

AN ACT FIXING THE TIME WITHIN WHICH THE AUDITOR GENERAL SHALL RENDER HIS DECISIONS AND PRESCRIBING THE MANNER OF APPEAL THEREFROM.

Commonwealth Act No. 327, June 18, 1938

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. In all cases involving the settlement of accounts or claims, other than those of accountable officers, the Auditor General shall act and decide the same within sixty days, exclusive of Sundays and holidays, after their presentation. If said accounts or claims need reference to other persons, office or offices, or to a party interested, the period aforesaid shall be counted from the time the last comment necessary to a proper decision is received by him. With respect to the accounts of accountable officers, the Auditor General shall act on the same within one hundred days after their submission, Sundays and holidays excepted.

In case of accounts or claims already submitted to but still pending decision by the Auditor General on or before the approval of this Act, the periods provided in this section shall commence from the date of such approval.

SEC. 2. The party aggrieved by the final decision of the Auditor General in the settlement of an account or claim may, within thirty days from receipt of the decision, take an appeal in writing:

- To the President of the United States, pending the final and complete withdrawal of her sovereignty over the Philippines, or
- To the President of the Philippines, or
- To the Supreme Court of the Philippines if the appellant is a private person or entity.

If there are more than one appellant, all appeals shall be taken to the same authority resorted to by the first appellant.

From a decision adversely affecting the interests of the Government, the appeal may be taken by the proper head of the department or in case of local governments by the head of the office or branch of the Government immediately concerned.

The appeal shall specifically set forth the particular action of the Auditor General to which exception is taken with the reasons and authorities relied on for reversing such decision.

SEC. 3. This Act shall take effect upon its approval.

Approved, June 18, 1938.

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