

AN ACT RECITING AN EXECUTIVE ORDER OF THE PRESIDENT OF THE UNITED STATES, AMENDING THE EXECUTIVE ORDER OF MAY EIGHTH, EIGHTEEN HUNDRED AND NINETY-NINE, CREATING THE OFFICES OF A...

Act No. 90, February 28, 1901

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Whereas, the President, of the United States, upon February twenty-third, nineteen hundred and one. signed the following Executive Order:

"Executive Mansion,

"Washington, D. C., February 23, 1901.

"The Executive Order of May eighth, eighteen hundred and ninety-nine, relating to the Philippine Archipelago, as promulgated by the Assistant Secretary of War, May eleventh, eighteen hundred and ninety-nine, is hereby amended by substituting the following:

" 'By virtue of the authority vested in me as the Commander-in-Chief of the Army and Navy of the United States, I hereby order and direct that during the maintenance of the Military Government by the United States in the Islands of the Philippine Archipelago, there is hereby created and shall be maintained the office of Auditor for the Islands, to be filled by appointment of the Secretary of War, whose duties shall be to receive and audit all accounts of the Islands.

" 'There is hereby created and shall be maintained the office of Deputy Auditor for the Islands, to be filled by appointment of the Secretary of War, whose duties shall be to sign in the name of the Auditor such official papers as the Auditor may designate, and perform such other duties as the Auditor may prescribe. He shall have charge of the bureau as Acting Auditor 'in case of the death, resignation, sickness, or other absence of the Auditor.

" 'There is hereby created and shall be maintained in the office of the Auditor, the office of chief clerk, to be filled by appointment of the Auditor, and the chief clerk shall perform such duties as may be prescribed by the Auditor.

" 'There shall be in the office of the Auditor such chiefs of division, appointed by the Auditor, subject to the provisions of the Philippine Civil Service Act, as in his judgment may be required for a proper dispatch of the business of his office and for which appropriations may be made.

" 'There is hereby created and shall be maintained the office of Treasurer of the Islands, which shall be filled by appointment of the Secretary of War. The Treasurer of the Islands shall receive and keep all moneys arising from the revenues of the Islands, and shall disburse the same only upon warrants issued by the Military Governor and countersigned by the Auditor.

" 'All rules and instructions necessary to carry into effect the provisions of executive orders relating to said islands shall be issued by the Secretary of War, and such rules and instructions shall be in force until the same are amended or revoked by the Secretary of War.' "

Now, therefore, By authority of the President of the United States, and with the concurrence and approval of the Secretary of War first had, be it enacted by the United States Philippine Commission, that:

SECTION 1. The following rules and regulations shall apply to the accounting system of the Military Government of the Philippine Archipelago and shall take effect and be in force April first, nineteen hundred and one:

RULES AND INSTRUCTIONS RELATIVE TO THE ACCOUNTING SYSTEM OF THE MILITARY GOVERNMENT BY THE UNITED STATES IN THE ISLANDS OF THE PHILIPPINE ARCHIPELAGO.

RULE 1. The Military Governor of the said Islands shall be stationed in the city of Manila, and the officers appointed under the preceding sections shall be stationed at and have their offices in said city.

THE AUDITOR FOR THE ISLANDS.

RULE 2. The Auditor for the Islands shall receive, examine and settle all accounts pertaining to the revenue and receipts derived from the Islands and expenditures paid therefrom, and certify the balances thereon to the Military Governor and shall preserve the accounts and vouchers after settlement.

RULE 3. The Deputy Auditor shall sign, in the name of the Auditor, such official papers as the Auditor may designate and perform such other duties as the Auditor may prescribe. He shall have charge of the Bureau as Acting Auditor in case of the death, resignation, sickness, or other absence of the Auditor.

RULE 4. The chief clerk and designated chiefs of division shall perform such duties as may be prescribed by the Auditor.

RULE 5. The Military Governor shall issue and sign all warrants for the payments of moneys by the Treasurer, which warrants shall be submitted to the Auditor to be countersigned by him. No warrants shall be drawn for the advance of moneys except upon requisition therefor made by the proper officer, approved by the Military Governor and allowed by the Auditor in conformity to appropriations made. No warrant shall be issued for the payment of the balance found due on any account, except upon the certificate of the Auditor, upon the settlement of such accounts.

