

[Act No. 133, May 22, 1901]

AN ACT TO AMEND THE PROVINCIAL GOVERNMENT ACT, NUMBERED EIGHTY-THREE.

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

SECTION 1. The Provincial Government Act, Numbered Eighty-three, is hereby amended as follows:

1. By striking out, in the sentence describing the condition of the provincial treasurer's bond in section five, the following words: "And, in case of his death or removal, until the statement of his accounts by the Insular Treasurer;" and by adding to the last sentence in the section the following clause: "Until the necessity for action upon the bond arises, when it shall be transmitted at once to the Auditor of the Archipelago."
2. By striking out of section seven all that follows the words "provincial jail" in the fourteenth line from the end of the section and inserting in lieu thereof the following: "The provincial board, may, by resolution approved by the Insular Treasurer, authorize the governor to appoint such assistants, clerks and other employees as the public interests require at salaries to be fixed in the resolution. After March first, nineteen hundred and two, such appointments shall be made subject to the Civil Service Act."
3. By adding to section eight the following: "The provincial, board may, by resolution approved by the Insular Treasurer, authorize the provincial secretary in provinces where the public business requires it, to appoint a deputy or clerk at an annual salary to be fixed in the resolution. After March first, nineteen hundred and two, such appointments shall be subject to the provisions of the Civil Service Act."
4. By striking out section nine and substituting therefor the following:

"SEC. 9. The provincial treasurer shall be the chief financial officer of the province, and his duties shall be as follows:

"(a) He shall, in person, or by his authorized deputy, supervise the appraisement and assessment of real property in all the municipalities of the province in the manner provided in the Municipal Code. It shall be his duty to procure a certified copy of the tax assessment list from each municipality in the province and file the same in his office, and to make an alphabetical index thereof, which list and alphabetical index shall be a public record. The provincial treasurer shall forward to the Insular Auditor a true copy of the tax lists of the province.

"(b) Except where otherwise specially provided, he shall, by himself or deputy, collect all taxes imposed upon property or persons in the province, either by the municipalities of the province or the provincial government.

"(c) He shall have power to appoint as many deputies or clerks in his office as he may deem necessary, after he has obtained the approval of the provincial board and the Insular Treasurer. Such deputies and clerks shall, after March first, nineteen hundred and two, be selected under the provisions of the Civil Service Act. He shall have authority to require a bond from each of his deputies in a penal sum not less than the largest amount of public funds of every kind such deputy is likely to have in his custody at any one time.

"(d) Until July first, nineteen hundred and one, he shall act as collector of internal revenue for the province, and as such, shall report to the Collector of Internal Revenue for the Islands, and shall make such collections and deposits as are now required by law of collectors of internal revenue.

"(e) He shall be the custodian of the funds of the province and shall pay no money out of the provincial treasury except upon warrants drawn in accordance with law, which, duly indorsed by the payee named therein, shall be his vouchers for their payment.

"(f) He shall render an account before the fifth of each month to the provincial board of the transactions of his office for the preceding month, and shall include, among other things, the amount of cash on hand at the beginning of the month, and the receipts during the month from every source, the payments during the month and on what accounts, and the balance of cash on hand at the close of the last day of the month. The provincial board shall examine such accounts, and, if it approves the same, shall so certify on the face of the accounts.

"(g) He shall forward a copy of his monthly accounts, so approved, to the Insular Treasurer and another to the Insular Auditor. The reports or accounts-current submitted to the Auditor shall be accompanied by all of their supporting vouchers to enable the Auditor to settle and adjust the same and certify the balance thereon. Such accounts-current, vouchers and paid warrants shall be as prescribed by the rules prepared under section sixteen of the Provincial Government Act, as hereinafter amended. The provincial treasurer shall retain a copy of his accounts-current and of their supporting vouchers.

"(h) He shall also perform the duties of registrar of property pending the appointment of such registrar for the province under a new system of land registration. It shall be his duty to take possession of all the books and papers relating to the office of registrar of property, and to make an orderly arrangement thereof, and to make diligent search for such books and papers belonging to the office as are not found therein."

All those portions of General Orders of the Military Governor, or and of acts enacted by the Commission, whereby the attorneys-general of the Provinces of Pangasinan, Iloilo, Pampanga, Bataan, Cebu, and Bohol were authorized to perform the duties of registrars of property, pending the appointment of such registrars for said provinces, are hereby repealed. The same portions of Orders of the Military Governor whereby the attorneys-general for the Provinces of Cagayan, Isabela, Cavite, Nueva Ecija, Ilocos Norte, and La Union were authorized to perform the duties of registrars of property, pending the

appointment of registrars for such provinces, are likewise hereby repealed; but the repeal as to the last named provinces is not to take effect until civil governments shall have been organized in those provinces under the Provincial Government Act.

