

AN ACT REGULATING ACCOUNTABILITY FOR ALL RECEIPTS WHICH MAY BE DERIVED FROM CONCESSIONS GRANTED IN CONNECTION WITH THE PHILIPPINE EXHIBIT AT THE LOUISIANA PURCHASE EXPOSITION AT...

Act No. 1055, February 20, 1904

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

SECTION 1. All receipts from concessions granted by the Philippine Exposition Board in connection with the Philippine exhibit at the Louisiana Purchase Exposition at Saint Louis shall be deposited in the Insular Treasury, except as hereinafter provided, through a national bank depository at Saint Louis, to be designated by the Secretary of War. without any deduction, such deposits to revert to the credit of the appropriation made in Act Numbered Five hundred and fourteen for the collection and maintenance of said Philippine exhibit.

SEC. 2. For the purpose of carrying out the provisions of the preceding section, there shall be appointed by the Philippine Exposition Board, subject to the approval of the Secretary of War, an officer to be known as the cashier of the Philippine exhibit at Saint Louis, who shall receive a salary at the rate of two hundred dollars, United States currency, per month, and whose employment shall extend for such time after the close of the Exposition as may be necessary, in the discretion of the Secretary of War, for the closing of Ins accounts. The Philippine Imposition Board is further authorized to grant to the said cashier such clerical assistance as may be necessary properly to perform the work of his office, at salaries to be fixed by the Board, subject to the approval of the Secretary of War, and shall provide necessary office, office furniture, and office supplies. The said cashier and such of his assistants as shall be required to make collections shall give bonds to the Government of the Philippine Islands, through the Exposition Board, in such amounts as may be approved by the Secretary of War.

SEC. 3. Each individual, firm, company, or corporation which may be granted a concession on the grounds of the Philippine Exposition Board at Saint Louis, and known as the concessionaire, shall keep full and true accounts of the receipts from all sources mentioned in his or its contract, in a book or books especially kept for that purpose, and said accounts shall be at all times open to inspection by the Philippine Exposition Board, its cashier or his authorized representatives, and the Philippine Exposition Board shall prescribe the form of book or books above mentioned and the method in which the concessionaire shall keep such account, and may supervise the keeping of the same, and may require any changes in any existing methods of keeping said account or in the manner of ascertaining the amount of the gross receipts. The Philippine Exposition Board shall supply all checks, tickets, or other devices, of such design as it may select, and prescribe a system of duplicate checks, tickets, or other devices, and shall have the power to appoint agents, ticket sellers, and ticket takers, or other persons to carry out the provisions of this section, and shall require the use of cash registers or other appliances to receive and account for cash receipts from any source, whenever in its judgment it may be deemed necessary or desirable; and the cost of such agents, duplicate checks, tickets, ticket takers, ticket sellers, or other persons, devices, or appliances shall be paid for as may be provided in the contract, concerned. each individual, firm, company, or corporation holding a concession shall pay over to the cashier of the Exposition Board, daily, if required, and not less often than once

each week, all moneys received from any source or sources covered by the said concessionaire's contract, without any deduction whatever: Provided, however, That in all cases in which the contract of the concessionaire requires a separation or division of such receipts between the Exposition Board and the concessionaire, and the respective amounts may be immediately determined, said concessionaire shall upon the certificate of the chairman of the Exposition Board, be required to pay over to the cashier of the Exposition Board only such portion of the receipts as may properly accrue to the Philippine Government through the Exposition Board, in accordance with the terms of the contract. The moneys so received by the cashier shall be deposited as provided in section one of this Act.

SEC. 4. Each concessionaire, on paying over any amount whatsoever to the cashier of the Exposition Board, shall submit there with abstracts of collections in triplicate covering such amount.

Said abstract shall show the inclusive dates for which rendered, and the class of receipts shall be subdivided thereon by the concessionaire as follows:

- Sale of articles fabricated or purchased for sale.
- Sale of tickets for admission to ground or entertainments.
- Miscellaneous receipts.

The concessionaire shall certify that the abstract is a true and correct account of all moneys whatsoever received by him or his agents during the period shown.

The following certificate, signed by the chairman of the Exposition Board or a designated examiner, shall also appear on the abstract:

"I certify that I have examined the books and accounts of this concessionaire for the period above shown and find this abstract to be a true account of all receipts for said period, as shown by the books in question."

