

AN ACT AMENDING SECTION SIXTEEN OF ACT NUMBERED EIGHTY-THREE, AS AMENDED BY ACT NUMBERED ONE HUNDRED AND THIRTY-THREE.

Act No. 783, June 01, 1903

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

SECTION 1. Section sixteen of Act Numbered Eighty-three, as amended by Act Numbered One hundred and thirty-three, is hereby amended by substituting the following:

"SEC. 16. The Insular Treasurer shall prescribe the method of keeping the ledgers and records of the provincial treasurers, and shall prepare such rules and regulations relative to the administration of the affairs of their offices as may be necessary. The necessary books and forms shall be furnished to the provincial governments by the Insular Treasurer at cost.

"The Insular Auditor shall prescribe the manner in which the provincial treasurers shall render accounts submitted to him for settlement, as provided by rule twelve of Act Numbered Ninety, and issue instructions relative to the rendition of such accounts, as provided in rules twelve and forty-four of said Act. For assistance in the audit of the accounts of provincial treasurers, the Insular Treasurer shall forward to the Insular Auditor copies of all resolutions of provincial boards approved by the Insular Treasurer authorizing the appointment of assistants, deputies, and other employees, and fixing their salaries.

"The books, accounts, papers, and cash of the provincial and municipal treasurers shall at all times be open to the inspection of the Insular Treasurer or his duly authorized agent. At least once in every six months the office of each provincial treasurer shall be examined by a traveling examiner of the Insular Treasurer. In case such an examination discloses a shortage in the cash which should be on hand, it shall be the duty of the examining officer to seize the office and its contents and notify the insular Treasurer and the Insular Auditor forthwith. The Insular Treasurer or his deputy shall thereupon at once take full possession of the office, the books, papers, vouchers, and cash of such provincial treasurer, close and render his accounts to the date of taking possession, and temporarily continue the public business until action is taken in accordance with section nineteen of this Act, as amended by Act Numbered Two hundred and forty-five. Upon the seizure of the office, the sureties of the defaulting officer shall be at once notified by the Insular Treasurer.

"The deputy of the Insular Treasurer placed in charge of the office of a provincial treasurer under the provisions of this section shall render to the Insular Auditor the accounts of such provincial treasurer, and in his name to the date of taking possession, if the same are delinquent, together with a copy of his report of the examination. Upon receipt of such accounts the Auditor shall examine and audit the same without delay. Upon the completion of such examination and audit, when a defalcation is shown and it is necessary to institute legal proceedings against the sureties of the defaulting officer, the Insular Auditor shall forward to the Attorney-General a statement of the account. Such proceedings shall be brought against the sureties, under the direction of the Attorney-General, and in such suit the account as stated by the Insular Auditor shall de prima facie evidence of the amount due on the bond.

"In case of a deceased provincial treasurer, the same procedure shall be pursued, and upon settlement of his

accounts by the Insular Auditor the legal representatives of such deceased officer shall be furnished with a certified copy of the settlement."

SEC. 2. It shall be the duty of every examiner of the Insular Treasurer to file with the Insular Auditor a complete report covering every examination made by him of the office of a provincial treasurer, particularly citing therein each and every discrepancy or failure to charge a revenue which may be discovered, and make such other reports as the Insular Treasurer may require.

SEC. 3. For the purpose of carrying into effect the provisions of this Act, the Insular Treasurer is authorized to employ twelve examiners, or such part of that number as he may deem necessary, in addition to the force of examiners at present employed by him, each at a salary not to exceed two thousand dollars, United States currency, per annum. In addition to the duties prescribed by this Act, the examiners so appointed shall perform such other duties as may be ordered by the Civil Governor or the Insular Treasurer.

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, June 1, 1903.

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