

AN ACT TO AMEND CERTAIN SECTIONS OF THE ADMINISTRATIVE CODE, AND FOR OTHER PURPOSES

Act No. 3066, March 16, 1923

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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. Sections five hundred and eighty-four, five hundred and eighty-eight, five hundred and ninety-one, five hundred and ninety-three, live hundred and ninety-five, five hundred and ninety-eight, and six hundred and forty of the Revised Administrative Code are Hereby amended to read as follows:

"SEC. 584. General jurisdiction of Bureau of Audits.— The authority and powers of the Bureau of Audits extend to and comprehend all matters relating to accounting procedure, including the keeping of the accounts of the Government, the preservation of vouchers, the methods of accounting, the examination and inspection of the books, records, and papers relating to such accounts, and to the audit and settlement of the accounts of all persons respecting funds or property received or held by them in an accountable capacity, as well as to the examination and audit of all debts and claims of any sort due from or owing to the Government of the Philippine Islands in any of its branches. The said jurisdiction shall also extend to all corporations established and organized in accordance with the laws of the Philippine Islands wherein the Government of the said Islands or any of its branches owns the majority of the stock. In the exercise of this jurisdiction the Insular Auditor shall act as the ex-officio auditor of the said corporation and as such he is empowered and authorized, with the approval of the Board of Control, composed of the Governor-General and the Presidents of both Houses of the Philippine Legislature, to appoint a representative in the said corporation. The Insular Auditor, with the approval of the Board of Control above mentioned, shall have the right to appoint and fix the salaries and the number of the personnel to assist said representative in his work. The expenses for the maintenance and operation of his office shall be paid by the corporation concerned."

"SEC 588. Authority of auditor in adjustment of accounts between offices.—The Insular Auditor shall have the power, subject to such regulations as may be prescribed therefor, to authorize and enforce the settlement of accounts subsisting between the different bureaus or offices of the Insular service; between any such bureau or office and any provincial, municipal, or city government; between provincial governments; between municipal or city governments; and between any such provincial and municipal or city governments."

"SEC. 591. Authority of officers to administer oath and take testimony.—The Insular Auditor, the Deputy Insular Auditor, the assistant auditors, the department managers, the supervising district auditors, the district auditors, and any other employee of the Bureau of Audits specially deputed for the purpose by the Insular Auditor, shall have authority to administer oaths and take testimony in any investigation or matter within the jurisdiction of the Bureau of Audits."

"SEC. 593. Auditing districts; assignment and compensation of district auditors.—The provinces of the Philippine Islands, the chartered cities and the Metropolitan Water District, which shall be regarded as provinces, are hereby divided into twenty-two regular and one special auditing districts, and the Insular Auditor is hereby authorized to appoint a district auditor to each of the regular auditing districts and one district auditor at large to the special auditing district. Said districts are hereby numbered, constituted, and

established as follows:

"First.—Provinces of Cagayan, Isabela, and Batanes.

"Second.—Provinces of Ilocos Sur, Ilocos Norte, and Abra.

Third.—Provinces of La Union, Mountain Province, and City of Baguio.

"Fourth.—Provinces of Pangasinan and Tarlac.

"Fifth.—Provinces of Pampanga and Bulacan.

"Sixth.—Provinces of Nueva Ecija and Nueva Vizcaya.

"Seventh.—City of Manila and Metropolitan Water District.

"Eighth.—Provinces of Cavite, Bataan, and Zambales.

"Ninth.—Provinces of Rizal and Laguna.

"Tenth.—Provinces of Tayabas and Marinduque.

"Eleventh.—Provinces of Batangas and Mindoro.

"Twelfth.—Provinces of Camarines Sur and Camarines Norte.

"Thirteenth.—Provinces of Albay and Sorsogon.

"Fourteenth.—Provinces of Samar and Masbate.

"Fifteenth.—Provinces of Iloilo and Occidental Negros.

"Sixteenth.—Provinces of Capiz, Antique, and Romblon.

"Seventeenth.—Provinces of Cebu and Oriental Negros.

"Eighteenth.—Provinces of Bohol and Misamis.

"Nineteenth.—Provinces of Leyte and Surigao.

"Twentieth.—Provinces of Bukidnon, Agusan, and Lanao.

