - - - - - | 50.00 |

25% SHARE OF MUNICIPAL COLLECTIONS PAID TO CAPIZ AND ILOILO - P62,498.70

This item represents the shares of Iloilo and Capiz out of their collections which was paid by this District to said provinces.

LOSSES IN CASH DUE TO ENEMY ACTION, ETC. - P911,176.70

This item is explained in detail in the attached Statement of Receipts and Disbursements, and includes only those losses reported so far to the District Finance Section.

OFFICE EQUIPMENT - P45,679.60

The above amount represents the expenses for typewriters, filing cabinets, etc., for office use of this command.



ORDNANCE MATERIALS - P23,359.29

The aggregate sum paid so far for materials used in making extractors, ejectors, etc., of the various arms of the men in the field amounted to P23,359.29. These finished extractors and ejectors are being used to replace the broken extractors and ejectors of the various arms of this command.

SIGNAL EQUIPMENT - P22,214.50

The said amount was paid for engines (Motor generators) radio receivers and spare parts, soldering lead, batteries, chemicals, etc., which are being used by the Signal Men.

MISCELLANEOUS MACHINERY EQUIPMENT - P67,696.84

Expenses for rice mills, engineering and automotive equipment, etc., for the use of this Command.

PROPAGANDA EXPENSES - P23,496.00

This expense consists mainly of the cost of stationery used by the Propaganda Officers of each Combat Team for the publication of the pamphlets for the purpose of getting the goodwill and cooperation and faith of the civilian population in our common cause.

SALARIES OF CIVIL OFFICIALS AND EMPLOYEES - P459,016.62

In compliance with the instructions contained in the radiogram of the late President Quezon to pay the salaries of Loyal Civil Officials of the Philippine Commonwealth, this District had already paid said sum to said officials.

LOANS ON INSURANCE POLICIES - P14,878.84

This amount represents payments of loans to National Teachers and Permanent Civil Government Employees as means of relief, secured against their Insurance Policies.

ADVANCE TO CIVIL GOVERNMENT - P1,327,504.27

This account includes advances made by the Army to the Governors of Iloilo, Capiz, and Antique. The above amount also includes the P2,000.00 Genuine Money given personally by Colonel Peralta to Governor Confesor, while the rest of the amount was given to his Deputy Governors who are duly authorized by him to receive funds from the District Finance Officer.

ALLOWANCE FOR AMERICAN EVACUEES - P2,994.00

This item includes the subsistence and travel expenses of the American residents in Panay on their way to Hubag and during their stay there while waiting for transportation.

PAYMENTS MADE TO SWPA PERSONNEL - P5,036.00

This is the total payments to SWPA personnel in the Sixth Military District, reported so far.



WORKING CAPITAL WITH FIELD FOS' P8,850,978.14

This amount represents advances to Field FOS.

ADVANCE TO ACCOUNTABLE OFFICERS (UNLIQUIDATED)-P7,542,428.71

This amount represents the balance of cash advances granted to various units of this District for mess, purchase of cereals, travel expenses, CM Expenses, Intelligence expenses, etc. \$, all outstanding up to date. A big portion of this amount are already spent but liquidations are rather slow as accountable officers concerned are well spread all over Panay. Due to poor means of transportation and pressure of war time duties and partly for lack of full knowledge of some officers to have their accounts liquidated early notwithstanding regulations and penal provisions in this regard, are reasons why this big amount in this account. Efforts are continually exerted to reduce this account to the minimum. This item is included in the disbursements to reconcile the cash balance of this Hqrs for the period covered by this report.

OTHER ADVANCES - P68,245.43

This amount represents loans to Army personnel and other accounts receivable; cash loans granted to Army Officers and Men rendered destitute by enemy penetrations and miscellaneous accounts receivable.

ACCOUNTS PAYABLE (VARIOUS) P449,332.03

This amount is the total of current accounts payable to Army units and other entities as well as credit suspense accounts reported for amounts received, proper sources of which are not yet determined. This item as in accounts receivable and other advances is included in this report for purposes of reconciliation of all accounts to bring out the cash balance at the end of the period. (See details attached)



