

AN ACT ESTABLISHING AND REGULATING ACCOUNTABILITY FOR PUBLIC PROPERTY IN THE PHILIPPINE ARCHIPELAGO.

Act No. 215, August 31, 1901

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/dc3988b85be7/>

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

RESPONSIBILITY FOR PUBLIC PROPERTY.

SECTION 1. Every officer or agent who has public property in his charge shall be deemed to be responsible for the value of the same, until relieved from such responsibility pursuant to the provisions of this Act.

RETURNS, HOW MADE.

SEC. 2. Every officer or agent accountable for public property shall make returns of the same to the Auditor for the Archipelago, in such manner as may be prescribed, quarterly as of the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, and the thirty-first day of December of each year, and within ten days after the close of the period for which rendered.

RELIEVED OFFICER SHALL RENDER FINAL ACCOUNT.

SEC. 3. When an officer or agent is relieved, he shall likewise render an account of all property with which he may be chargeable at; the time of such relief, showing by proper returns and vouchers the disposition of the same.

RESPONSIBILITY FOR LOSS OR DAMAGE.

SEC. 4. An officer or agent responsible for public property will be charged for any damage to or for loss or destruction of the same, until he shows to the satisfaction of the Auditor by his own affidavit or certificate, or by one or more depositions, or by the report of an inspector or committee designated as hereinafter provided, that the damage, loss, or destruction was occasioned by unavoidable causes, without fault or neglect on his part.

CAUSES OF DAMAGE AND LOSS DEFINED.

SEC. 5. Causes of damage to and of loss and destruction of property shall be classified as follows: First, unavoidable causes, being those over which the responsible officers had and could have had no control; second, avoidable causes, being those due to carelessness, willfulness, or neglect.

HOW LOSSES AND DAMAGES SHALL BE COLLECTED.

SEC. 6. The money value of the property for which such officer or agent is held responsible shall be collected as follows: In case of an officer or agent paid from insular or provincial funds the money will be deducted from his pay by the proper disbursing officer, upon written notice by the Auditor for the Archipelago to make such deduction. Money so deducted will be deposited by the disbursing officer, in the case of insular property, with the Treasurer of the Archipelago, as a miscellaneous receipt, a proper account thereof being rendered to the Auditor.

In the case of provincial property the deduction will be deposited with the provincial treasurer, and a report made thereof to the Auditor.

When a bonded officer is held responsible for the loss or destruction of property, suit may be instituted for the recovery of the value of the same, as provided in rule thirty of Act Numbered Ninety, in case of the failure of the proper disbursing officer to recover the amount for which such bonded officer, is liable within three months after notice has been given by the Auditor to such disbursing officer, as provided in this section.

In case of an officer or agent paid from the United States Army appropriations, report will be made by the Auditor for the Archipelago to the Secretary of War in order that proper action may be taken for the collection of the amount in which such officer is held responsible.

An officer or agent may voluntarily pay to an officer designated by the Auditor to receive the same, the full amount of his liability for property lost or destroyed, and thereby remove all stoppage of his pay.

PROPERTY CHARGEABLE AGAINST A DECEASED OFFICER.

SEC. 7. In case of the death of an officer or agent accountable for public property, the civil or the provincial governor, as the property may pertain, shall appoint a committee or an inspector to make an inventory of the public property for which the deceased was accountable and make the necessarily returns to the Auditor. The civil or provincial governor, as the case may relate, will designate an official to take charge of such property until a successor is appointed. In case the officer was bonded, his sureties shall have the right to representation on any such committees or to cooperate with an inspector.

HOW PROPERTY MAY BE DROPPED.

SEC. 8. Articles of minor value, or of a destructible nature, such as brooms, brushes, stationery, and, so forth, may be dropped from returns in reasonable quantities on the certificate of the accountable officer or agent that such articles have been worn out or expended in the service.

ACTION BY COMMITTEE.

SEC. 9. When property has become unserviceable through fair wear and tear, or otherwise, the same will be submitted for the action of a committee of not less than three disinterested persons, to be appointed by the civil or by the provincial governor, as the property may relate, who will investigate, report upon, and fix the responsibility. The committee will rigidly scrutinize the evidence, and will not recommend the relief of officers or agents from responsibility unless fully satisfied that the person charged with the care and custody of the property has performed his whole duty in endeavoring to protect or preserve it. The proceedings of the committee will be prepared in triplicate and forwarded direct to the civil or to the provincial governor, as the business may relate, for consideration, who, upon, approval or otherwise, will forward one copy to the Auditor and two copies to the accountable officer.

ACTION BY AN INSPECTOR.