RULE 6. Warrants drawn for making advances of money from funds in the Treasurer's hands shall be denominated "Accountable Warrants," and shall be numbered consecutively, a separate series being preserved.

RULE 7. Warrants drawn for the payment of balances due on accounts settled and certified by the Auditor shall be denominated "Settlement Warrants," and shall be numbered consecutively, in a separate series.

RULE 8. All receipts issued by the Treasurer for moneys paid to him shall be in duplicate and shall be countersigned by the Auditor. When so countersigned, one receipt, in even case shall be retained in the office of the Auditor, and the other shall be delivered or transmitted by the Auditor to the person by whom the payment was made, after the same has been duly registered in all its particulars under its appropriate head.

RULE 9. The receipts retained by the Auditor will constitute the necessary check in his examination and settlement of the Treasurer's account of receipts, as the authority for charging the Treasurer with moneys received; and such receipts will be filed in the office of the Auditor with the accounts in which credit is taken.

RULE 10. Warrants paid by the Treasurer with the proper evidence of payment, which shall be the proper indorsement of the payee thereon, shall constitute the vouchers upon which the Treasurer shall receive credit for payments made by him, and after the settlement of his accounts by the Auditor, which warrants shall be filed therewith.

RULE 11. The certificates on the settlement of accounts made by the Auditor to the Military Governor shall be numbered consecutively and filed with the respective accounts and vouchers in the office of the Auditor, who shall preserve the same. A copy of each certificate of settlement shall be filed with the Military Governor to be retained by him.

RULE 12. The Auditor shall, with the approval of the Military Governor, prescribe the forms for keeping and rendering all accounts subject to his examination and settlement, which forms shall conform substantially with those used by officers rendering accounts to the Treasury Department of the United States, and issue all necessary instructions to the officers and agents rendering such accounts.

RULE 13. And in case any officer or agent whose duty it is to collect and receive moneys arising from the revenues of the Islands of whatever kind, and to make disbursements of such moneys for any purpose, shall fail to render complete accounts of such receipts and disbursements to the Auditor, or to transmit the same within ten days after the expiration of the month to which they pertain, or shall neglect to render the same when requested to do so, it shall be the duty of the Auditor forthwith to report such case to the Military Governor for the proper action.

RULE 14. There shall be in the office of the Auditor a division of bookkeeping, in which shall be kept proper books of entry and ledgers for recording the general accounts of receipts and expenditures pertaining to the revenues of the Islands, and the personal accounts of the agents and officers authorized to collect the same and to disburse moneys advanced by the Treasurer upon warrants as herein provided, and of all other accounts or claims allowed and certified by the Auditor, including accounts of appropriations.

ACCOUNTS OF GENERAL RECEIPTS AND EXPENDITURES.

RULE 15. The receipts issued by the Treasurer for moneys paid to him, before being countersigned by the Auditor, shall be entered, in the proper ledgers of general receipts, as funds arising from customs receipts, postal receipts, internal-revenue receipts, and miscellaneous receipts respectively, or as repayments of such receipts, and in making such entries from the Treasurer's receipts the number and date of the receipt and the name and official designation, if any, of the person by whom the payment or deposit was made shall be noted. These funds shall thereupon be transferred to one account as "Revenue," from which all appropriations from "moneys in the Treasury not otherwise appropriated" shall be made.

RULE 16. All warrants drawn by the Military Governor, after being countersigned by the Auditor, shall be charged against the revenue on account of the service and appropriation for which such warrant is drawn, and in making such debit entries the number and date of warrant and the person, with official designation, if any, to whom paid, shall be noted. The Auditor shall so keep his records as to be able to show, at any time, the amount of money disbursed on account of any appropriation, as shown by the accountable warrants issued and by the accounts as audited.

PERSONAL LEDGER ACCOUNTS.

RULE 17. In the ledgers for personal accounts all advances of money made upon requisition and warrants to officers and agents authorized to disburse the same in accordance with appropriations, shall be charged to such officers, respectively, on account of the service and appropriation for which disbursement is to be made, at the time of issuing the warrants for such advances of money, the numbers and dates of the respective warrants being noted in making such debit entries; and for the disbursements made by such officers or agents, which may be allowed by the Auditor, in the settlement of accounts of such disbursements, proper credits shall be entered to the respective personal accounts from the certificates of the settlements made by the Auditor, the numbers and dates

of the respective certificates being noted in making the credit entries.