In case of a separation or division of the receipts, as provided in section three of this Act, the abstract shall be made to show (a) the gross amount collected by the concessionaire, in the manner heretofore provided; (b) the amount withheld by the concessionaire under the terms of his contract; and (c) the amount paid over to the cashier of the Exposition Board. The cashier of the Exposition Board shall, upon receipt of abstracts prepared in the manner herein provided, together with the full amount thereon shown, receipt for said amount upon the face of the abstract and return one copy of the same to the concessionaire. One of the remaining two copies shall be retained by the cashier and the other copy shall be used as a voucher to his regular account forwarded to the Auditor for the Philippine Islands. Incomplete or improperly prepared abstracts shall not be accepted by the cashier, and the refusal of any concessionaire to account to the cashier in the manner herein provided shall be construed as a breach of contract.

SEC. 5. The cashier of the Exposition Board shall render to the Auditor for the Philippine Islands monthly accounts, within ten days after the close of the month in which the funds were received, covering all of his receipts from any source whatsoever, in such manner as may be prescribed by the Auditor, said accounts being divided into receipts (a) from sales of articles fabricated or purchased for sale; (b) from sales of tickets for admission to ground or entertainments; (c) miscellaneous receipts. The accounts of the cashier shall be kept and rendered so as to show separately the receipts from every concession and class of concession, and such accounts shall be supported by the abstracts furnished by the concessionaire as provided in the foregoing section. All questions of difference arising between the cashier and the, concessionaire shall be determined by the Exposition Board.

SEC. 6. All deposits made by the cashier in a designated depository shall be deposited "To the credit, of the

Treasurer of the Philippine Islands," and said depository shall issue receipts in duplicate to the cashier for all deposits so received and shall transmit to the Treasurer and Auditor for the Philippine Islands at the close of each month complete abstracts of said deposits, showing the name of the depositor, the number of the receipt, and the amount deposited. The cashier shall take credit in his accounts for all deposits so made, supporting the same by the original receipt of the depositor issued therefor. Deposits when so made shall be subject only to the order of the Treasurer of the Philippine Islands.

SEC. 7. The Philippine Exposition Board may advance, for the benefit of any concessionaire, from the funds appropriated to meet the obligations of the Exposition Board, such sums as in its discretion may seem necessary or wise for the purchase of such articles and supplies as the concessionaire is authorized to sell for account of the Government as may be provided in his contract, but in no case shall the property in the hands of a concessionaire exceed the amount of his bond. All vouchers covering payments in the United States from the funds appropriated for the Philippine Exposition Board for the purchase of articles for sale, the payment of salaries of concessionaires and their employees, and expenses incurred in behalf of any concession or concessionaire under his contract, shall be certified to be correct by the concessionaire or his authorized agent, and approved by the chairman of the Exposition Board, and shall be payable by the disbursing officer appointed under section ten of Act Numbered Five hundred and fourteen, as herein provided in section nine. All unexpended balances in the hands of other disbursing officers or agents of the Exposition Board in the United States on May first, nineteen hundred and four, shall be transferred to the disbursing officer for the Exposition Board in the regular way and be accounted for by him. All payments after May first, nineteen hundred and four, to be made in the Philippine Islands, in behalf of the Exposition Board, or of any concessionaire under his contract, shall be made by a designated disbursing officer in Manila, and all other agents in the Philippine Islands heretofore disbursing funds of the Exposition Board shall close their accounts and deposit their unexpended balances to the credit of the Imposition Board appropriations on or before May first, nineteen hundred and four.

SEC. 8. All disbursements by or on behalf of any concessionaire shall be shown separately on the books and accounts of the disbursing officer or agent making the payments.

SEC. 9. The Philippine Exposition Board is authorized to make final settlement with each concessionaire, at close of the exposition, in accordance with the terms of his contract, and pay, through its regular disbursing officer, all balances found to be due the concessionaire thereunder, on proper vouchers, from its regular appropriations. The Board shall submit to the Auditor for the Philippine Islands a full and complete statement of the final settlements so made, the correctness of which shall be certified by the chairman of the Exposition Board and by the concessionaire. Differences arising between the Imposition Board and a concessionaire in such final settlements shall be determined by the Secretary of War.

SEC. 10. In the absence from the Philippine Islands of a majority or quorum of the members of the Philippine Exposition Board, all vouchers covering payments in the Philippine Islands from appropriations of the Exposition Board shall be approved by the Secretary of the Interior of the Philippine Islands, and all executive acts pertaining to the Exposition Board in the Philippine Islands shall be directed by the said Secretary of the Interior, and this section shall be retroactive from January first, nineteen hundred and four.

SEC. 11. All just and lawful claims and demands against the Philippine Exposition Board shall be settled as soon after the close of the exposition as practicable, and all balances to the credit of the appropriation for the maintenance of the Philippine Exposition Board shall immediately thereafter revert to the general funds of the Insular Government.

SEC. 12. All existing laws, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed.

SEC. 13. 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. 14. This Act shall take effect on its passage.

Enacted, February 20, 1904.

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