G. FRANCISCO
Major, FS
District Auditor

**HEADQUARTERS
SIXTH MILITARY DISTRICT PA
DISTRICT AUDITOR**



**EXPENSES OF THE 6th MD FOR THE PERIOD
FROM 1 NOV. '42 TO 31 MAY '43, INCL.**

USAFPA & 3 Months Advance Salaries - - - - -	P 187,217.54
Salaries - - - - -	1,464,200.29
Mess - - - - -	278,819.37
Travel and Transportation - - - - -	4,551.06
Hauling- - - - -	1,152.75
Wages- - - - -	6,631.45
Cereals- - - - -	37,200.00
Stationery and Office Supplies - - - - -	1,419.97
Medicine and Medical Supplies- - - - -	4,946.40
Signal Supplies- - - - -	5,000.00
Other Supplies (incl. Oil, OS Supp., Rice Cont.) - - - - -	22,442.32
Clothing - - - - -	3,115.70
Intelligence - - - - -	22,673.50
Propaganda - - - - -	110.00
Burial - - - - -	911.00
Milling- - - - -	445.20
Repair of Buildings- - - - -	7.50
Commandeered Goods - - - - -	7,395.00
Postumary Aid to Families of Absent Soldiers - - - - -	130.00
Transportation Equipment - - - - -	370.00
Pension- - - - -	1,425.00
Miscellaneous Expenses - - - - -	1,222.90
Livestock- - - - -	5,945.50
Sugar- - - - -	4,000.00
Fish - - - - -	41,050.00
Various Feedstuffs - - - - -	461.00
Office Equipment - - - - -	2,555.00
Signal Equipment - - - - -	3,455.00
Machinery Press- - - - -	2,250.00
Pawan (Equipment) - - - - -	470.00
Tools, Typewriters - Spare Parts - - - - -	678.50
Drawing Instrument - - - - -	133.00
Soap - - - - -	59.50
Bamboo - - - - -	139.00
Sacks- - - - -	5,520.00
Equipment - Land Transportation- - - - -	220.00
Horses - - - - -	1,765.00
Fuel and Lubricating Oil - - - - -	1,055.00
Miscellaneous Equipment- - - - -	6.00
Advances to SWPA Personnel - - - - -	175.00
Repair of Office Equipment - - - - -	15.00
Other Services - - - - -	929.70
Ammunition Purchased - - - - -	400.00
25% Provincial Share of Collection - - - - -	21,120.90
Reward for Capture of Jap- - - - -	200.00
Advance to Gov. T. Confessor- - - - -	20,000.00
Aid to American Prisoners- - - - -	100.00
TOTAL EXPENSES (Carried Forward) - - - - -	92,265,979.15

TOTAL EXPENSES (Brought Forward) - - - - -	\$2,265,979.16
ADD:	
Amount of Emergency Notes Burnt when the CP of the former Division Finance Office was acci- dentally burned - - - - -	<u>20,220.10</u>
TOTAL EXPENSES AND LOSSES DURING THE PERIOD - -	<u>\$2,286,199.26</u>

NOTE: This Statement is to be attached to the Official Report covering the period from 1 Nov. '42 to 28 Feb. '45, Inclusive.

FAS/wag



CS

Summary

DETAILS OF EXPENSES

1. Salaries - - - - -		P11,416,409.02 -
2. Mess - - - - -		10,160,806.36
3. Dependents' Allowance - - - - -		1,798,684.06 -
4. Medicines - - - - -		66,976.78
5. Soap, Oil & Matches - - - - -		25,712.60
6. Travel & Per Diem - - - - -		174,289.66 -
7. Stationery, Office Supplies & Materials - -		669,743.44
8. Expenses for gas, oil & fuel - - - - -		11,190.71
9. Clothing - - - - -		218,829.98
10. Hauling - - - - -		178,342.53
11. Milling - - - - -		16,726.20
12. Labor Expenses - - - - -		14,849.77
13. Sailboat Pool Expenses - - - - -		54,724.13
14. Pensions Paid - - - - -		173,331.01 -
15. Organizational Expenses:		
a. Purchase of Office Equipment - - - - -		45,679.60
b. Const. & Repair of Quarters - - - - -		21,339.39
c. Ordnance Materials - - - - -		23,339.39
d. Purchase of Signal Equipment - - - - -		27,714.50
e. Miscellaneous Machinery - - - - -		67,696.74
f. Propaganda - - - - -		23,496.00
16. Intelligence	P772,604.36	772,604.36
Add: Funds issued for intel- ligence unliquidated as of 28 Feb'45:		
Lt. Col. Jurado - - - - -	328,400.00	
Lt. Amado Obides - - - - -	40,000.00	
Lt. Col. Pedro Serran - - - - -	219,274.40	
Lt. Loyola - - - - -	98,683.50	
Lt. C. Leonidas - - - - -	94,927.50	
Capt. Albasnes - - - - -	3,450.00	
Maj. F. Salcedo - - - - -	4,000.00	
Dist. Intelligence - - - - -	292,181.20	
Mango-Capt. F.M. Yap - - - - -	15,000.00	
Palawan (Papsya) - - - - -	245,000.00	
Capt. M. Perez - - - - -	15,000.00	
Donblen-Mango Aren - - - - -	152,500.00	
Mango-Lt. Barredo - - - - -	300.00	
	<u>P2,443,890.95</u>	
17. Contingency - - - - -		544,329.61
Laundry Expenses - - - - -	7440.00	
Burial - - - - -	4,216.50	
OTS Expenses - - - - -	1,061.50	
Cigarettes - - - - -	317.00	
Rewards - - - - -	500.00	
Rentals Paid - - - - -	404.20	
Sawals - - - - -	50.00	
Church Expenses - - - - -	125.00	
Repairs of Typewriter - - - - -	160.00	
Relief for Lenses - - - - -	220.00	
Kitchen Utensils - - - - -	727.80	
TOTALS CARRIED FORWARD - -	P2,353.00	P26,509,456.60



