

MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 43

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 GOVERNMENT, INCLUDING THE SUPREME COURT, THE COURT OF APPEALS, THE PEOPLE'S COURT, THE COMMISSION ON ELECTIONS AND THE UNIVERSITY OF THE PHILIPPINES, THE FUNCTION OF ACTING UPON REQUISITIONS OR ORDERS FOR SUPPLIES, MATERIALS, FURNITURE AND EQUIPMENT, AND THE FUNCTION OF OPERATING THE SALVAGE WAREHOUSE.

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 requisitions or orders 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:

1. 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.

2. 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 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.

3. 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.

4. 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.

5. 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

<u>Item No.</u>	<u>R. A. 80 Item No.</u>	<u>Number and Title of Positions</u>	<u>Amount</u>
OFFICE OF THE PRESIDENT			
1	237-2	1 Accounting Officer (Bureau Auditor)	P 4,800
1a	179-6	1 Clerk (audit clerk)	1,320
2	250-3	1 Clerk (audit clerk)	1,320
3	136-3	1 Clerk (audit clerk)	900
4	137-1 & -12	2 Clerks (audit clerks) at P840	1,680
5	139-7	1 Clerk (audit clerk)	720
6	190-6	1 Clerk (audit clerk)	660
7	262-10; -11; -13 & -14	4 Clerks (audit clerks) at P480	1,920
BUREAU OF CIVIL SERVICE			
8	- - -	1 Accounting Officer (by detail)	- - -
9	128-2	1 Accountant (audit clerk)	1,800
10	182-4	1 Clerk (audit clerk)	960
BUDGET COMMISSION			
11	- - -	1 Accounting Officer (by detail)	- - -
12	124-3	1 Accountant (senior audit clerk)	2,400
13	132-7	1 Clerk (audit clerk)	1,200

INSTITUTE OF NATIONAL LANGUAGE

14	- - -	1 Accounting Officer (by detail)	- - -
15	131-5	1 Clerk (audit clerk)	1,320

PHILIPPINE SUGAR ADMINISTRATION

16	- - -	1 Accounting Officer (by detail)	- - -
17	253-8	1 Clerk (audit clerk)	960
18	260-21	1 Clerk (audit clerk)	600

BUREAU OF THE CENSUS AND STATISTICS

19	- - -	1 Accounting Officer (by detail)	- - -
20	252-4	1 Clerk (audit clerk)	1,080
21	187-3	1 Clerk (audit clerk)	720

PHILIPPINE GENERAL HOSPITAL

22	171-2	1 Accounting Officer (Bu. Auditor)	3,120
23	252-3	1 Clerk (audit clerk)	1,080
24	184-5	1 Clerk (audit clerk)	900
25	256-6	1 Clerk (audit clerk)	840
26	262-15	1 Clerk (audit clerk)	480

DEPARTMENT OF FOREIGN AFFAIRS

27	- - -	1 Accounting Officer (by detail)	- - -
28	Sp. Budget		
	45-a	1 Accountant (audit clerk)	1,920
29	-c	1 Clerk (audit clerk)	960

DEPARTMENT OF THE INTERIOR

30	175	1 Accounting Officer (audit clerk)	2,160
31	158-14	1 Clerk (audit clerk)	720
32	262-9	1 Clerk (audit clerk)	480

DEPARTMENT OF FINANCE

33	- - -	1 Accounting Officer (by detail)	- - -
34	128-5	1 Accountant (audit clerk)	1,800
35	133-4	1 Clerk (audit clerk)	1,080

DIVISION OF PURCHASE AND SUPPLY

36	173-2	1 Accounting Officer (Sr. Audit Clerk)	2,760
37	182-7	1 Clerk (audit clerk)	960
38	138-4	1 Clerk (audit clerk)	780
39	191-2	1 Clerk (audit clerk)	600
40	140-1	1 Clerk (audit clerk)	720
41	193(-5;-36; -37) & 262-18	4 Clerks (audit clerks) at ₱480	1,920

