

## [ Act No. 1055, February 20, 1904 ]

### **AN ACT REGULATING ACCOUNTABILITY FOR ALL RECEIPTS WHICH MAY BE DERIVED FROM CONCESSIONS GRANTED IN CONNECTION WITH THE PHILIPPINE EXHIBIT AT THE LOUISIANA PURCHASE EXPOSITION AT SAINT LOUIS, MISSOURI, AND CREATING THE OFFICE OF CASHIER FOR THE PHILIPPINE EXHIBIT, AND FOR OTHER PURPOSES.**

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

SECTION 1. All receipts from concessions granted by the Philippine Exposition Board in connection with the Philippine exhibit at the Louisiana Purchase Exposition at Saint Louis shall be deposited in the Insular Treasury, except as hereinafter provided, through a national bank depository at Saint Louis, to be designated by the Secretary of War. without any deduction, such deposits to revert to the credit of the appropriation made in Act Numbered Five hundred and fourteen for the collection and maintenance of said Philippine exhibit.

SEC. 2. For the purpose of carrying out the provisions of the preceding section, there shall be appointed by the Philippine Exposition Board, subject to the approval of the Secretary of War, an officer to be known as the cashier of the Philippine exhibit at Saint Louis, who shall receive a salary at the rate of two hundred dollars, United States currency, per month, and whose employment shall extend for such time after the close of the Exposition as may be necessary, in the discretion of the Secretary of War, for the closing of Ins accounts. The Philippine Imposition Board is further authorized to grant to the said cashier such clerical assistance as may be necessary properly to perform the work of his office, at salaries to be fixed by the Board, subject to the approval of the Secretary of War, and shall provide necessary office, office furniture, and office supplies. The said cashier and such of his assistants as shall be required to make collections shall give bonds to the Government of the Philippine Islands, through the Exposition Board, in such amounts as may be approved by the Secretary of War.

SEC. 3. Each individual, firm, company, or corporation which may be granted a concession on the grounds of the Philippine Exposition Board at Saint Louis, and known as the concessionaire, shall keep full and true accounts of the receipts from all sources mentioned in his or its contract, in a book or books especially kept for that purpose, and said accounts shall be at all times open to inspection by the Philippine Exposition Board, its cashier or his authorized representatives, and the Philippine Exposition Board shall prescribe the form of book or books above mentioned and the method in which the concessionaire shall keep such account, and may supervise the keeping of the same, and may require any changes in any existing methods of keeping said account or in the manner of ascertaining the amount of the gross receipts. The Philippine Exposition Board shall supply all checks, tickets, or other devices, of such design as it may select, and prescribe a system of duplicate checks, tickets, or other devices, and shall have the power to appoint agents, ticket sellers, and ticket takers, or other persons to carry out the provisions of this section, and shall require the use of cash registers or other appliances to receive and account for cash receipts from any source, whenever in its judgment it may:be deemed necessary or desirable; and the cost of such agents,

duplicate checks, tickets, ticket takers, ticket sellers, or other persons, devices, or appliances shall be paid for as may be provided in the contract, concerned. Each individual, firm, company, or corporation holding a concession shall pay over to the cashier of the Exposition Board, daily, if required, and not less often than once each week, all moneys received from any source or sources covered by the said concessionaire's contract, without any deduction whatever: *Provided, however,* That in all cases in which the contract of the concessionaire requires a separation or division of such receipts between the Exposition Board and the concessionaire, and the respective amounts may be immediately determined, said concessionaire shall upon the certificate of the chairman of the Exposition Board, be required to pay over to the cashier of the Exposition Board only such portion of the receipts as may properly accrue to the Philippine Government through the Exposition Board, in accordance with the terms of the contract. The moneys so received by the cashier shall be deposited as provided in section one of this Act.

SEC. 4. Each concessionaire, on paying over any amount whatsoever to the cashier of the Exposition Board, shall submit therewith abstracts of collections in triplicate covering such amount.

Said abstract shall show the inclusive dates for which rendered, and the class of receipts shall be subdivided thereon by the concessionaire as follows:

- a. Sale of articles fabricated or purchased for sale.
- b. Sale of tickets for admission to ground or entertainments.
- c. Miscellaneous receipts.

The concessionaire shall certify that the abstract is a true and correct account of all moneys whatsoever received by him or his agents during the period shown.

The following certificate, signed by the chairman of the Exposition Board or a designated examiner, shall also appear on the abstract:

"I certify that I have examined the books and accounts of this concessionaire for the period above shown and find this abstract to be a true account of all receipts for said period, as shown by the books in question."

In case of a separation or division of the receipts, as provided in section three of this Act, the abstract shall be made to show (a) the gross amount collected by the concessionaire, in the manner heretofore provided; (b) the amount withheld by the concessionaire under the terms of his contract; and (c) the amount paid over to the cashier of the Exposition Board. The cashier of the Exposition Board shall, upon receipt of abstracts prepared in the manner herein provided, together with the full amount thereon shown, receipt for said amount upon the face of the abstract and return one copy of the same to the concessionaire. One of the remaining two copies shall be retained by the cashier and the other copy shall be used as a voucher to his regular account forwarded to the Auditor for the Philippine Islands. Incomplete or improperly prepared abstracts shall not be accepted by the cashier, and the refusal of any concessionaire to account to the cashier in the manner herein provided shall be construed as a breach of contract.

SEC. 5. The cashier of the Exposition Board shall render to the Auditor for the Philippine Islands monthly accounts, within ten days after the close of the month in