TOTALS BROUGHT FORWARD-	98,588.00	926,507,486.60
Salaries of Prov.Guards- - -	4,118.00	
Unclassified Expenses for different Combat Teams, etc.	581,288.61	
	<u>984,994.61</u>	
18. QM Expenses of different Combat Teams- - -		1,632,704.19
Containers- - - - -	92,436.70	
Procurement Expenses- - - - -	47.20	
Water Transportation- - - - -	445.00	
Chemical Supplies - - - - -	1,340.00	
Signal Supplies - - - - -	11,218.88	
Engineering Supplies- - - - -	60.00	
Distillery Supplies - - - - -	5,172.58	
Signal Expenses - - - - -	4,600.00	
Equipment & Tools - - - - -	5,052.50	
Ordnance Equipment- - - - -	1,054.50	
Machine Spare Parts - - - - -	950.00	
Unclassified QM Expenses for different Combat Teams- - -	2,600,070.66	
	<u>91,632,704.19</u>	
19. General Courts Martial Expenses- - - - -		52,629.50
20. Guimaras Unit Expenses - - - - -		6,000.00
21. Miscellaneous Expenses - - - - -		79,949.20
22. Advance for salaries of Civil Officials- - - - -		459,016.68
23. Advance to Gov.Texas Confesor- - - - -		1,327,504.87
24. Loans on Insurance Policies - - - - -		14,877.84
25. Relief to Civilians killed by Japs - - - - -		457,905.62
26. 25% Share of Collections made by Gov't - - - - -		62,495.70
27. Advance to SWPA Personnel O/D w/the 6 th MD - - - - -		5,056.00
28. Expenses for American Evacuees - - - - -		2,994.00
29. Back Payment of USAFFE Personnel - - - - -		295,591.01
30. Losses of Money due to Enemy Action- - - - -		911,176.70
		<u>921,856,038.91</u>

OTHER ADVANCES, page 12(958,246.43)

This represents advances made to:

Army Units - - - - -	929,534.93
Army Personnel - - - - -	15,961.50
Cash Loans to Officers & EM- - - - -	22,750.00
	<u>968,246.43</u>

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VI



ACCOUNTS PAYABLE (VARIOUS) 9449,552.03

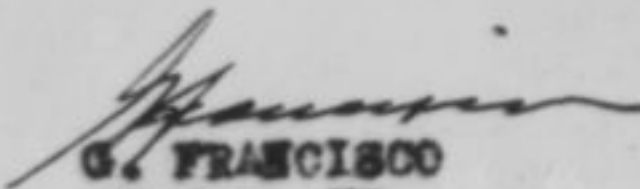
This represents accounts payable or credit balances of accountable officers which are subject for adjustments:

Share (25% of different Municipalities from Collections turned over to the Army - - - - \$ 20,174.90

Credit Balance of the different Units' accounts subject for adjustments - - - - - 426,552.91

Deferred Credits (Refund or liquidation of accountable personnel for which sources of the funds to be credited undetermined) - - - - - 2,624.22

9449,552.03


S. FRANCISCO
Major, FS
District Auditor



COMMONWEALTH OF THE PHILIPPINES
OFFICE OF THE COMMISSIONER OF THE BUDGET
Manila

F9230.14
Iloilo

May 12, 1945


Brig. Gen. Courtney Whitney, U.S.A.
Chief, Civil Affairs Section
General Headquarters, SWPA
APO 500

Dear General Whitney:

I am forwarding to you the enclosed letter of Colonel Macario Peralta, Jr., District Commander, 6th Military District, Panay, together with its enclosure, regarding his request for an immediate audit of all expenses incurred by said military district. These papers are being transmitted to you in line with your communication addressed to Secretary Confesor, dated 28 April 1945.

It may be mentioned in this connection that steps are being taken towards the constitution of an Emergency Currency Committee for Iloilo, and also for other places, to conduct the study relative to the printing and issuance of bona-fide emergency currency notes, under Executive Order No. 25, dated November 18, 1944, of the President.

Sincerely yours,


ISMAEL MATHAY
Commissioner of the Budget



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COMMONWEALTH OF THE PHILIPPINES
ARMY HEADQUARTERS
SIXTH MILITARY DISTRICT
PANAY

5 May 1945

The President of the Philippines
Thru The Commander-in-Chief, SWPA

Sir:

It is requested that an immediate audit of all expenses incurred by this military district (6th Military District) be made.

I am enclosing a report of the District Auditor of this district as of February 28, 1945, which will show the nature of expenses incurred by this district. These expenditures were made in order to conserve, strengthen and increase the military and civil resistance in this island.