BUREAU OF CUSTOMS

42	116-3	1 Accounting Officer (Supv. Auditor)	5,100
43	177-1	1 Clerk (audit clerk)	1,680
44	251-3 and 132-1	2 Clerks (audit clerks) at ₱1,200	2,400
45	135(-2; -4)	2 Clerks (audit clerks) at ₱960	1,920
46	137-9	1 Clerk (audit clerk)	840
47	139-6; 187-16; 189-6; and 258-15	4 Clerks (audit clerks) at ₱720	2,880
48	141-7 and 259-3	2 Clerks (audit clerks) at ₱660	1,320
49	260-17; -20	2 Clerks (audit clerks) at ₱600	1,200
50	143-5	1 Clerk (audit clerk)	540
51	262-26; -27	2 Clerks (audit clerks) at ₱480	960
52	268-3	1 Laborer	360

BUREAU OF INTERNAL REVENUE

53	117	1 Accounting Officer (Bu. Auditor-at-large)	3,960
54	248-2	1 Clerk (audit clerk)	1,560
55	131-2	1 Clerk (audit clerk)	1,320
56	181-2	1 Clerk (audit clerk)	1,080
57	137-10 and 185-13	2 Clerks (audit clerks) at ₱840	1,680
58	260-22; -23	2 Clerks (audit clerks) at ₱600	1,200
59	262-20; -21	2 Clerks (audit clerks) at ₱480	960
60	202-6	1 Laborer	360

(Payable from Radio Broadcasting Fund)

61	234	1 Clerk (audit clerk)	780
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BUREAU OF THE TREASURY

62	240-1	1 Accounting Officer (Bu. Auditor)	3,120
63	186-3	1 Clerk (audit clerk)	780
64	189-4 and 258-11	2 Clerks (audit clerks) at ₱720	1,440
65	262-19	1 Clerk (audit clerk)	480

BUREAU OF BANKING

66	- - -	1 Accounting Officer (by detail)	- - -
67	128-8	1 Accountant (audit clerk)	1,800

DEPARTMENT OF JUSTICE

68	- - -	1 Accounting Officer (by detail)	- - -
69	255-2	1 Clerk (audit clerk)	900
70	264-1	1 Clerk (audit clerk-bookkeeper)	840
71	187-1; -9	2 Clerks (audit clerks) at ₱720	1,440

DEPARTMENT OF JUSTICE (Cont'd)

72	192-2	1 Clerk (audit clerk)	540
73	141-10	1 Clerk (audit clerk)	660
74	260-2	1 Clerk (audit clerk)	600
75	268-1	1 Laborer	360

BUREAU OF JUSTICE

76	- - -	1 Accounting Officer (by detail)	- - -
77	124-1	1 Accountant (senior audit clerk)	2,400
78	138-1	1 Clerk (audit clerk)	780
79	187-2 and 258-18	2 Clerks (audit clerks) at P720	1,440

PUBLIC SERVICE COMMISSION

80	- - -	1 Accounting Officer (by detail)	- - -
81	246-5	1 Accountant (audit clerk)	1,800
82	262-24	1 Clerk (audit clerk)	480

BUREAU OF PRISONS

83	- - -	1 Accounting Officer (by detail)	- - -
84	250-1	1 Clerk (audit clerk)	1,320
85	182-1	1 Clerk (audit clerk)	960
86	258-2	1 Clerk (audit clerk)	720

(Payable from Industrial Division Revolving Fund)

87	280	1 Clerk (audit clerk)	840
88	281	1 Clerk (audit clerk)	720
89	282	1 Clerk (audit clerk)	480

6 ✓ GENERAL LAND REGISTRATION OFFICE

90	- - -	1 Accounting Officer (by detail)	- - -
91	246-6	1 Clerk (audit clerk)	1,800
92	256-1; -4	2 Clerks (audit clerks) at P840	1,680
93	189-1	1 Clerk (audit clerk)	720
94	191-10	1 Clerk (audit clerk)	600
95	193-15; -28; -29; and 144-46	4 Clerks (audit clerks) at P480	1,920

