

AN ACT PRESCRIBING CERTAIN ADDITIONAL FUNCTIONS OF THE GENERAL AUDITING OFFICE.

Commonwealth Act No. 320, June 09, 1938

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. The function of preparing and keeping the accounts of the different departments, bureaus, offices and dependencies of the National Government, including the Supreme Court, Court of Appeals, and the University of the Philippines, and such other duties as are incidental to the said function which by law or otherwise were given to any other office, shall hereafter be performed by the General Auditing Office. The authority of passing upon requisitions or orders for supplies, materials, furniture and equipment, and the function to operate and maintain the Salvage Warehouse which are vested in the Commissioner of the Budget are transferred to the General Auditing Office. All records, books, supplies, equipment, and other property existing in the accounting offices for the different branches of the Government at the time this Act takes effect are also transferred to the General Auditing Office.

Such of said supplies and equipment as may not be needed by the said office shall be transferred to the Salvage Warehouse to be disposed of in accordance with regulations prescribed by the President for disposal of unused and dormant supplies and equipment.

SEC. 2. The President is authorized to transfer to the General Auditing Office such parts of the personnel and appropriations that are authorized for the accounting services of the National Government at the time of the approval of this Act as may be necessary for the operation and maintenance of the combined accounting and auditing services for the departments, bureaus, offices, and dependencies of the said Government; and to the Budget Commission such parts of the said personnel and appropriations as may be necessary to provide it with an adequate personnel: Provided, That the President may change the designation of any position so transferred and consolidate any item of the transferred appropriations or any part thereof with any item of appropriation authorized for the General Auditing Office and the Budget Commission: And provided, further, That this authority shall only be in force until December thirty-one, nineteen hundred and thirty-eight.

The President may order the transfer of such employees of the accounting and auditing offices as may be found in excess of the needs of the combined accounting and auditing services, and not needed by the Budget Commission, together with their corresponding appropriations, to any other bureau or office of the Government which may have actual need for them.

The service above transferred to the General Auditing Office shall operate in suitable quarters to be furnished free of charge by the corresponding departments, bureaus, offices, and dependencies, and shall be under the charge of officers appointed or designated by the Auditor General.

SEC. 3. All positions authorized for the accounting and auditing offices at the time of the approval of this Act, which may not be transferred to the combined accounting and auditing services, or to other bureaus and offices of the Government, until December thirty-one, nineteen hundred and thirty-eight, shall be considered abolished.

SEC 4. The Auditor General, in the performance of the additional functions herein authorized, shall furnish the heads of departments, bureaus, offices, and dependencies information regarding appropriations, expenditures, and other financial data pertaining to their respective departments, bureaus, offices and dependencies. He shall also furnish the Commissioner of the Budget such information and data pertaining to each department, bureau or office of the National Government as may be requested by the Budget Commission or the said Commissioner for the proper and intelligent preparation of the annual and special budgets and for the performance of their duties in connection with the fiscal affairs of the National Government.

SEC. 5. The provisions of this Act may, in the discretion of the President, be made applicable to the provincial governments and chartered cities, agencies, and to instrumentalities of the National Government, including corporations owned or controlled by said Government.

SEC. 6. This Act shall take effect on July first, nineteen hundred and thirty-eight.

Approved, June 9, 1938.

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