SEC. 10. When it is not practicable to convene a committee of three in very remote places, as provided by the preceding section, the accountable officer or agent may make application to the civil or to the provincial governor, as the property may pertain, who may appoint a disinterested person as inspector to act as provided in the preceding section.

ARTICLES DROPPED TO BE ENUMERATED AND PRICE STATED.

SEC. 11. When such committee or inspector recommends that the accountable officer or agent be allowed to drop any property, or that he be relieved from responsibility therefor, the articles shall be specially enumerated in the proceedings and the price of each article acted upon and the total value of all the articles shall be stated in the proceedings.

HOW CONDEMNED PROPERTY MAY BE SOLD.

SEC. 12. Such committee or inspector is authorized to condemn and order any unserviceable property sold. In such case the property will be disposed of by an officer designated by the civil or provincial governor, as the business may relate, at auction, for cash, on due public notice conspicuously posted in four or more public places for ten days, to the highest bidder and in such market as the public interest may require, in case the civil or provincial governor shall so order, the sale of the property shall also be advertised one or more times in a newspaper of general circulation, if any, in the province or city in which the sale is to be made. The official making the sale may suspend it when in his opinion better prices may be obtained, except in case of condemned animals, the disposition of which is hereinafter provided for.

The auctioneer's certified, detailed account of the sale, giving the name of the purchaser of each article and the price paid therefor, with the vouchers for the reasonable and necessary expense attending it, which should be deducted from the proceeds, will be reported, on the forms prescribed, to the Auditor, through the head of the Department, Bureau, or Office to which the property pertained.

WHO SHALL NOT BUY CONDEMNED PROPERTY.

SEC. 13. Property which has been condemned and ordered sold by a committee or inspector shall not be purchased by an officer or agent who was responsible therefor at the time of condemnation, or by any officer or agent who bore any part in such condemnation.

ANIMALS, HOW SOLD.

SEC. 14. Horses, mules, carabao, or other public animals inspected and condemned as unfit for service shall be advertised for sale and disposed of within fifteen days from date of advertisement.

DISEASED ANIMALS MAY BE KILLED.

SEC. 15. By order of the accountable officer or agent, infected or diseased public animals may be killed to prevent contagion or terminate suffering; articles infected with contagious or infectious disease, and stores which have become so deteriorated as to endanger health or injure other stores, may be destroyed; but in every case of this character disinterested witnesses as to the facts will be procured and a committee or inspector will be requested to proceed in accordance with the provisions of section nine of this Act.

TRANSFERS OF PUBLIC PROPERTY.

SEC. 16. A transfer of public property involves a change of possession and accountability. The transferring officer or agent will furnish the receiving officer or agent with invoices and receipts in duplicate, accurately enumerating the property, giving its value, and the latter, after verifying the same, shall date, sign, and return the receipts. The transactions shall appear on the property returns rendered by each officer or agent.

SCHOOL BOOKS AND SCHOOL SUPPLIES.

SEC. 17. School books and school supplies shall be invoiced, upon requisition, to the various division superintendents, by the General Superintendent of Education. The division superintendent shall likewise issue, upon requisition, school books and supplies to the schools in his division, taking the teachers' receipts for same, which will be filed as vouchers to the returns of the division superintendents to the Auditor.

Furniture and other nonexpendable school property will be issued by the Various division superintendents to the teachers on memorandum receipt, and returns for such property will be made by such division superintendents to the Auditor quarterly, as hereinbefore provided.

PROVINCIAL SUPERVISOR MAY ACT IN CERTAIN CASES.

SEC. 18. When there is no division superintendent to act as prescribed in the preceding section, the provincial supervisor shall act in his stead.

PROPERTY FOR TRANSPORTATION.

SEC. 19. An officer or agent who turns over supplies to another for transportation in the best condition in which it is possible to put them, is relieved from any further responsibility therefor by the receipt of the officer or agent to whom they were intrusted for transportation, which receipt, appended to a certified invoice, may be filed as a temporary voucher with the returns of the invoicing officer, in place of receipts from the officer to whom the supplies were invoiced.

DISPUTES OVER PROPERTY TRANSPORTATION, HOW SETTLED.

SEC. 20. In cases where property has been turned over to a responsible agent for shipment or other purposes and a dispute arises as to the amount of property turned over, or in case of loss of or damage to property in transit, the agent will be called upon for such evidence as he may have to submit, and the officer or agent turning over such property will submit also such evidence as he may have, and the responsibility will be determined by a committee or an inspector asked for by the receiving officer or agent, as provided in section nine of this Act. The action of the committee or inspector, when approved by the civil or by the provincial governor, as the business may relate, shall be filed as a voucher with the property return of the receiving officer.

DEFECTS AND SHORTAGE IN PROPERTY RECEIVED.

