

AN ACT AUTHORIZING THE APPOINTMENT OF DISBURSING CLERKS IN THE VARIOUS CIVIL DEPARTMENTS, BUREAUS, AND OFFICES, PRESCRIBING THE DUTIES OF DISBURSING CLERKS, AND FIXING THEIR COM...

Act No. 145, June 21, 1901

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

SECTION 1. Each head of a civil Department, Bureau, or Office is hereby authorized to appoint, in accordance with law, a disbursing clerk, whose duties shall be to disburse, in accordance with law and upon approval of the head of the Department, Bureau, or Office to which his duties relate, all moneys appropriated for said Department, Bureau, or Office. Said disbursing clerks shall be appointed from among the clerks in their respective Departments, Bureaus, or Offices not below the grade of class seven, and shall each give a bond to the Government of the Philippine Archipelago, in such amount as shall be directed by the United States Philippine Commission, for the faithful discharge of the duties of his office according to law. Each disbursing clerk shall receive, in compensation for his services in disbursing, the sum of two hundred dollars per annum in addition to his salary as a clerk of the grade held by him: Provided, however, That upon the joint recommendation of the Auditor and Treasurer for the Archipelago, the Chief Executive of the Insular Government may direct that the smaller Departments or Bureaus may be combined for the purposes of disbursement, and one disbursing officer charged with the duty of disbursing for all Departments or Bureaus thus combined be appointed by the Chief Executive from one of the clerks in such Departments or Bureaus as heretofore provided. A disbursing officer or the head of any Department, Bureau, or Office may apply for, and the Auditor shall render, his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor in passing upon the account containing the said disbursement.

SEC. 2. It shall be the duty of every disbursing officer, including the Insular Purchasing Agent, having any public moneys intrusted to him for disbursement, to deposit the same with the Treasurer of the Islands or a designated depository, and to draw for the same as may be required for payments to be made by him in pursuance of law, and draw for the same only in favor of the persons to whom payment is made; and all original transfers from the Treasury to a disbursing officer shall be by warrant on the Treasury, as provided by Act Numbered Ninety.

SEC. 3. Whenever any person accountable for public money neglects or refuses to pay into the Treasury, when required to do so, the sum or balance certified to be due upon the adjustment of his account, the Auditor shall, as provided in Rule Thirty, of Act Numbered Ninety, institute suit for the recovery of the same, with interest at six per cent per annum from the time of receiving the money until it shall be repaid into the Treasury.

SEC. 4. All officers, agents, or other persons receiving public moneys shall render distinct accounts to the Insular Auditor of the application thereof, according to the appropriations under which the same may have been advanced to them.

SEC. 5. Whenever any original check is lost, stolen, or destroyed, disbursing officers and agents of the

Government of the Philippine Archipelago are authorized, the expiration of three months, and within one year from the date of such check, to issue a duplicate check, and the Treasurer, or designated depositories of the Government, are directed to pay such duplicate checks, upon notice and proof of the loss of the original checks, under such regulations in regard to their issue and payment, and upon the execution of such bonds, with sureties, to indemnify the Government of the Philippine Archipelago as the Auditor and Treasurer shall jointly prescribe.

SEC. 6. In case the disbursing officer or agent by whom such lost, destroyed, or stolen original check was issued, is dead, or no longer in the service of the Government of the Philippine Archipelago, it shall be the duty of the Auditor to state an account in favor of the owner of the original check for the amount thereof, and to charge such amount to the account of such officer or agent, or to the account of "outstanding liabilities," if the amount has been deposited to said account, as provided in Rule Thirty-one of Act Numbered Ninety.

SEC. 7. The amounts of the accounts of every kind of disbursing officer, which shall have remained unchanged, or which shall not have been increased by any new deposit thereto, nor decreased by drafts or checks drawn thereon, for the space of one year, shall be covered into the Treasury, as provided in Rule Thirty-one of Act Numbered Ninety, and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the Auditor to the officer in whose name it had stood on the books of the depository, if it appears that he is entitled to such credit.

SEC. 8. The Treasurer and designated depositories shall, at the close of business on every thirtieth day of June, report to the Auditor the condition of every account standing, as in the preceding sections specified, on their books, slating the name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit, and the last debit made to each account. And each disbursing officer shall make a like return of all checks issued by him, and which may then have been outstanding and unpaid for one year and more, stating fully in such report the name of the payee, for what purpose each check was given, the depository on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and, when known, the residence of the payee.

SEC. 9. The provisions of this Act shall, in every case, be construed in harmony with the provisions of Act Numbered Ninety.

SEC. 10. The public good requiring the speedy enactment of this Act, its passage 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. 11. This Act shall take effect on its passage.

Enacted, June 21, 1901.

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