SECURITIES AND EXCHANGE COMMISSION

96	- - -	1 Accounting Officer (by detail)	- - -
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SECURITIES AND EXCHANGE COMMISSION (Cont'd)

97	256-2	1 Clerk (audit clerk)	840
98	193-30	1 Clerk (audit clerk)	480

COURT OF INDUSTRIAL RELATIONS

99	- - -	1 Accounting Officer (by detail)	- - -
100	134-7	1 Clerk (audit clerk)	960
101	262-6	1 Clerk (audit clerk)	480

DEPARTMENT OF AGRICULTURE AND COMMERCE

102	- - -	1 Accounting Officer (by detail)	- - -
103	246-4	1 Accountant (audit clerk)	1,800
104	139-11	1 Clerk (audit clerk)	720
105	151-2	1 Laborer	360

BUREAU OF PLANT INDUSTRY

106	120-2	1 Accounting Officer (Bu. Auditor)	3,720
107	135-3	1 Clerk (audit clerk)	960
108	139-9	1 Clerk (audit clerk)	720
109	260-24	1 Clerk (audit clerk)	600
110	143-1; -2	2 Clerks (audit clerks) at ₱540	1,080
111	144-1; -2; and 262-5	3 Clerks (audit clerks) at ₱480	1,440

BUREAU OF ANIMAL INDUSTRY

112	122-2	1 Accounting Officer (Bu. Auditor)	2,940
113	185-5 and 137-2	2 Clerks (audit clerks) at ₱840	1,680
114	148-5	1 Clerk (messenger)	360

(Payable from Philippine Livestock Promotion Fund)

115	160	1 Clerk (audit clerk)	720
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(Payable from Stockherd and Farms Fund)

116	161-1; -2	2 Clerks (audit clerks) at ₱660	1,320
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(Payable from Utilization Service Fund)

117	162	1 Clerk (audit clerk)	600
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BUREAU OF FORESTRY

118	241-1	1 Accounting Officer (Sr. Audit Clerk)	2,760
119	185-3	1 Clerk (audit clerk)	840
120	191-16	1 Clerk (audit clerk)	600
121	143-3; -4	2 Clerks (audit clerks) at ₱540	1,080
122	262-7; -8	2 Clerks (audit clerks) at ₱480	960
123	268-4	1 Laborer	360

BUREAU OF LANDS

124	238-2	1 Accounting Officer (Bu. Auditor)	3,960
125	132-2	1 Clerk (audit clerk)	1,200
126	137-7	1 Clerk (audit clerk)	840
127	140-2; 187-8; and 189-5	3 Clerks (audit clerks) at ₱720	2,160
128	190-10	1 Clerk (audit clerk)	660
129	260-4	1 Clerk (audit clerk)	600
130	262-3; -4	2 Clerks (audit clerks) at ₱480	960

(Payable from Cadastral Survey Fund)

131	152-1	1 Accountant (audit clerk)	1,800
132	154-1	1 Clerk (audit clerk)	960
133	156-1 to -5	5 Clerks (audit clerks) at ₱600	3,000
134	157-1 to -5	5 Clerks (audit clerks) at ₱480	2,400

(Payable from Friar Lands Estate Fund)

135	159	1 Clerk (audit clerk)	1,200
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BUREAU OF SCIENCE

136	- - -	1 Accounting Officer (by detail)	- - -
137	178-2	1 Accountant (audit clerk)	1,440
138	149	1 Clerk (laborer-filer)	720
139	262-16	1 Clerk (audit clerk)	480

BUREAU OF COMMERCE

140	- - -	1 Accounting Officer (by detail)	- - -
141	242-3	1 Accountant (Sr. audit clerk)	2,400
142	184-2	1 Clerk (audit clerk)	900
143	258-8	1 Clerk (audit clerk)	720
144	142-1; -3	2 Clerks (audit clerks) at ₱600	1,200
145	144-3; -4	2 Clerks (audit clerks) at ₱480	960

(Payable from Manila Trading Center and Exchange Fund)

146	163	1 Clerk (audit clerk)	1,080
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(Payable from Manila Trading Center and Exchange Fund) (Cont'd)

