

TRANSFERRING FROM THE GENERAL AUDITING OFFICE THE FUNCTION OF PREPARING AND KEEPING THE ACCOUNTS OF THE VARIOUS DEPARTMENTS, BUREAUS, OFFICES AND DEPENDENCIES OF THE NATIONAL GO...

EXECUTIVE ORDER NO. 43, February 07, 1947

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WHEREAS, in order to give the heads of the various departments, bureaus, and offices of the National Government more direct control over the expenditures of their respective appropriations, it is necessary to separate the accounting and auditing services of the National Government;

WHEREAS, the separation of the accounting and auditing services of the National Government will not only facilitate the giving of financial information for the guidance and use of the heads of the various departments, bureaus and offices of the National Government, but also insure the effectiveness and independence of the audit of government accounts by the General Auditing Office; and

WHEREAS, the function of acting upon requisition or order s for supplies, materials, furniture and equipment, and the operation of the Salvage Warehouse are more of an administrative than an auditing function;

NOW, THEREFORE, I, Manuel Roxas, President of the Philippines , by virtue of the powers vested in me by Republic Act No. 51, do hereby order that:

- The function of preparing and keeping the accounts of the different departments, bureaus, offices and instrumentalities of the National Government, including the Supreme Court, the Court of Appeals, the People's Court, the Commission on Elections, and the University of the Philippines, and such other duties as are incidental to the said function, which are now being performed by the General Auditing Office, are hereby transferred, together with their corresponding appropriations, personnel, books, records, equipment and other property, to the administrative control and supervision of the respective heads of the different departments, bureaus, offices and instrumentalities of the National Government.
- The function of acting upon requisitions or orders for supplies, materials, furniture and equipment heretofore performed by the General Auditing Office is hereby transferred, together with the corresponding appropriation, personnel, books, records, equipment and other property to a property Requisition Committee, composed of the Financial Assistant in the Office of the President as Chairman, a representative of the Auditor General and of the Commissioner of the Budget as members.
- The supervision over the awarding of contracts to be entered into by the Division of Purchase and Supply is hereby placed under a Committee on Contracts composed of the Purchasing Agent as chairman, the Auditor General or his authorized representative, and a duly authorized representative of the requisitioning department, bureau, or office as members.
- The Salvage Warehouse, which is being operated under the supervision of the General Auditing Office, is hereby transferred, together with their corresponding appropriations, personnel, books, records, equipment and

other property, to the Industrial Division of the Bureau of Prisons.

- The personnel actually performing the auditing and accounting services of the National Government under National Audit Departments A, B, and C of the General Auditing Office, items Nos. 115 to 283 of section 1-N, pages 482-488 of Republic Act No.80 including those provided under special budgets, are hereby allocated as follows:

TRANSFERRED TO DEPARTMENTS, BUREAUS, AND OFFICES

ACCOUNTING UNITS

[SEE TABLE ON ITS ORIGINAL DOCUMENT]

- The following positions which are at present assigned to the Salvage Warehouse are hereby transferred to the Industrial Division of the Bureau of Prisons:

(Payable from the Salvage Warehouse Revolving Fund)

[SEE TABLE ON ITS ORIGINAL DOCUMENT]

- The following positions which are at present assigned to the Property Inspection Department, General Auditing Office, are hereby transferred to the Office of the President:

[SEE TABLE ON ITS ORIGINAL DOCUMENT]

- The Auditor General, with the approval of the President is hereby authorized to modify and adjust the plantilla of personnel of the General Auditing Office by changing designations, consolidating vacant positions or creating new ones in lieu thereof as may be found necessary. The heads of departments and chiefs of bureaus and offices concerned are also hereby authorized, subject to the approval of the President, to consolidate and create new positions and adjust their plantillas of personnel in the organization of their respective accounting offices provided that no additional appropriation shall be involved in such changes.

- The accounting services hereby transferred shall operate on suitable quarters provided by the corresponding department, bureau, office or instrumentality. The accounting officer as well as the subordinate personnel shall be appointed by the corresponding department head upon recommendation of the chief of bureau or office concerned with the concurrence of the Commissioner of the Budget.

The Commissioner of the Budget shall exercise supervisory authority over the work of the accounting officers for the purpose of seeing to it that uniformity in accounting practice and procedure is observed in accordance with existing accounting system prescribed by the Auditor General, and that accounting reports are accomplished promptly and submitted as the needs of the services may from time to time require.

- Executive Order No. 42 dated May 26, 1945 , and all other laws, rules and orders which are inconsistent herewith are hereby repealed or modified accordingly.

Done at the City of Manila , this 7th day of February, in the year of Our Lord, nineteen hundred and forty-seven, and of the Independence of the Philippines , the first.

(Sgd.) MANUEL ROXAS

President of the Philippines

By the President:

(Sgd.) EMILIO ABELLO

Chief of the Executive Office

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