

[Act No. 145, June 21, 1901]

AN ACT AUTHORIZING THE APPOINTMENT OF DISBURSING CLERKS IN THE VARIOUS CIVIL DEPARTMENTS, BUREAUS, AND OFFICES, PRESCRIBING THE DUTIES OF DISBURSING CLERKS, AND FIXING THEIR COMPENSATION AS SUCH.

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

SECTION 1. Each head of a civil Department, Bureau, or Office is hereby authorized to appoint, in accordance with law, a disbursing clerk, whose duties shall be to disburse, in accordance with law and upon approval of the head of the Department, Bureau, or Office to which his duties relate, all moneys appropriated for said Department, Bureau, or Office. Said disbursing clerks shall be appointed from among the clerks in their respective Departments, Bureaus, or Offices not below the grade of class seven, and shall each give a bond to the Government of the Philippine Archipelago, in such amount as shall be directed by the United States Philippine Commission, for the faithful discharge of the duties of his office according to law. Each disbursing clerk shall receive, in compensation for his services in disbursing, the sum of two hundred dollars per annum in addition to his salary as a clerk of the grade held by him: *Provided, however,* That upon the joint recommendation of the Auditor and Treasurer for the Archipelago, the Chief Executive of the Insular Government may direct that the smaller Departments or Bureaus may be combined for the purposes of disbursement, and one disbursing officer charged with the duty of disbursing for all Departments or Bureaus thus combined be appointed by the Chief Executive from one of the clerks in such Departments or Bureaus as heretofore provided. A disbursing officer or the head of any Department, Bureau, or Office may apply for, and the Auditor shall render, his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor in passing upon the account containing the said disbursement.

SEC. 2. It shall be the duty of every disbursing officer, including the Insular Purchasing Agent, having any public moneys intrusted to him for disbursement, to deposit the same with the Treasurer of the Islands or a designated depository, and to draw for the same as may be required for payments to be made by him in pursuance of law, and draw for the same only in favor of the persons to whom payment is made; and all original transfers from the Treasury to a disbursing officer shall be by warrant on the Treasury, as provided by Act Numbered Ninety.

SEC. 3. Whenever any person accountable for public money neglects or refuses to pay into the Treasury, when required to do so, the sum or balance certified to be due upon the adjustment of his account, the Auditor shall, as provided in Rule Thirty, of Act Numbered Ninety, institute suit for the recovery of the same, with interest at six per cent per annum from the time of receiving the money until it shall be repaid into the Treasury.

SEC. 4. All officers, agents, or other persons receiving public moneys shall render distinct accounts to the Insular Auditor of the application thereof, according to the appropriations under which the same may have been advanced to them.