

[ Act No. 90, February 28, 1901 ]

**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 AUDITOR FOR THE ISLANDS, OF DEPUTY AUDITOR FOR THE ISLANDS, AND CHIEF CLERK OF THE AUDITOR FOR THE ISLANDS OF THE PHILIPPINE ARCHIPELAGO, AND ENACTING, WITH THE CONCURRENCE AND APPROVAL OF THE SECRETARY OF WAR FIRST HAD, THE RULES AND INSTRUCTIONS RELATIVE TO THE ACCOUNTING SYSTEM OF THE MILITARY GOVERNMENT OF THE UNITED STATES IN THE ISLANDS OF THE PHILIPPINE ARCHIPELAGO.**

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