It is requested that this audit be made immediately in order to protect the interests of the civilian population in Panay who are at present in possession of the emergency currency issued by the Iloilo Currency Committee and spent by the 6th Military District.

It will be noted that total receipts of funds from all sources by this Military District amounted to ₱43,242,874.79.

As of Feb. 28, 1945, the amount of ₱31,856,038.91 has been "liquidated" by our District Auditor, or in other words, the vouchers representing this amount are now in the possession of the District Auditor.

As of March 31, 1945, the District Auditor verbally informed me that only a few million pesos have yet been "unliquidated". The process of "liquidation" is continuously going on.

Analyzing the expenditures, it will be noted that the substantial bulk went to purely military expenses, while some amount was spent to advance the welfare of civilians and civilian officials, while there are expenses which are chargeable to the United States Government. (Refer to pp. 4-5 of the Annex.)

Very respectfully,



Macario Peralta, Jr.
MACARIO PERALTA, JR.
Colonel, Infantry
District Commander

April 24, 1944

Major Pablo Muyco, Inf
Palawan



My dear Pablo,

Yesterday, Lt. CATUBLAS reached my headquarters to give a personal account of the situation in that Island. He also handed over various reports from you. For your information, all reports which De los Reyes brought over have been sent to GHQ.

* I have notified GHQ of the presence of Lt. TERUEL in your area. Long time ago, I recommended that a station be set up there. Should any party arrive there, you should welcome them in my name and give them cooperation, making clear that PALAWAN is attached to this district by orders of GHQ, and that you officers there are responsible to me for the prompt compliance of orders. That is in order to avoid future misunderstanding. If you see any attempt of theirs to encroach on your powers, you should request permission to address a message direct to Gen MacArthur stating your side of the case and requesting instructions and that I be notified of any such instructions.

With Lt. CATUBLAS is ₱60,000 in emergency money. If your budget is ₱20,000 a month, then that should enable you to exist for another three months. Capt. De los Reyes brought a similar amount and I assume that you have received such already.

The several districts have received quantities of supplies from GHQ and fighting is getting more and more furious. I don't know how they are doing, but only on April 17, we raided the various towns in ILOCOS and captured 82 BC with 70 rifles and 4000 rounds of ammunition. In the month of March, we bagged about 500 Japs and BC. Now, for April, I think we will probably hit them just as hard. The Antique Jap commander has been killed and the Japs sent a punitive expedition which didn't go very far in the mountains as they were promptly tackled wherever they showed their heads.

This does not mean that our way here has been easy. We have lost about 8000 civilians by brutal massacre. The funny part is that the Japs side-step our troops and roam around and kill in those places where we have very few troops.

Here are a few pointers which are based on instructions

- over -

File
100

April 24, 1944

Major Pablo Muyco, Inf
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Here are a few pointers which are based on instructions

- over -

File
100

from GHQ:

- (a) Emphasis on Jap mine-laying activities
- (b) Emphasis on Jap airfields. Send me a sketch of that field there.

I notice that you recommend Lt. BALDOMERO GARCIA to relieve you. That recommendation will be approved by me in a few months after I am sure that everything there has been straightened out. So far, I notice that your communications with this district is slow. That must be improved. Of course, there are dangers -- but we are soldiers and that is what we are paid for. Can you not yet send me weekly couriers?

To help you in Intelligence Work, I am also sending by Catublas one thousand pesos (Japanese money). Out of this money, I expect to receive an accurate sketch of those Jap installations there.

Ref your request for palay, you come in a bad season. Sure, we have plenty of palay but they are in CAPIZ and ILOILO. The Japs want them like mad dogs -- that is why there has been constant fighting here. Antique is suffering as the crop was poor and we are endeavoring to send thru the mountains some palay. Still, Col. Villasis will try to help you. I quite realize your hardships.

With regards to the war, there are indications -- strong indications -- that 1944 is the critical war year for the Philippines. It is my belief that within this year, parts of the Philippines will be bombed by American squadrons. In early 1945, I am sure that Americans will make serious plans to land forces in the Islands. Until then, concentrate on food production because whatever happens, your faithful and loyal citizens in that Island must NOT starve. They must live in order that they can enjoy the fruits of their sacrifice.

Among my administrative orders, you will find that the allotment for each soldier is ₱0.60 per day. You will find also an increase of salaries. You should increase the salaries there, but you may use your discretion in the case of food allowances.

Remember my old rule: Take good care of your men and they will take good care of you.



M.P.
MACARIO PERALTA, Jr.
Colonel, Inf., P. A.
District Commander

LPJ/sfp

from GHQ:

- (a) Emphasis on Jap mine-laying activities
- (b) Emphasis on Jap airfields. Send me a sketch of that field there.