"Twenty-first.—Provinces of Zamboanga and Sulu.

"Twenty-second.—Provinces of Davao and Cotabato.

"Twenty-third.—Province of Palawan (special).

"These twenty-three districts are hereby grouped into four divisions, to wit: The Northern Luzon Division, which comprises the first, second, third, fourth, fifth, and sixth districts; the Southern Luzon Division, which comprises the eighth, ninth, tenth, eleventh, twelfth, thirteenth, and twenty-third districts; the Visayan Division, which comprises the fourteenth, fifteenth, sixteenth, and seventeenth districts; and the Mindanao and Sulu Division, which comprises the eighteenth, nineteenth, twentieth, twenty-first, and twenty-second districts. The seventh auditing district shall be under the direct supervision of the central office of the Bureau of Audits. Each division shall be under one supervising district auditor, who shall be paid an annual salary of five thousand pesos and shall inspect and supervise the work of the several district auditors of his division. The supervising district auditor shall have the same power and authority as the district auditors in all matters coming before the latter for examination and settlement or decision in accordance with law.

"The annual salary of the district auditor permanently-assigned to the seventh auditing district shall be five thousand pesos; for those assigned to the fourth, fifteenth, seventeenth, and nineteenth districts, it shall be four thousand five hundred pesos each; for those assigned to the fifth, ninth, tenth, thirteenth, and twenty-first districts, it shall be four thousand pesos each; for those assigned to the first, second, third, sixth, eighth, eleventh, sixteenth, and eighteenth districts, it shall be three thousand six hundred pesos each; and for those assigned to the twelfth, fourteenth, twentieth, and twenty-second districts, it shall be three thousand two hundred pesos each.

"Four district auditors at large are hereby authorized whose annual salary shall be three thousand two hundred pesos each.

"The Insular Auditor may, as the interests of the service may demand, assign one district auditor to two or more districts, and may withdraw any of the district auditors or transfer them to other assignments. He may likewise, as the interests of the service may demand, assign one supervising district auditor to two or more divisions, and may withdraw or transfer them to other assignments."

"SEC. 595. Providing office for the district auditor.—It shall be the duty of the provincial board of each province, of the City of Manila, the Metropolitan Water District Board, and the City of Baguio, respectively, to furnish the district auditor with suitable office space in the provincial, city, or office building, together with necessary office space furniture, and janitor service.

"In case of any disagreement between the auditor of any district and the provincial, city, or Metropolitan Water District authorities above referred to, with regard to the sufficiency of the office space, furniture or other services furnished to the district auditor, the matter shall be submitted to the Governor-General, whose decision in the premises shall be final."

"SEC. 598. Clerks to and, operating expenses of office of district auditors.—The appointment and fixing of the number of clerks or assistants which the district auditor shall have for each province, city, or office of this district, shall be determined by the Insular Auditor. Such clerks shall be under the direction of the district auditor, and their number as well as their salaries shall be fixed by the Insular Auditor, with the approval of the provincial board or body concerned. The operating expenses of the district auditor's office and the salaries and travel expenses of the clerks thereof shall be paid by the province, city, or office concerned, and such province, city, or office shall make the necessary appropriation for said purpose. In case of disagreement between the Insular Auditor and the authorities of the province, city, or office concerned, as to the sufficiency of the number of clerks and the salaries of the same, as well as of the travel expenses and other-operating expenses of the district auditor's office, the matter shall be submitted to the Governor-General, whose decision in the premises shall be final."

"SEC. 640. Destruction or sale of unserviceable property.—When Government property has become unserviceable from any cause, or is no longer needed, it shall, upon application of the accountable officer, be inspected by the district auditor, or other duly designated officer of the Bureau of Audits, and if found to be valueless or unsalable, may be destroyed in the presence of the inspecting officer, and if found to be valuable, may be sold at public auction, under the supervision of the Bureau of Audits, to the highest bidder, after advertising for not less than six days by printed notice in the Official Gazette, or by notices posted for a like period in at least four public places in the community where such property is to be sold.

"Such property may be sold at private sale at such price as may be fixed by the Insular Auditor with the approval of the Department Head concerned."

SEC. 2. This Act shall take effect on January first, nineteen hundred and twenty-four.

Approved, March 16, 1923.

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