RULE 18. In like manner the certificates of settlement of Individual accounts of all kinds made by the Auditor shall be entered in the ledgers of personal accounts to the proper individual account, on account of the service and appropriation for which the account is rendered, the number and date of the Auditor's certificate being noted; and all settlement warrants issued upon certificates of the settlement of accounts made by the Auditor shall be charged to the proper individual account, under the appropriate head, in the ledgers of personal accounts, the number and date of the warrant being noted.

RULE 19. In making the settlement of each account, and before certifying the same, the Auditor shall require a statement from the Division of Bookkeeping in his office, setting forth the last certified balance on the particular account, and the debits or credits since entered thereon, in the personal ledgers, which statement or certificate shall be used as the basis of the Auditor's settlement of the account before him.

DISBURSING ACCOUNTS.

RULE 20. Accounts of disbursement shall be rendered monthly and transmitted to the Auditor within ten days after the expiration of the month to which they pertain, by the officers and agents authorized to make disbursements, in which such officers or agents shall charge themselves with all moneys advanced to them, respectively, by the Treasurer, and take credit for the disbursements made by them, supported by proper vouchers. An abstract of the disbursements, accompanied by the vouchers therefor, consecutively numbered, shall be transmitted with each account.

REVENUE ACCOUNTS.

RULE 21. Except as hereinafter provided, the officers or agents authorized to receive and collect moneys arising from the revenues of the Islands, of whatsoever kind, shall be required to pay the full amounts received and collected by them, respectively, to the Treasurer of the Islands, and to render to the Auditor monthly accounts therefor within ten days after the expiration of the month to which they pertain, accompanied by proper itemized and certified statements and returns of the revenues collected, showing when, by whom and on what account paid.

RULE 22. In the rendition of such revenue accounts the officers or agents will charge themselves with all revenues received and collected during the period covered by the account, and take credit for the amounts paid to the Treasurer, as shown by the duplicate receipts in their possession and countersigned by the Auditor, the number and date of such receipts being noted in the entries of amounts paid to the Treasurer. These duplicate receipts will be retained by the officer or agent claiming credit therefor.

RULE 23. In the audit of such revenue accounts the Auditor shall compare and check the Treasurer's receipts on file in his office with the corresponding entries in the account of the officer or agent, as rendered.

RULE 24. All revenue accounts shall be rendered and kept separately under the appropriate funds or bends of account to which they respectively pertain; that is, all revenues arising in The Department of Customs shall be entered and accounted for under the head of customs receipts; those arising in the Department of Post-Offices under the head of postal receipts; all revenues derived from internal taxes and duties, as distinct from customs receipts and postal receipts, shall be entered under the head of internal revenue receipts; and all revenues from other sources under the head of miscellaneous receipts.

REQUISITIONS.

RULE 25. Requisitions for advances from funds in the hands of the Treasurer for paying necessary and proper expenses chargeable to the revenues of the Islands shall be made monthly by the respective officers or agents authorized to disburse the same, in such form as may be prescribed, pursuant to appropriations made, and shall be accompanied by itemized estimates of the amounts required for disbursement during the month, and no accountable warrant shall be drawn for an amount exceeding the requirements for one month.

RULE 26. Each requisition shall particularly state the items of appropriation under which the money is to be disbursed, and shall be forwarded to the Auditor, who shall cause to be indorsed thereon the balance due to or from the officer or agent making the requisition, as shown by the books of the Auditor's office, and the amount of credits shown by any unsettled accounts of such officer or agent remaining in the Auditor's office. Thereupon such requisition shall be transmitted to the Military Governor for his approval, and when his approval shall be indorsed thereon the requisition shall be returned to the Auditor for allowance, and when allowed by him and so indorsed upon the requisition, over his official signature, the proper warrant shall be issued for the amount allowed, to which the requisition shall be attached.

RULE 27. If, at the time of the reference of a requisition to the Military Governor for his approval, or at any time before the warrant thereon shall have been issued, any facts shall come to the Auditor which, in his judgment, afford sufficient grounds for disapproving the advance of money asked for, he shall forthwith communicate the same in writing to the Military Governor, whose decision shall be final, if the requisition is pursuant to appropriations made.