SEC. 21. Upon the receipt of public property by an officer or agent, he will make careful examination to ascertain its quality and condition, but will not break original packages until issues are to be made, unless he has reason to believe the contents defective. Should he discover defect or shortage, he will apply for the action of a committee or of an inspector to fix the responsibility. The same rule will be observed in regard to packages when first opened for issue and for property damaged or missing while in store.

PROPERTY FOR TRANSPORTATION TO BE MARKED.

SEC. 22. Officers turning over property for transportation will plainly mark each package with the name and address of the consignee, list of its contents, its weight, and, in order to distinguish it from other property, insular property will be marked "Public Civil Property;" provincial property will be marked "Provincial Property, _____ Province," the name of the province being inserted.

TRANSPORTATION OF PROPERTY.

SEC. 23. The Insular Purchasing Agent shall contract with inter-island transportation lines and with railroad companies on behalf of the various civil Departments, Bureaus, and Offices for the transportation of such property and supplies as may require shipment by them to and from Manila from and to provincial points. The shipment may be made by the Insular Purchasing Agent or the proper officer of the Department, as convenience may require and according to the custody of the property to be shipped, but payment for such transportation shall be made by settlement warrant, upon certification and settlement of the account by the Auditor, said warrant being hereby made chargeable against the appropriations of the respective Departments, Bureaus, or Offices in behalf of which the expense for transportation is incurred, and each Department, Bureau, or Office shall submit for appropriation, with its regular estimates, the amounts which will probably be required for the payment of such cost of transportation.

Original bills of lading shall be filed with all accounts for transportation service.

The date of shipment, shipping point, destination, name of consignor and consignee, weight (or quantity), rate, kind of property, receipt of consignee with condition of property when delivered to him, and amount charged, should be shown on bill of lading or otherwise for each shipment.

The kind of property and the use for which intended should be detailed sufficiently to indicate clearly the classification and rate of charge, and the appropriation chargeable with the cost of transportation. Transportation should be provided to ultimate destination on through bills of lading whenever practicable.

The expense of shipments in behalf of a province shall be borne by such province and paid, as provided by law, by the provincial treasurer to the transportation companies.

APPLICATION OF SECTION NINE.

SEC. 24. In all cases of property accountability not covered by preceding sections, the responsibility will be determined in a manner similar to that prescribed in section nine.

PROPERTY BOOK TO BE KEPT.

SEC. 25. A property book shall be kept in each Department, Bureau, or Office by the officer or agent who receipts and is responsible for the property in the same. This book shall show all property purchased, received, transferred, condemned, lost, or destroyed. The property book shall also contain, in general, all information that may be necessary to make up the quarterly return of public property. The property book will not be removed from the office, but will form a part of its permanent record.

INSTRUCTIONS RELATIVE TO INSPECTION AND CONDEMNATION.

SEC. 26. Inspectors and committees appointed under the provisions of this Act shall exercise due care in examining property submitted to them for condemnation, and in making recommendations regarding the disposition of such property. It is hereby provided that articles "to be continued in the service" are such as are still serviceable. Those "to be dropped" are such as can not be sold at the station, if worthless, they shall be so far destroyed as to prevent their future presentation. Articles "to be sold" are such as are of no further public use.

Property once condemned and ordered dropped from the returns shall not be again presented for inspection. Inspectors or committees will cause the destruction of all property condemned as worthless and without money value at or near the place of inspection. The action of an inspector or committee on property of this nature will be

final.

WHO SHALL BE MEMBERS OF COMMITTEES, AND INSPECTORS.

SEC. 27. The designation of the traveling examiners of the Auditor and of the Treasurer as inspectors under the provisions of this Act is hereby authorized. No person shall be eligible to appointment as a member of a committee, or as an inspector, under the provisions of this Act, who is not employed in the Insular or provincial government service in an official or clerical capacity, except as provided by section nine in the case of the property for which a person deceased was accountable.

ORDNANCE, ORDNANCE STORES, AND SO FORTH.

SEC. 28. Ordnance and ordnance stores which are now or may hereafter become the property of the Government of the Archipelago, and supplies and equipment for the Insular Constabulary purchased from insular revenues, shall be accounted for to the Auditor under such regulations, not inconsistent with the provisions of this Act, as the Auditor may prescribe.

APPLICATION OF ACT.

SEC. 29. The provisions of this Act shall apply to all property heretofore received, purchased, transferred, or found at stations, for which returns have not been rendered, and shall embrace property belonging to the Insular Government, to the various provincial governments, and to the city of Manila.

SEC. 30. 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. 31. This Act shall take effect on its passage.

Enacted, August 31, 1901.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.