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71.19.
MACARIO PERALTA, Jr.
Colonel, Inf., P. A.
District Commander

MPJ/esp

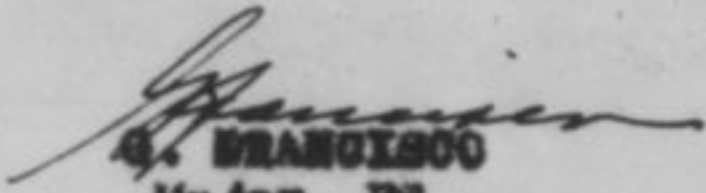
HEADQUARTERS
SIXTH MILITARY DISTRICT PA
U. S. EIGHTH ARMY
DISTRICT AUDITOR

21 April '45

SUBJECT: EXPENSES, REPORT ON

**To : GHQ
(Thru the District Commander, 6thMD)**

Attached is the Financial Report of the 6thMD, for
the period 1 November '42 to 28 February '45.


G. FRANCISCO
Major, FS
District Auditor

Enclosure:

Report on Expenses Nov'42 to 28 Feb.'45 (12 sheets)
Report on Expenses Nov'42 to 31 May '45 (2 sheets)
Details of Expenses Nov'42 to 28 Feb'45 (3 sheets)



21

41

HEADQUARTERS
SIXTH MILITARY DISTRICT PA
DISTRICT AUDITOR

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD 1 NOV. '42 TO 28 FEB. '45

a. <u>RECEIPTS:</u>	Total Receipts during the period (See details below) - -	P45,242,874.79
LESS:		
b. <u>DISBURSEMENTS:</u>	Total Disbursements during the period (See details below)	42,568,357.16
	DFO, BALANCE ON HAND - 28 Feb. '45 - - - - -	P 674,517.88
ADD:	Total Cash in the hands of Field FOG - - - - -	1,734,672.79
	GRAND TOTAL OF CASH BALANCE, 6" MD - - - - -	<u>P 2,409,190.38</u>

COMPOSITION OF CASH

Emergency Notes - - - - -	P2,022,476.67
Japanese Notes - - - - -	156,704.67
Checks - - - - -	193,024.64
Total Actual Cash - - - - -	<u>P2,372,205.98</u>
add:	
Cash Items - - - - -	56,984.40
TOTAL - - - - -	<u>P2,409,190.38</u>

.

DETAILS OF RECEIPTS

SOURCES

1. Proceeds from Loans:		
(a) From Philippine National Bank, Iloilo -	P41,582,253.00	
(b) From Philippine National Bank, Cebu - -	125,000.00	
(c) From 72nd Division, Phil. Army, Negros - -	40,045.50	
(d) From Local Patrons (Civilians) - - - - -	<u>10,583.85</u>	41,797,862.35
2. Aids from Outside, Aid from SWPA - - - - -		891,170.50
3. Receipts from Municipal Collections, Local Gov't.:		
(a) Iloilo Province - - - - -	P 95,515.44	
(b) Capiz Province - - - - -	<u>158,951.35</u>	254,466.79
4. Old USAFFE Funds from the District Commander, 6"MD and other old USAFFE Officers - - - - -		105,654.50
TOTAL CARRIED FORWARD - - - - -		<u>P45,049,154.14</u>



TOTAL BROUGHT FORWARD from page 1 - - - - - ₱43,049,154.14

5. Receipts from Voluntary Contributions:

(a) From the people of Antique Province - - -	₱22,769.91	
(b) From the people of Guimaras Is. Iloilo - -	510.00	
(c) From the people of Capi & Iloilo Prov. - -	<u>6,245.51</u>	29,525.42

6. Confiscated Currency Notes:

(a) Philippine Genuine Bills from Mr. J. Javier	₱10,000.00	
(b) Jap Notes by 66 th Inf. Regiment - - - - -	6,250.00	
(c) Jap Notes by 64 th Inf. Regiment - - - - -	95,093.50	
(d) Jap Notes by 63 th Inf. Regiment - - - - -	<u>1,199.40</u>	112,542.90

7. Receipts from Miscellaneous Sources:

(a) Money turned over by Inshore Patrol Unit	₱301.50	
(b) Money turned over by various Officers at the early stage of reorganization - - -	10,397.91	
(c) Proceeds from the sale of cigarettes - - -	114.50	
(d) Proceeds from the sale of OTS diplomas (65 th IOT) - - -	52.00	
(e) " " " " " salt, 65 th IOT - - -	300.00	
(f) " " " " " sugar (Captain Hiponia) - - -	400.00	
(g) Money turned over by Mrs. Olivia Vebba - - -	100.00	
(h) " " " " " Air Base Squadron - - -	188.50	
(i) Proceeds from sale of fish (Lt. Barateta)	1,556.00	
(j) " " " " " cow & mangoes (OLA)	520.00	
(k) " " " " " Cereal (OLA) - - -	55,322.00	
(l) " " " " " tuba (OLA) - - -	515.29	
(m) " " " " " profit from exchange, Jap Notes from Col. Francia	21.57	
(n) " " " " " benefit dances by 61 st OT - - -	3,000.00	
(o) Cash overage of Field Finance Officers - - -	58.76	
(p) Money received from Civilian Patients of Panay First Aid Station Hospital - - -	19.00	
(q) Administrative fine from 62 nd Inf. Regiment	25.00	
(r) " " " " " 63 rd " " "	355.00	
(s) " " " " " 64 th " " "	200.00	
(t) " " " " " 65 th " " "	60.00	
(u) " " " " " 66 th " " "	5.00	
		<u>51,672.55</u>