RULE 28. Claims of officers or agents whose duty it is to collect or account for public moneys, for losses of funds in transit, by fire, burglary, or other unavoidable casualty, shall be submitted to the Auditor within one month after such loss occurs, with all the evidence in the case. If the Auditor shall find that the said funds were properly in the hands of such officer or agent, or properly remitted, or that the loss resulted through no fault of said officer or agent, he may, with the written consent of the Military Governor, credit the account of such officer with the loss: Provided, That in no case shall a credit in excess of one thousand dollars be given in this manner. Claims for losses in excess of one thousand dollars shall be submitted through the Auditor and Military Governor for relief through legislative enactment.

RULE 29. The Auditor may, with the written consent of the Military Governor, mitigate, remit, remove, compromise, release, or discharge any liability, in whole or in part, to the Military Government, in any matter before him when, in his judgment, the interests of the Government seem to require it, subject to such restrictions as may be provided by law.

RULE 30. The Auditor shall supervise the collection of all debts due the Military Government of the Philippine Islands through the usual civil or judicial channels, and institute all such measures as may be authorized by law to enforce the payment of such debts and the recovery of all amounts found to be due the said Military Government in connection with his settlement and adjustment of accounts.

RULE 31. Disbursing officers shall deposit funds placed in their hands for disbursement, pursuant to appropriations, only in such depositories as may be designated by the Military Governor. When payment is made by check, its number shall be noted on the voucher to which it pertains. Such depositories shall report to the Auditor, at the close of each quarter, or oftener if he should require it, the balances to the credit of all disbursing officers, as shown by its records. In every case where after one year after the rendition and settlement of the final account of a disbursing officer there remains a balance in any depository to the credit of such disbursing officer, by reason of the non-presentation of checks or otherwise, the Auditor shall report said amount to the Military

Governor, who shall require the said depository to deposit the said balance with the Treasurer of the Islands to the credit of "Outstanding Liabilities." No disbursing officer's check shall be paid after one year from the last day of the month of its issue.

RULE 32. All claims arising on account of outstanding liabilities shall be filed with the Auditor, with the evidence pertaining thereto. If the Auditor shall find that such claim is valid, and unpaid, he shall certify the amount due to the Military Governor, who shall issue a settlement warrant on said certificate, which warrant shall be countersigned by the Auditor, and paid by the Treasurer out of the fund accruing on account of outstanding liabilities.

RULE 33. Transfers of funds from one disbursing officer to another shall be made only upon the authority of the Military Governor, or the officer commanding a military department or district, notice of which authorization shall be given forthwith to the Auditor by the Military Governor or commanding officer giving the authority. When there is a change in disbursing officers, the outgoing officer shall render an account in full, showing the disposition of his unexpended balance, whether transferred to his successor in accordance with the provisions herein contained, or deposited with the Treasurer of the Islands.

POSTAL REVENUES.

RULE 34. Postmasters shall be deemed disbursing officers and shall be authorized to pay, under proper advance allowances or authority of the Director General of Posts, subject to such regulations as the Auditor may require, the expenses of their respective offices, including salary of postmaster, necessary disbursements for clerk hire, rent, light, and other incidental items, including authorized mail transportation, from the receipts of their respective offices. The postmaster shall render correct vouchers for every such expenditure, such vouchers to indicate on the face thereof the date such allowances were made by the Director General of Posts, which vouchers shall be submitted to the Auditor with the account current in which credit therefor is taken. No disbursement shall be allowed by the Auditor in the account of any postmaster which is not in accordance with an appropriation already made.

RULE 35. Postmasters at minor post-offices shall be required to deposit all surplus postal funds in their hands at the close of each month with a depository to be designated by the Director General of Posts, which shall be a larger post-office, convenience of location being considered. In case the receipts of any post-office, are insufficient to meet its authorized expenditures, such deficiency may be met by a transfer draft of the Director General of Posts, countersigned by the Auditor, upon a post-office receiving such deposits of surplus postal funds. Depository post-offices shall deposit their surplus receipts with the Treasurer of the Islands as revenues for the service of the Department of Posts.

