

[**Act No. 3441, November 28, 1928**]

AN ACT TO AMEND SECTION SIX HUNDRED AND SEVEN OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE.

Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section six hundred and seven of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended to read as follows:

"SEC. 607. *Certificate showing appropriation to meet contract.*— Except in the case of a contract for personal c service or for supplies to be carried in stock, no contract involving an expenditure by the Insular Government of three thousand pesos or more shall be entered into or authorized until the Insular Auditor shall have certified to the officer entering into such obligation that funds have been duly appropriated for such purpose and that the amount necessary to cover the proposed contract is available for expenditure on account thereof. When application is made to the Insular Auditor for the certificate herein required, a copy of the proposed contract or agreement shall be submitted to him accompanied by a statement in writing from the officer making the application showing all obligations not yet presented for audit which have been incurred against the appropriation to which the contract in question would be chargeable; and such certificate, when signed by the Auditor, shall be attached to and become a part of the proposed contract, and the sum so certified shall not thereafter be available for expenditure for any other purpose until the Government is discharged from the contract in question.

"Except in the case of a contract for supplies to be carried in stock, no contract involving the expenditure by any province, municipality, chartered city, or municipal district of two thousand pesos or more shall be entered into or authorized until the treasurer of the political division concerned shall have certified to the officer entering into such contract that funds have been duly appropriated for such purpose and that the amount necessary to cover the proposed contract is available for expenditure on account thereof. Such certificate, when signed by the said treasurer, shall be attached to and become a part of the proposed contract and the sum so certified shall not thereafter be available for expenditure for any other purpose until the contract in question is lawfully abrogated or discharged.

"For the purpose of making the certificate herein above required ninety per centum of the estimated revenues and receipts which should accrue during the current fiscal year but which are yet uncollected, shall be deemed to be in the treasury of the particular branch of the Government against which the obligation in question would create a charge."