TOTAL RECEIPTS DURING THE PERIOD (See page -1-) - - - ₱43,242,874.79



DETAILS OF DISBURSEMENTS

DIRECT (FUNCTIONAL) EXPENSES:

Salaries - - - - -	¥11,416,409.08	
Dependents Allowance - - - - -	1,725,684.06	
Mess (excluding cereal) - - - - -	5,957,144.90	
Travel & Per Diem - - - - -	184,259.66	
Contingency (See details attached) -	541,728.71	
Cereal Expenses (Current) - - - - -	2,635,790.70	
Cereal Expense (Reserve) - - - - -	780,507.57	
Stationary, Off. Supp. & Materials -	669,843.44	
Patients & Prisoners' Allowance - -	135,564.20	
Expenses of Unit at Guimaras, Is. - -	6,000.00	
Hauling - - - - -	185,342.33	
Milling - - - - -	16,756.20	
Foodstuffs - - - - -	534,547.24	
Clothings - - - - -	218,509.48	
Medicines - - - - -	66,988.75	
Construction and Repair of Quarters-	21,559.38	
QM Expenses (diff. GTs) (See details		
attached) - - - - -	1,638,472.89	
GCM Expenses - - - - -	52,629.50	
Sailboat Pool Expenses - - - - -	34,724.13	
Payment of Commandeered Goods - - -	64,014.75	
Soap, Oil and Matches - - - - -	33,813.60	
Purchase of Fuel - - - - -	11,190.71	
Labor Expenses - - - - -	14,549.77	
Miscellaneous (See details attached)	72,949.20	727,145,757.89



SPECIAL EXPENSES:

Back Salaries of USAFFE before		
surrender - - - - -	893,591.01	
Intelligence Expenses - - - - -	772,604.56	
Pensions Paid - - - - -	175,531.61	
Relief Paid to Families of Civilians		
killed by Japs - - - - -	438,905.68	
Prov. 25% Collections - - - - -	62,495.70	
Money lost due to enemy action - - -	911,176.70	
Purchase of Office Equipment - - - -	45,679.60	
Ordnance Materials - - - - -	23,559.29	
Purchase of Signal Equipment - - - -	28,814.50	
Miss. Machinery Equipment - - - - -	67,695.84	
Propaganda Expense - - - - -	25,495.00	2,841,150.63
TOTAL DIRECT AND SPECIAL EXPENSES -	-729,986,908.52	

ADD:

ADVANCES:

Advances for Salaries of Civ. Officials	459,016.68	
Loans on Insurance Policies - SI - -	14,578.84	
Advances to Civil Government - - - -	1,527,504.87	
American Evacuees Expenses - - - - -	2,994.00	
Payment of SWPA Personnel - - - - -	5,036.00	1,609,150.39
TOTAL CARRIED FORWARD to Page -4-	-731,556,058.91	

DETAILS OF DISBURSEMENTS

DIRECT (FUNCTIONAL) EXPENSES:

Salaries - - - - -	\$11,416,409.02	
Dependents Allowance - - - - -	1,725,684.06	
Mess (excluding cereal) - - - - -	5,957,144.90	
Travel & Per Diem - - - - -	184,259.66	
Contingency (See details attached) -	541,728.71	
Cereal Expenses (Current) - - - - -	2,635,790.70	
Cereal Expense (Reserve) - - - - -	780,507.57	
Stationary, Off. Supp. & Materials -	669,843.44	
Patients & Prisoners' Allowance - -	135,564.20	
Expenses of Unit at Guimaras, Is. - -	6,000.00	
Hauling - - - - -	185,342.33	
Milling - - - - -	16,756.20	
Foodstuffs - - - - -	584,347.24	
Clothings - - - - -	218,509.48	
Medicines - - - - -	68,986.75	
Construction and Repair of Quarters-	21,559.38	
of Expenses (diff. CTs) (See details		
attached) - - - - -	1,638,472.59	
CCM Expenses - - - - -	52,629.50	
Sailboat Pool Expenses - - - - -	34,724.15	
Payment of Commandeered Goods - - -	64,014.75	
Soap, Oil and Matches - - - - -	38,813.60	
Purchase of Fuel - - - - -	11,190.71	
Labor Expenses - - - - -	14,549.77	
Miscellaneous (See details attached)	79,949.20	727,145,757.89



SPECIAL EXPENSES:

