

AN ACT REQUIRING OFFICERS AND AGENTS OF THE INSULAR GOVERNMENT WHOSE DUTY IT IS TO RECEIVE AND DEPOSIT REVENUES OR OTHER MONEYS IN THE INSULAR TREASURY OR IN A DESIGNATED DEPOSI...

Act No. 749, May 16, 1903

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By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. All officers or agents of the Insular Government whose duty it is to collect or receive revenues or other moneys and deposit the same in the Insular Treasury or a designated depository shall make deposits or remittances of the same, regardless of the amount received or collected, as often as once a month, where safe and possible, and if there is no opportunity for such remittance within the month, as soon thereafter as possible, and a deposit shall be made in every case as soon as possible where the revenue or moneys in the hands of any officer or agent amounts to five hundred dollars, United States currency, or its equivalent in Philippine or Mexican currency: Provided, That no such officer or agent shall be required to make a deposit oftener than once a day: And provided further, That postmasters who are authorized to issue and pay money orders shall remit by registered mail to their designated depository all sums received by them from sales of money orders in excess of their authorized reserve or the amount of the advices of unpaid orders on hand less than two weeks, such remittances to be made with each and every mail dispatched from their respective offices which may convey mail to their designated depository.

SEC. 2. Any officer or agent of the Insular Government who fails or neglects to comply with the provisions of this Act as to deposits or remittances shall be, upon conviction, punished by a fine in any sum not exceeding two thousand dollars in the discretion of the court, and may be imprisoned until the fine and costs are paid. Such failure to deposit or remit in accordance with the foregoing section on the part of a collecting officer shall be also held to be prima facie evidence of embezzlement of the sum not remitted or deposited in any prosecution for embezzlement thereof.

SEC. 3. Every officer or agent of the Insular Government or of any provincial government required by law to render accounts to the Insular Auditor, who fails or neglects for the period of two months to render accounts to the Insular Auditor as required by law, or when required to do so by the Insular Auditor pursuant to law, shall be deemed guilty of gross neglect of duty, and upon conviction thereof may be punished by a fine of not exceeding two thousand dollars, in the discretion of the court, and may be imprisoned until the fine and costs are paid. Failure to make the proper accounts for money received shall be held to be prima facie evidence of embezzlement of the sums received and not accounted for.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on its passage.

Enacted, May 16, 1903.

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