

**[ REPUBLIC ACT NO. 6258, June 19, 1971 ]**

**AN ACT AMENDING SECTIONS FOURTEEN AND TWENTY-TWO OF  
REPUBLIC ACT NUMBERED FIFTY-ONE HUNDRED AND EIGHTY-  
FIVE, OTHERWISE KNOWN AS THE "DECENTRALIZATION ACT OF  
1967".**

*Be it enacted by the Senate and House of Representatives of the Philippines in  
Congress assembled:*

SECTION 1. Section fourteen of Republic Act Numbered Fifty-one hundred and eighty-five is hereby amended to read as follows:

*"SEC. 14. Retention, Release and Adjustment of Regular and Special Internal Revenue Allotments and thirty percent share from excess income tax collections.— Within five days after the end of each month, the treasury field cashiers to whom all collecting officers shall remit all their collections in each province shall retain from all their collections accruing to the national government and remit to the provincial treasurer an amount equivalent to one-twelfth of the pre-determined annual internal revenue regular and special allotments of the Province and municipalities under it, and to the city treasurer an amount equivalent to one-twelfth of the Predetermined annual internal revenue regular and special allotments of the city: Provided, That in provinces where there are no treasury field cashiers, such personal shall be appointed. In case collections are remitted directly to the national treasurer, as in Manila and suburbs he shall remit the corresponding share to the city or provincial treasurer concerned within the same period. The allotment of municipalities within each province shall be distributed by the provincial treasurer concerned within five days after receipt thereof.*

*"Within ten days after the end of each month, the city or provincial treasurer shall render a report to the Commissioner of Internal Revenue showing the corresponding amount received by the city or the respective amounts retained by the province and released to the municipalities for the preceding month.*

*"In cases where the monthly collections are not sufficient to cover the regular and special allotments of a province, city or municipality, the corresponding balances shall be released by the Bureau of Internal Revenue within thirty days after the expiration of every month to the provincial treasurer concerned, in case of a province or municipality, and to the city treasurer, in case of a city. The corresponding balance for municipalities shall be released by the Provincial Treasurer concerned within five days after receipt thereof.*