Back Salaries of USAFFE before		
surrender - - - - -	893,591.01	
Intelligence Expenses - - - - -	772,604.56	
Tensions Paid - - - - -	175,331.61	
Relief Paid to Families of Civilians		
killed by Japs - - - - -	438,905.62	
Prov. 25% Collections - - - - -	62,425.70	
Money lost due to enemy action - - -	911,176.70	
Purchase of Office Equipment - - - -	45,679.60	
Ordnance Materials - - - - -	23,359.29	
Purchase of Signal Equipment - - - -	28,814.50	
Misc. Machinery Equipment - - - - -	67,695.84	
Propaganda Expense - - - - -	23,425.00	2,841,150.65
TOTAL DIRECT AND SPECIAL EXPENSES - - - - -		729,986,908.52

ADD:

ADVANCES:

Advances for Salaries of Civ. Officials	459,016.68	
Loans on Insurance Policies - SI - - -	14,578.84	
Advances to Civil Government - - - -	1,527,504.87	
American Evacuees Expenses - - - - -	2,994.00	
Payment of SWPA Personnel - - - - -	5,036.00	1,869,130.39
TOTAL CARRIED FORWARD to Page -4-		731,856,038.91

TOTAL BROUGHT FORWARD from Page -3- - - - - P31,856,038.91

ADVANCES:

Regimental FOS (Working Capital) - - - - -	P5,559,975.14	
Cash Advance Unliquidated - - - - -	7,842,428.71	
Other Advances - - - - -	62,246.43	
Accounts Payable set up in DFS books - - - - -	(449,332.05)	10,712,318.23

TOTAL DISBURSEMENTS (See Page -1-)- - - - - P42,567,357.16

The above details for disbursements covers only the General Disbursements of Funds made during the period covered by this Report. The statement hereunder reflects the exact nature of expenses in so far as purposes of disbursements are made:

CLASSIFICATIONS

PURELY MILITARY EXPENSES:

Salaries - - - - -	P11,416,409.02
Dependents' Allowance - - - - -	1,795,682.06
Quartermaster Expenses:	
a. Cereal - - - - -	3,416,298.27
b. Mess Allowance (Viands) - - - - -	5,957,144.90
c. Other Foodstuffs (salt, sugar, etc.) - - - - -	524,347.24
d. Medicines - - - - -	66,986.75
e. Soap, Oil & Matches - - - - -	33,815.60
f. Travel and Per Diems - - - - -	124,259.66
g. Stationery, Off. Supp., & Materials & - - - - -	669,843.44
h. Expenses for gas, oil and fuel - - - - -	11,190.71
i. Paid for Requisitioned Goods - - - - -	64,014.75
j. Clothing - - - - -	218,509.48
k. Prisoners' and Patinets' Allow. - - - - -	135,564.20
l. Hauling - - - - -	185,342.33
m. Milling - - - - -	16,756.20
n. QM Expense of different Regiments - - - - -	1,638,472.59
Contingency Expenses - - - - -	541,728.71
Labor Expenses - - - - -	14,549.77
Sailboat Pool Expenses - - - - -	34,724.13
Pensions Paid - - - - -	175,381.01
Organizational Expenses:	
a. Purchase of Office Equipment - - - - -	45,679.60
b. Const. & Repair of Quarters - - - - -	21,559.38
c. Ordnance Materials - - - - -	23,359.29
d. Purchase of Signal Equipment - - - - -	22,214.50
e. Miscellaneous Machinery - - - - -	67,696.24
f. Propaganda - - - - -	23,496.00
g. Intelligence - - - - -	772,604.36
TOTAL CARRIED FORWARD - - - - -	P22,142,160.79



✓
201-Peralta

PRESS RELEASE

Sen Whitney

21 March 1945

General MacArthur awarded the Distinguished Service Cross to Colonel Macario Peralta, Commander of the Panay guerillas, the presentation of the medal being made by the Commanding General Eighth Army, Lieutenant General Eichelberger, at Iloilo immediately following its capture.



02

e/

Conf with
Perotta

Governor Gabriel K. Hernandez — pre war govt of Capij
arrested by guerrillas as puppet (after 6 weeks following
occupation)

released by guerrillas but did not again occupy office
what is his status

Governor Tobias Fornier — pre war govt. of Antigua
served under Japs until Leyte landing —

Assemblyman Egidio ^{mites} of Antigua ~~some~~ did not hold any
office under the enemy

Circulation of currency until such time as
a substitute is given —

counts and other officials appointed by Pres. Quizon
advised that they should continue until otherwise
instructed by Pres. Osmeña —



R A D I O G R A M

March, 1945

HON. TOMAS CONFESOR
SECRETARY OF THE INTERIOR
THRU GEN. MACARTHUR

I RECEIVED BIL'S LETTER TRANSMITTING TO ME YOUR
INSTRUCTION TO LEAVE AT ONCE FOR MANILA STOP THE COMMANDER
OF AMERICAN LIBERATION FORCES HERE IS WILLING TO PROVIDE ME
TRANSPORTATION SHOULD YOU MAKE REQUEST TO THAT EFFECT.