147	164-1; -2	2 Clerks (audit clerks) at ₱600	1,200
148	165-1 to -3	3 Clerks (audit clerks) at ₱480	1,440

WEATHER BUREAU

149	- - -	1 Accounting Officer (by detail)	- - -
150	128-9	1 Accountant (audit clerk)	1,800
151	141-9	1 Clerk (audit clerk)	660

BUREAU OF MINES

152	- - -	1 Accounting Officer (by detail)	- - -
153	179-4	1 Accountant (audit clerk)	1,320
154	258-20	1 Clerk (audit clerk)	720
155	262-17	1 Clerk (audit clerk)	480

DEPARTMENT OF PUBLIC WORKS AND COMMUNICATIONS

156	- - -	1 Accounting Officer (by detail)	- - -
157	135-5	1 Clerk (audit clerk)	960
158	202-19	1 Laborer	360

BUREAU OF PUBLIC WORKS

159	167-2	1 Accounting Officer (Supv. Auditor)	5,100
160	174	1 Clerk (senior audit clerk)	1,800
161	184-4	1 Clerk (audit clerk)	900
162	256-3	1 Clerk (audit clerk)	840
163	259-1	1 Clerk (audit clerk)	660
164	260-(12, 19); and 191-26	3 Clerks (audit clerks) at ₱600	1,800
165	261-(2, 3)	2 Clerks (audit clerks) at ₱540	1,080
166	201	1 Laborer	420
167	145; 194-(1, 2); and 263	4 Clerks (audit clerks) at ₱360	1,440
168	151-5; and 202-(2, 3, 9, 10)	5 laborers at ₱360	1,800

(Payable from Motor Vehicles Fund)

169	219	1 Clerk (audit clerk)	1,200
170	220	1 Clerk (audit clerk)	720
171	221	1 Clerk (audit clerk)	660

(Payable from Motor Vehicles Fund) (Cont'd)

172	222	1 Clerk (audit clerk)	600
173	223	1 Clerk (audit clerk)	480

(Payable from Permanent Bridges Revolving Fund)

174	226 and 227	2 Clerks (audit clerks) at ₱720	1,440
175	228	1 Clerk (audit clerk)	600

(Payable from Highways Special Fund)

176	224	1 Clerk (audit clerk)	1,200
177	225	1 Clerk (audit clerk)	600

(Payable from Irrigation Fund)

178	230	1 Clerk (audit clerk)	600
179	231-1; -2	2 Clerks (audit clerks) at ₱480	960

(Payable from Port Works Revolving Fund)

180	229	1 Clerk (audit clerk)	720
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BUREAU OF POSTS

181	237-1	1 Accounting Officer (Bureau Auditor)	4,800
182	131-4	1 Clerk (audit clerk)	1,320
183	253-2	1 Clerk (audit clerk)	960
184	136-2 and 184-6	2 Clerks (audit clerks) at ₱900	1,800
185	137-3; -13	2 Clerks (audit clerks) at ₱840	1,680
186	138-3	1 Clerk (audit clerk)	780
187	139-4; 187(10- 11); 258-6; -9	5 Clerks (audit clerks) at ₱720	3,600
188	259-2; 141-13; and 190-7	3 Clerks (audit clerks) at ₱660	1,980
189	142-2; -9; 114; 191-4; -5; -19; and 260-8	7 Clerks (audit clerks) at ₱600	4,200
190	262-1; -2	2 Clerks (audit clerks) at ₱480	960
191	151-8; 202(-1, -4; -7; -12; -13; and 268-7	7 Laborers at ₱360	2,520
192	199	1 Janitor	360

DEPARTMENT OF INSTRUCTION

193	- - -	1 Accounting Officer (by detail)	- - -
194	128-11	1 Clerk (audit clerk)	1,800
195	141-8	1 Clerk (audit clerk)	660