5. By striking out of section ten the following sentence: "The supervisor shall have power, subject to the provisions of the Civil Service Act, to appoint such permanent assistants, clerks, and employees in his office as may be approved by the provincial board," and inserting in lieu thereof the following: "The provincial board may authorize the supervisor, by resolution duly approved by the Insular Treasurer, to appoint such permanent assistants, clerks, and employees in his office as the public service requires. After March first, nineteen hundred and two, such appointments shall be made subject to the provisions of the Civil Service Act;" and by adding to section ten the following: "Copies of all contracts made by the supervisor, with the approval of the provincial board, shall be forwarded by the supervisor to the Insular Auditor."
6. By amending the last sentence in paragraph (g) of section thirteen so that it shall read as follows: "Should the provincial treasurer deem any warrant drawn to be for an unlawful or unauthorized purpose, he may suspend payment of the same, and refer the question arising to the Insular Auditor, whose decision shall be mandatory upon him and conclusive upon the provincial board."

By striking out of section thirteen, paragraph (k) and inserting in lieu thereof the following: "(k) To adopt by resolution, regulations for the suppression of any agricultural pest like locusts or cattle disease, to post the same in five conspicuous places in each pueblo, to provide for enforcement of the same by fixing penalty for their violation not exceeding one hundred dollars fine or thirty days' imprisonment, to confer jurisdiction to try violators of such regulations upon justices of the peace of the province and to appropriate from the provincial treasury the necessary expenses in organizing the temporary force; of employees needed to enforce regulations and in paying costs of prosecutions before justices of the peace."

7. By amending section sixteen so that it shall read as follows:

"SEC. 16. The Insular Treasurer shall prescribe the method of keeping the ledgers and records of the provincial treasurers, and shall prepare such rules and regulations relative to the administration of affairs of their offices as may be necessary. The Insular Auditor shall prescribe the form and manner in which provincial treasurers shall render accounts submitted to him for settlement, as provided by rule twelve of Act Numbered Ninety, and issue instructions relative to the rendition of such accounts, as provided in rules twelve and forty-four of said Act. The necessary books and forms shall be prepared under the direction of the Insular Treasurer, and shall be furnished by him to the provincial treasurers at cost. The books, accounts, papers, and cash of provincial treasurers shall lie at all times open to the inspection of the Insular Auditor or of the Insular Treasurer, or the duly authorized agent of either. The monthly accounts-current of each provincial treasurer shall be audited by the Insular Auditor. For assistance in such audit, the Insular Treasurer shall forward to the Insular Auditor copies of all resolutions of

provincial boards approved by the Insular Treasurer authorizing the appointment of assistants, deputies and other employees, and fixing their salaries. At least once in every quarter, the office of each provincial treasurer shall be examined by a traveling examiner of the Insular Auditor. In case such an examination discloses a defalcation of the provincial treasurer, it shall be the duty of the examining officer to seize the office and its contents and notify the Insular Treasurer forthwith, who shall thereupon, by himself or deputy, at once take possession of the office, the books, papers, vouchers, and cash of such provincial treasurer and temporarily continue such public business as is necessary until the amount due from the provincial treasurer shall be exactly determined by the Insular Auditor or his deputies, and a correct account stated, when, upon proper certificate from the Auditor, he shall transfer the office and its contents to the provincial treasurer lawfully entitled. The same procedure shall be pursued in the case of the death of the provincial treasurer. Upon the seizure, the sureties of the defaulting or deceased officer shall be at once notified thereof by the Insular Auditor. The Auditor shall forward to the proper provincial fiscal a statement of the account of the defaulting or deceased officer, and request suit to be brought for any balance which may be due upon the official bond of the defaulting or deceased officer, and in such suit the account stated by the Insular Auditor shall be *prima facie* evidence of the amount due on the bond. In case of a defaulting provincial treasurer criminal proceedings shall be instituted against the offender. In case of a deceased provincial treasurer, if no balance is shown to be due from him, the Auditor shall settle the account and furnish his legal representatives with a certified copy of the settlement."

By striking out section eighteen, and substituting therefor the following:

"SEC. 18. In all provinces organized under this Act, the urbana tax, the industrial tax, the stamp taxes and the sums collected under the regulations for the cutting of timber upon public lands, and all other taxes known as inland-revenue taxes, shall cease to be levied and collected as revenue for the Central Government of the Archipelago from and after the thirtieth of June, nineteen hundred and one, and shall thereafter be collected as provincial and municipal taxes by the provincial treasurers. One half of the taxes so collected shall be paid into the provincial treasury and the other one-half shall be paid into the treasuries of the respective municipalities in which they shall be collected. Collections derived from timber cut and forest products on Government land under the Forestry Regulations shall be regarded for the purpose of this section as collected in the province where the timber is cut or the forest products obtained, although actually collected at Manila or some other place. When the collections are thus made out of the province, they shall be deposited in the Insular Treasury, and it shall be the duty of the Chief of the Bureau of Forestry immediately to notify the provincial treasurer of the province where the timber was cut or forest products were obtained, in order to enable him, through the Military Governor, to apply to the Commission for an appropriation of the sum so collected and paid into the Insular Treasury. The stumps required by law for the collection of taxes shall be furnished s to provincial