

AN ACT REGULATING THE SYSTEM OF KEEPING ACCOUNTS OF PUBLIC REVENUES AND THE RETURNS THEREOF, AND REPEALING CERTAIN ORDERS AND CIRCULARS RELATING TO THOSE SUBJECTS.

Act No. 36, October 29, 1900

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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. The accounts of all collecting, disbursing, and accounting officers or agents authorized to receive or disburse money or to audit accounts in these Islands, shall be kept, and their reports shall be rendered, in accordance with the requirements of the Act passed October third, nineteen hundred (Number Twelve), prescribing the method to be adopted by the Insular Treasurer in keeping and rendering accounts of his receipts and disbursements, and the liability of such officers or agents shall be determined in the same manner as the liability of the Insular Treasurer under said Act.

SEC. 2. All collectors of subports and all other officers or agents authorized to receive money arising from the revenues of the Islands, of whatsoever kind, shall pay, in the kinds of moneys in which the payments were received and collected, the full amounts received and collected by them respectively to the Treasurer of the Islands, and shall render to the Auditor monthly accounts therefor within twenty days after the expiration of the month to which they pertain, accompanied with properly itemized and certified statements of the returns of the revenue collected, showing when, by whom, and on what account paid.

SEC. 3. The first paragraph of the executive order of May third, eighteen hundred and ninety-nine, reading:

"The collectors of subports shall deposit all moneys collected by them with the Collector of the Islands, and a receipt from the Collector of the Islands shall be taken in duplicate for all such deposits."

And that portion of General Order Number Seventy-one, issued from the Military Governor's office on the twenty-third day of December, eighteen hundred and ninety-nine, which reads:

"For the present all money accounts will be kept in Mexican currency."

Also all those portions of General Order Number Fifty-four, issued from the office of the Military Governor on April eighteenth, nineteen hundred, and of Circular Number Two, issued from the office of the Collector of Internal Revenue of the Islands, with the approval of the Military Governor, on the sixteenth day of August, nineteen hundred, and all other orders or portions of orders which are inconsistent with this Act, are hereby repealed.

SEC. 4. This Act shall take effect on its passage.

Enacted, October 29, 1900.

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