BUREAU OF EDUCATION

196	168-2	1 Accounting Officer (Bureau Auditor)	4,800
197	134-8	1 Clerk (audit clerk)	960
198	136-4	1 Clerk (audit clerk)	900
199	257	1 Clerk (audit clerk)	780
200	189-3	1 Clerk (audit clerk)	720
201	260-18	1 Clerk (audit clerk)	600
202	262-25 and -31 to -34	5 Clerks (audit clerks) at ₱480	2,400

(Payable from Central Luzon Agricultural School Fund)

203	278	1 Clerk (audit clerk)	780
204	279	1 Clerk (audit clerk)	660

OFFICE OF PRIVATE EDUCATION

205	- - -	1 Accounting Officer (by detail)	- - -
206	130	1 Accountant (audit clerk)	1,440
207	142-18	1 Clerk (audit clerk)	600

OFFICE OF ADULT EDUCATION

208	- - -	1 Accounting Officer (by detail)	- - -
209	132-6	1 Accountant (audit clerk)	1,200

OFFICE OF NATIONAL PHYSICAL DIRECTOR

210	- - -	1 Accounting Officer (by detail)	- - -
211	262-35	1 Clerk (audit clerk)	480

NATIONAL LIBRARY

212	- - -	1 Accounting Officer (by detail)	- - -
213	179-9	1 Clerk (audit clerk)	1,320
214	187-5	1 Clerk (audit clerk)	720

DEPARTMENT OF LABOR

215	- - -	1 Accounting Officer (by detail)	- - -
216	180-1	1 Accountant (audit clerk)	1,200
217	187-13	1 Clerk (audit clerk)	720

BUREAU OF LABOR

218	122-1	1 Accounting Officer (Bureau Auditor)	2,940
219	180-5	1 Clerk (audit clerk)	1,200
220	262-22; -23; and 144-6	3 Clerks (audit clerks) at ₱480	1,440
221	202-8	1 Clerk (laborer)	360

BUREAU OF IMMIGRATION

222	- - -	1 Accounting Officer (by detail)	- - -
223	132-11	1 Accountant (audit clerk)	1,200
224	186-1	1 Clerk (audit clerk)	780

DEPARTMENT OF NATIONAL DEFENSE

225	- - -	1 Accounting Officer (by detail)	- - -
226	260-7	1 Clerk (audit clerk)	600
227	262-12	1 Clerk (audit clerk)	480

BUREAU OF COAST AND GEODETIC SURVEY

228	- - -	1 Accounting Officer (by detail)	- - -
229	132-4	1 Clerk (audit clerk)	1,200
230	134-6	1 Clerk (audit clerk)	960

BUREAU OF AERONAUTICS

231	- - -	1 Accounting Officer (by detail)	- - -
232	178-1	1 Clerk (audit clerk)	1,440
233	186-2	1 Clerk (audit clerk)	780

PHILIPPINE ARMY

234	116-4	1 Accounting Officer (Supervising Auditor)	5,100
235	252-1	1 Clerk (audit clerk)	1,080
236	182-6 and 254-2	2 Clerks (audit clerks) at ₱960	1,920
237	185-4; -8	2 Clerks (audit clerks) at ₱840	1,680
238	139-10; 187- 14	2 Clerks (audit clerks) at ₱720	1,440
238a	195	1 Stenographer	720
239	141-6 and 190-5	2 Clerks (audit clerks) at ₱660	1,320
240	142-10; -12; -13; -19; -20; -23; 191-9; -12; -14; 260-15 and -16	11 Clerks (audit clerks) at ₱600	6,600

PHILIPPINE ARMY (Cont'd)

241	261-1	1 Clerk (audit clerk)	540
242	262-28 to -30	3 Clerks (audit clerks) at P480	1,440
243	198	1 Janitor	420

DEPARTMENT OF HEALTH AND PUBLIC WELFARE

244	- - -	1 Accounting Officer (by detail)	- - -
245	128-4	1 Accountant (audit clerk)	1,800
246	260-1	1 Clerk (audit clerk)	600
247	193-38	1 Clerk (audit clerk)	480