RULE 36. Deficiencies, if any, in the revenues of the postal service, shall be provided by grants from the revenues of the Island, pursuant to appropriations, and disbursed upon requisition of a properly bonded officer authorized to receive and disburse funds, which requisition shall be approved by the Military Governor and allowed by the Auditor.

RULE 37. The receipts and disbursements of revenue by postmasters shall be covered into the Treasury of the islands by warrant and counter warrant, signed by the Director General of Posts, countersigned by the Auditor and approved by the Military Governor.

RULE 38. As soon after the close of each fiscal year as the accounts of said year may be settled and adjusted, the Auditor shall submit to the Military Governor, the Philippine Commission, and Secretary of War, an annual report of the financial concerns of the Military Government, showing the receipts and disbursements of the various

departments of the said Military Government, and make such other reports as may be required of him by the Military Governor, the Philippine Commission, or the Secretary of War.

RULE 39. The Auditor shall, at the time of settlement, send an official notification in writing to each person whose accounts have been settled in whole or in part in the Auditor's office, stating the balances found due thereon and certified, and the differences arising on such settlement by reason of disallowances or suspension made by the Auditor, or from other causes, which statement of differences shall be properly itemized. The reasons for a disallowance or suspension of credit shall in all cases be stated.

RULE 40. A true copy of all orders of the Military Government which may originate a claim or in any manner affect the settlement of any account shall be transmitted to the Auditor by the proper officer.

RULE 41. Every contract under which a payment may be made shall be submitted to the Auditor with the account to which such payment pertains.

MONEY-ORDER ACCOUNTS.

RULE 42. The Auditor shall keep the accounts of the money-order business separately and in such manner as to show the number and amount of money orders issued at each post-office and the number and amount paid, and the fees received. The Auditor shall certify quarterly the receipts as fees from the sale of money orders and require the same to be deposited with the Treasurer of the Islands as postal receipts. Losses of money-order funds in transit, by fire, burglary, or other unavoidable casualty, for which credit may be given, shall be deducted from the fees collected before the quarterly transfer to the Treasurer of such fees, as postal receipts.

RULE 43. Transfers of money from postal receipts to money-order funds may be made by the postmaster, under such regulations as the Auditor may prescribe when his receipts from the sale of money orders are insufficient to pay the orders drawn upon his office. Credit for such transfers of postal funds to money-order funds will be taken in the monthly postal account to the postmaster. At the close of each quarter all such transfers of funds from postal to money-order account shall be deposited by the Director General of Posts with the Treasurer of the Islands, as revenues for the service of the Department of Posts, upon certification of the Auditor of the amount of such funds to be so deposited. This rule and the preceding shall not become operative until July first, nineteen hundred and one.

RULE 44. The jurisdiction of the Auditor for the Islands over accounts, and all vouchers pertaining thereto, shall be exclusive. His decisions shall be final and conclusive upon administrative branches of the Military Government, except that appeals thereon may be taken by the party aggrieved or the head of the department concerned, within one year, in the manner prescribed in RULE Seventy-two. The Auditor for the Islands shall, except as herein otherwise provided, have like authority as that conferred by law upon the several Auditors of the United States and the Comptroller of the United States Treasury, and is authorized to communicate directly with any person or officer having claims before him for settlement, or with any officer or department having official relations with his office.

RULE 45. The Auditor shall forward to the Secretary of War, not later than ten days after the expiration of each month, a full and complete report of all moneys received by the Treasurer during the preceding month, as shown by the entries made from the Treasurer's receipts retained in the Auditor's office; a statement of all advances of moneys made on warrants during the preceding month, and an itemized statement of all disbursements and expenditures audited during the preceding month.

OFFICIAL TITLE OF AUDITOR AND DEPUTY AUDITOR.—AUDITOR'S SEAL

RULE 46. The official title of the Auditor, to be affixed to his official signature, shall be "Auditor for the Philippine Archipelago," and the official title of the Deputy Auditor shall be "Deputy Auditor for the Philippine Archipelago."

RULE 47. The Auditor shall have and keep an official seal, upon which shall be engraved the following design: "Office, Auditor, Philippine Archipelago—Official Seal." The Auditor shall affix his official seal to each warrant issued by the Military Governor, if the same shall be countersigned by him, and to all copies or transcripts of papers in his office which he may be required to certify officially.

