

AN ACT TO AMEND CERTAIN SECTIONS OF THE ADMINISTRATIVE CODE, REORGANIZING THE DISTRICT AUDITOR'S POSITIONS INTO PROVINCIAL AUDITOR'S POSITIONS, PROVIDING ONE AUDITOR IN EACH PRO...

Act No. 3457, December 03, 1928

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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 ninety-three and five hundred and ninety-four of the Revised Administrative Code, as amended by section one of Act Numbered Three thousand and sixty-six, are hereby further amended to read as follows:

"ARTICLE II.—Provincial auditors

"SEC. 593. Assignment and compensation of provincial and supervising auditors.—There shall be an auditor for each province, chartered city and the Metropolitan Water District who shall be appointed by the Insular Auditor and shall receive compensation in accordance with the following scale:

"(a) For the City of Manila, five thousand pesos per annum.

"(b) For first-class provinces, four thousand five hundred pesos per annum.

"(c) For second-class provinces, including the Mountain Province, Zamboanga, Davao, and the Metropolitan Water District, four thousand pesos per annum.

"(d) For third-class provinces, including the City of Ba-guio, Lanao, and Cotabato, three thousand six hundred pesos per annum.

"(e) For fourth and fifth-class provinces, including Sulu, Agusan, Bukidnon, Nueva Vizcaya, Palawan, and Batanes, three thousand two hundred pesos per annum.

"One-half of the salary of the provincial and city auditors shall be paid out of the general appropriation for the Bureau of Audits and the other half shall be paid out of the general fund of the province, city, or district concerned : Provided, That all positions of deputy auditors in the different provinces are hereby abolished.

"There shall be four supervising auditors whose annual compensation shall be five thousand pesos each who shall inspect and supervise the work of the several provincial and city auditors, and perform such other duties as may be required of them from time to time by the Insular Auditor: Provided, That the auditor for the City of Manila and the Metropolitan Water District shall be under the direct supervision of the central office of the Bureau of Audits. The Insular Auditor may, as the interest of the service may demand, assign one supervising auditor to two or more divisions or to act as provincial or city auditor in a province, chartered city or the Metropolitan Water District, and may withdraw or transfer him to other assignments. "Four provincial auditors at large are hereby authorized whose salary shall be three thousand two hundred pesos each per annum.

"The salaries and traveling expenses of the supervising auditors and the provincial auditors at large shall be

paid out of the general appropriation for the Bureau of Audits.

"SEC. 594. Official station and traveling expenses of provincial auditors.—The permanent station of each provincial auditor shall be at the provincial capital. He shall be entitled to traveling expenses payable from the provincial general fund of the province to which he is assigned when traveling on official business."

SEC. 2. The Insular Auditor, with the approval of the Governor-General, is hereby empowered and directed to make proper readjustments of the compensations and appropriations for salaries of the present force of district auditors for the fiscal year nineteen hundred and twenty-nine.

SEC. 3. In addition to the amount appropriated for salaries of the present district auditors of the Bureau of Audits, the sum of thirteen thousand pesos is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, for carrying out the provisions of this Act.

SEC. 4. Section five hundred ninety-eight of Act Numbered Twenty-seven hundred and eleven, known as the Revised Administrative Code, is hereby amended to read as follows:

"SEC. 598. Clerks and operating expenses of office of provincial auditors.—The fixing of the number of clerks or assistants which the provincial auditor shall have for each province, city, or district concerned shall be determined by the provincial board upon the recommendation of the Insular Auditor. Such clerks shall be appointed by the Insular Auditor and they shall be under the direction of the provincial auditor, and their salaries shall be fixed by the Insular Auditor within the appropriation of the provincial board or body concerned. The operating expenses of the provincial 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 the travel expenses and other operating expenses of the provincial auditor's office, the matter shall be submitted to the Governor-General, whose decision in the premises shall be final.

SEC. 5. Section five hundred ninety-nine of Act Numbered Twenty-seven hundred and eleven, known as the Revised Administrative Code as amended, is hereby repealed.

SEC. 6. This Act shall take effect on January first, nineteen hundred and twenty-nine.

Approved, December 3, 1928.

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