BUREAU OF HEALTH

248	237-3	1 Accounting Officer (Bureau Auditor)	4,800
249	131-1	1 Clerk (audit clerk)	1,320
250	132-3	1 Clerk (audit clerk)	1,200
251	252-5; -7	2 Clerks (audit clerks) at P1,080	2,160
252	135-1	1 Clerk (audit clerk)	960
253	137-6; and 185-6; -10	3 Clerks (audit clerks) at P840	2,520
254	142-5; 191-25; 260-10; -14	4 Clerks (audit clerks) at P600	2,400
255	190-8	1 Clerk (audit clerk)	660
256	193-39; -40; 262-36; -37	4 Clerks (audit clerks) at P480	1,920
257	268-2	1 Laborer	360

(Payable from Neglected and Delinquent Children Fund)

258	283	1 Clerk (audit clerk)	720
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BUREAU OF PUBLIC WELFARE

259	- - -	1 Accounting Officer (by detail)	- - -
260	243-2	1 Accountant (senior audit clerk)	2,280
261	137-5	1 Clerk (audit clerk)	840
262	188	1 Clerk (audit clerk)	780
263	255-1	1 Clerk (audit clerk)	900
264	144-7	1 Clerk (audit clerk)	480
265	197	1 Clerk (messenger)	360

(Payable from National Security Administration Fund)

266	233	1 Clerk (audit clerk)	840
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GENERAL AUDITING OFFICE

267	170-1	1 Accounting Officer (Bureau Auditor)	3,720
268	246-2	1 Clerk (audit clerk)	1,800

GENERAL AUDITING OFFICE (Cont'd)

269	133-2	1 Clerk (audit clerk)	1,080
270	139-8	1 Clerk (audit clerk)	720
271	144-8	1 Clerk (audit clerk)	480

COMMISSION ON ELECTIONS

272	- - -	1 Accounting Officer (by detail)	- - -
273	129	1 Accountant (audit clerk)	1,560
274	135-6	1 Clerk (audit clerk)	960
275	141-3	1 Clerk (audit clerk)	660
276	193-32	1 Clerk (audit clerk)	480

SUPREME COURT

277	- - -	1 Accounting Officer (by detail)	- - -
278	131-3	1 Accountant (audit clerk)	1,320
279	258-12	1 Clerk (audit clerk)	720

(PAYABLE FROM PHILIPPINE VETERANS' BOARD SPECIAL BUDGET)

	<u>Sp. Budget</u>		
280	1	1 Accounting Officer	4,500
281	2	1 Bookkeeper	2,400
282	3	1 Clerk	1,920
283	4	1 Clerk	1,440
284	5	1 Clerk	960
285	6	1 Messenger	720

(PAYABLE FROM BUREAU OF PRINTING REVOLVING FUND)

286	269	1 Accounting Officer (Bureau Auditor)	3,960
287	271	1 Clerk (audit clerk)	1,800
288	272	1 Clerk (audit clerk)	1,200
289	273	1 Clerk (audit clerk)	1,080
290	274	1 Clerk (audit clerk)	960
291	275-2	1 Clerk (audit clerk)	720
292	276-1; -3	2 Clerks (audit clerks) at P600	1,200
293	277-1; to 3-3	3 Clerks (audit clerks) at P480	1,440

(PAYABLE FROM GOVERNMENT MARINE RAILWAY AND REPAIR SHOPS FUND)

294	213	1 Accounting Officer (Bureau Auditor)	2,940
295	214	1 Clerk (audit clerk)	1,200
296	215	1 Clerk (audit clerk)	840
297	216-1 to -3; 217-1 and -2	5 Clerks (audit clerks) at P720	3,600
298	218	1 Clerk (audit clerk)	480

(PAYABLE FROM POSTAL SAVINGS BANK FUND)

299	203	1 Accounting Officer (Bureau Auditor)	3,480
300	207(1-2)	2 Clerks (audit clerks) at ₱720	1,440
301	208	1 Clerk (audit clerk)	600
302	209	1 Clerk (audit clerk)	540
303	210-1	1 Clerk (audit clerk)	480
304	212(2, 5, 6, 11-15)	8 Laborers at ₱360	2,880