TREASURER OF THE ISLANDS.

RULE 48. The Treasurer of the Islands shall receive and safely keep all moneys arising from the revenues of the Islands, from whatever source derived, and shall keep a properly detailed account thereof in permanent books of record, in which such revenues and all receipts shall be entered, under appropriate heads, with the name of the agents, officers, and persons from whom received and the dates of receipt.

RULE 49. All moneys received on account of the Department of Customs shall be credited to the account of customs receipts; all moneys received from the Department of Post-Offices shall be credited to the account of postal receipts; all moneys received from internal taxes and duties, as distinct from customs receipts and postal receipts, shall be credited to the account of internal revenue receipts; and all moneys received from other sources shall be credited to the account of miscellaneous receipts.

RULE 50. The accounts of the Treasurer shall be kept in the money in which it is received and disbursed, but in all reports made to the Secretary of War the amounts therein shall be stated in the money of the United States at the authorized rate of conversion.

RULE 51. The Treasurer shall issue receipts in duplicate for all moneys received by him, which shall be numbered consecutively, and shall bear the date upon which the deposit was actually made and show from whom, and on what account received, and the amounts in money of the United States; and also, when paid in any foreign coin or currency, the amounts and kind of foreign money in which payments were made shall be stated upon the receipts, and the rates at which the same are reduced to money of the United States.

RULE 52. All receipts, original and duplicate, issued by the Treasurer shall be registered and countersigned by the Auditor of the Islands, without which they shall be invalid, and for this purpose the Treasurer shall, immediately upon issuing each receipt in duplicate, transmit both receipts to the Auditor.

RULE 53. All moneys derived from the revenues of the Islands and receipts from all sources shall be paid to the Treasurer in full, without any deduction, except as provided in the case of postal receipts.

RULE 54. Needful advances from the moneys in the hands of the Treasurer shall be made, in accordance with appropriations, to the proper officers authorized to disburse the same, for the purpose of paying the necessary and proper expenses of collecting the revenues, auditing the accounts, and such other legitimate expenses connected with the Military Government of the Islands as are not specifically appropriated for by the Congress of the United States.

RULE 55. Such advances of moneys in the hands of the Treasurer shall be made upon warrants based upon requisitions showing under what appropriation the money is to be expended. Upon the approval of such requisitions by the Military Governor and the allowance of the same by the Auditor, the proper warrants thereon

shall be issued by the Military Governor and countersigned by the Auditor.

RULE 56. No payment shall be made by the Treasurer except upon warrants issued by the Military Governor and countersigned by the Auditor, and such warrants when paid and accompanied by the proper evidence of payment, which shall be the endorsement of the payee, shall be the vouchers upon which the Treasurer shall receive credit in the settlement of his accounts.

RULE 57. All warrants drawn by the Military Governor upon the Treasurer shall be debited on the books of the Treasurer to the moneys in his hands not otherwise appropriated, the service and appropriation for which the warrant is drawn to be entered in every case. No warrant shall be paid by the Treasurer until the same is countersigned by the Auditor.

RULE 58. The Treasurer shall render monthly accounts of the receipts and expenditures of his office, and submit the same to the Auditor for examination and settlement, not later than ten days after the expiration of each month. In rendering such accounts the Treasurer shall charge himself with all moneys received during the period covered by the account, under the appropriate funds or heads of account, and furnish therewith abstracts showing in detail the amounts received under each head, from whom received, and giving the numbers and dates of the receipts issued therefor.

RULE 59. He shall credit himself with all moneys paid on account of the service for which such money is appropriated, and file with his account abstracts showing in detail the amounts paid under each head, to whom paid, and giving the numbers and dates of the warrants issued in payment, which warrants shall be filed with his account, submitted to the Auditor.

RULE 60. The Treasurer shall forward to the Secretary of War, not later than ten days after the expiration of each month, a full and complete report, duly certified, of all moneys received by him, together with an itemized statement of all disbursements; and shall also transmit a duly certified copy of the same to the Military Governor.

OFFICIAL TITLE OF THE TREASURER, AND OFFICIAL BOND.

RULE 61. The official title of the Treasurer, to be affixed to his official signature, shall be "Treasurer of the Philippine Archipelago."