GRINO

Sent by:

JUAN GRINO
Deputy Governor and
Acting Provincial Treasurer



UNITED STATES OF AMERICA
COMMONWEALTH OF THE PHILIPPINES
OFFICE OF THE TREASURER
PROVINCE OF ILOILO

March 19, 1945

TO THE COMMANDER
Of the American Forces of Liberation
That Now Stand on the Soil of Panay

My dear Commander:

Before dawn yesterday, March 18, 1945, we were awakened and thrilled by the thunderous detonations of your big guns which, to us who have been recluses in our mountain hide-outs during the last three unhappy years, sounded like heralds of a new day.

Last night, we received confirmation of the news that you and your gallant thousands have come at last to liberate the distressed people in this island. The depth, the intensity, and the ring of our rejoicing is indescribable. But above this genuine feeling of great happiness, there is our everlasting gratitude and affection for your incomparable President; for your indomitable Commander, General Douglas MacArthur; for yourself, and your valiant men. You have brought to us the friendship of your people in its most tangible expression -- our liberation by the brave American soldiers.

We put ourselves at your disposal. Please advise us, through the bearer, Lt. R. Latigay, EPG, in what manner we may best be of service to you and your men.

Please accept my very best wishes for the safety and success of your forces. May God bless you all and grant you victories!

Sincerely yours,



Juan Griño
JUAN GRIÑO
Acting Provincial Treasurer
& Deputy Governor,
4th Adm. Dist., Iloilo

JG/cg

Paterno Confesor } ordered arrested -
Juan Guiso }

Wiasnes

Benedicto

Paraguda

Durila

Buyco



Mr & Mrs Macario Pualta

18,000 in force

8,000 can be released

SIXTH MILITARY DISTRICT
PHILIPPINE ARMY
USAFPE



Jan. 7, 1943

SUBJECT: General Summary of Conditions

TO : The CG, SWPA

1. We got off better from the five-month mopping up expeditions of the enemy (July-December) better than we expected. It is true that our signal system was paralyzed from November up to date, but by February, we expect to have most of our radios going.

2. There are no significant losses of personnel. Four majors were captured, but three of them were quartermaster men and the other was in charge of the Inshore Patrol (section which provides sailboats for courier service to other islands). All were easily replaced. Officers and men who are captured or surrender automatically turn into agents inside enemy territory after two or three months.

3. Rightly or wrongly, we have been the subject of bitter condemnation by civilian authorities and civilians for adopting a "lie-low" policy, especially when the enemy started to commit murderous attacks on them. I feel, however, that I was justified in my decision because at the present, the mopping up drives which covered the entire district including the Province of Rosblon, has practically ceased - allowing me to resume work on intelligence missions. Furthermore, I can throw at least 2500 rifles into a fight in two weeks with most of the ammunition you have sent me previously. I don't know if the enemy knows that although I suspect that they still have a lurking suspicion that there is a highly organized force which they have not been able to bring to bay.

4. Morale is still generally high, but there are certain sectors especially CAPIZ where it is low. This was due to the fact that these sectors never suffered until recently. They had been holding dances as if there was no war around them until October, 1943. When about 500 of them were killed by the enemy, these soft-skinned people started to point out army locations. It was not until lately that these people were effectively taught that such is decidedly improper and that we would not hesitate to take stern action on "inters".

M.P.G.

Yell
an

5. Health conditions up to the present remain excellent. There is no epidemic in any part of this district. Most of my men sent to Mindoro and Palawan come back sick with malaria. An estimated 80% of our men have been immunized either with cholera or thypoid vaccine. We are reserving the vaccines for bubonic plague you sent us.

6. I have issued an order directing that all officers who surrender to the enemy will be tried for cowardice. I have nothing against an officer who is captured, but this island is wide enough for an officer to run around if he is not a coward. There are friendly units which he can run for protection in every town in this island. So far, out of about 50 officer casualties, the majority have been either killed, wounded or captured. Only about 10 of whom five are medical officers have surrendered.

7. At present, ROMBLON is nil as an intelligence agency. The enemy seems to have swept it clean. There is however no report of the capture of ranking officers in that island who are in position to know anything vital.

8. PALAWAN submitted its first report under its new commanding officer, Major PABLO MUYCO. It is recommended that you send a party there with signal equipment at the first opportunity. Pertinent papers showing enemy locations are being sent with these reports.

9. PHILLIPS, I think, exaggerated what we have done in MINDORO. All we did was to issue orders and saw to it that they were carried out. Any credit should go to JURADO, DELONCIC, and their men. Major RUFFY whom JURADO designated as Island Commander there was not really active until lately, but was given the command because he is a regular officer on whom we can hold onto if things don't go right. DELONCIC was consulted about it and agreed.



Macario Peralta, Jr.
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