RULE 62. He shall give bond with sufficient sureties, to be approved by the Philippine Commission, for the faithful performance of the duties of his office, in such amount as shall from time to time be fixed by the Philippine Commission.

POWERS AND DUTIES OF THE MILITARY GOVERNOR IN THE ACCOUNTING SYSTEM OF THE ISLANDS.

EXAMINATION OF ACCOUNTS.

RULE 63. The Military Governor shall make, quarterly, and oftener if deemed expedient, an examination of the books and accounts of the Auditor and Treasurer, and a comparison of the results shown by the same, and also an examination and count of the moneys in the hands of the Treasurer, and submit his report thereon to the Secretary of War.

APPROVAL OF REQUISITIONS.

RULE 64. All requisitions for the advances of money from funds in the hands of the Treasurer, to officers or agents authorized to disburse the same, shall be approved by the Military Governor, when submitted in proper form, and the advances of money asked for are in accordance with appropriations made.

RULE 65. Such requisitions shall be made pursuant to appropriations and shall cite the particular appropriation under which the requisition is made.

RULE 66. Such requisitions shall be forwarded by the officer or agent making the same to the Auditor, who shall indorse thereon the condition of the account of the officer or agent asking for the advance of money, as disclosed by the books of his office, and also the amount of credits shown by any account of such officer or agent remaining unsettled in the Auditor's office. The requisition shall then be submitted to the Military Governor for approval.

WARRANTS.

RULE 67. The Military Governor shall issue and sign all warrants for the payment of moneys from the funds in the hands of the Treasurer, which warrants shall be drawn in accordance with requisitions as approved, or certificates of settlement, as the case may be, and no warrants shall be valid unless countersigned by the Auditor.

In case of the absence or disability of the Military Governor he may designate an officer of the Military Government to sign in his stead warrants drawn in conformity to approved requisitions or certificates of the Auditor.

RULE 68. The proper authority for the issue of an accountable warrant for the advance of moneys to authorized disbursing officers or agents, for the purpose of defraying necessary and legitimate expenses, shall be the requisition of such officer, in accordance with an appropriation already made, which requisition must, prior to the issuing of the warrant, be approved by the Military Governor and allowed by the Auditor.

RULE 69. The proper authority for the issue of a settlement warrant, in payment of a balance found due by the Auditor upon an account settled and certified by him, shall be the Auditor's certificate to the Military Governor of such settlement.

RULE 70. Wherever the term "appropriation" is used in these RULEs and Instructions, the appropriations made by the Philippine Commission, or other legislative body in the Philippine Archipelago, recognized by the United States government, is referred to.

TITLE TO BE OBSERVED IN THE RENDITION AND CERTIFICATION OF ACCOUNTS.

RULE 71. All accounts of the Treasurer of the Islands, and of the various officers and agents authorized to collect the revenues, receive moneys, and make disbursements, and all other accounts subject to examination and settlement by the Auditor, shall be with "The Military Government of the Philippine Archipelago," and all balances certified by the Auditor shall be certified as due to or from said Military Government, as the case may be.

APPEALS FROM THE ACTION OF THE AUDITOR.

RULE 72. Any person aggrieved by the action or decision of the Auditor in the settlement of his account or claim by that officer may within one year take an appeal in writing to the Military Governor, which shall specifically set forth the particular action of the Auditor to which exception is taken, with the reasons and authorities relied on for reversing such action. If the Military Governor shall confirm the action of the Auditor, he shall so indorse the

appeal and transmit it to the Auditor, and the action of the Auditor shall thereupon be final and conclusive. Should the Military Governor fail to sustain the action of the Auditor, he shall forthwith report his grounds of disapproval to the Secretary of War, together with the appeal and the papers necessary to a proper understanding of the matter. The decision of the Secretary of War in such case shall be final and conclusive.

SEC. 2. Nothing herein contained shall be construed to prevent the Philippine Commission from making such provision by further legislative act for examination and auditing by the Auditor of accounts of provincial and municipal collecting and disbursing officers in his office or by traveling agents, as may seem to the Commission advisable.

SEC. 3. All orders of the Military Governor, and acts of the Philippine Commission, or parts thereof, which are in conflict with this Act are hereby repealed.

SEC. 4. The public good requiring the speedy enactment of this Act, 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, February 28, 1901.

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