PEOPLE'S COURT

R.A.No.80

305	N-IV-(a)	1 Accounting Officer (Bureau Auditor)	3,120
306	-(c)	1 Clerk (audit clerk)	1,440
307	-d(1)	1 Clerk (audit clerk)	960
308	-e	1 Clerk (clerk-messenger)	720

(PAYABLE FROM FIBER INSPECTION SERVICE FUND)

309	- - -	1 Accounting Officer (by detail)	- - -
310	232	1 Clerk (audit clerk)	1,800

BUREAU OF QUARANTINE SERVICE

311	- - -	1 Accounting Officer (by detail)	- - -
312	191-11	1 Clerk (audit clerk)	600
313	193-26 and -27	2 Clerks (audit clerks) at ₱480	960

POSITIONS TO BE TRANSFERRED TO THE BUDGET COMMISSION

314	235	1 Chief Supervising (Auditor) Accounting Officer	6,000
315	167-3 and 236-2	2 Supervising (Auditors) Accounting Officers at ₱5,100	10,200
316	134-4	1 Clerk (audit clerk)	960
317	187-(6, 12)	2 Clerks (audit clerks) at ₱720	1,440
318	142-4 and 260-5	2 Clerks (audit clerks) at ₱600	1,200
319	193-(4, 25)	2 Clerks (audit clerks) at ₱480	960
320	196	1 (Bicycle-) Messenger	360
321	202-5	1 Laborer	360

TO REMAIN WITH THE GENERAL AUDITING OFFICE

<u>Item No.</u>	<u>R.A.No.80 Item No.</u>	<u>Number and Title of Positions</u>	<u>Amount</u>
1	115, 166	2 Chief Supervising Auditors at ₱6,000	₱ 12,000
2	116(1-2); 167(1, 4); 236(1, 3)	6 Supervising Auditors at ₱5,100	30,600
3	118(1-2); 168-1	3 Bureau auditors at ₱4,800	14,400
4	119(1-3); 169; 238(1,3)	6 Bureau auditors at ₱3,960	23,760
5	238-4	1 Bureau auditor	3,960
6	120-1; 170(2-3); 239	4 Bureau auditors at ₱3,720	14,880
7	121	1 Bureau auditor	3,480
8	171-1; 240-2	2 Bureau auditors at ₱3,120	6,240
9	122-3; 172	2 Bureau auditors at ₱2,940	5,880
10	123; 173-1; 241-2	3 Senior audit clerks at ₱2,760	8,280
11	124-2; 242(1-2)	3 Senior audit clerks at ₱2,400	7,200
12	125(1-2); 243-1	3 Senior audit clerks at ₱2,280	6,840
13	126	1 Senior audit clerk	1,920
14	127	1 Audit clerk	2,800
15	244	1 Audit clerk	2,160
16	245	1 Audit clerk	2,040
17	128(1,3,6-7,10); 176(1-5); 246(1,3,7-8)	14 Audit clerks at ₱1,800	25,200
18	177(2-3); 247	3 Audit clerks at ₱1,680	5,040
19	248(1,3)	2 Audit clerks at ₱1,560	3,120
20	249	1 Audit clerk	1,440
21	179(1-3, 5,7,8,10); 250-2	8 Audit clerks at ₱1,320	10,560
22	132(5,8-10); 180(2-4,6-10); 251(1-2,4-6)	17 Audit clerks at ₱1,200	20,400
23	133-1; 181(1,3-4); 252(2,6,8); 133-3	8 Audit clerks at ₱1,080	8,640
24	265	1 Stenographer	960
25	134(1-3,5); 182(2-3,5,8); 183; 253(1,3,4-5, 6-7); 254(1,3)	17 Audit clerks at ₱960	16,320
26	264(2-4)	3 Audit clerks-bookkeepers at ₱840	2,520
27	136-1; 184(1,3)	3 Audit clerks at ₱900	2,700
28	137(4,8,11); 185(1-2,7,11-12,9); 256-5	10 Audit clerks at ₱840	8,400

TO REMAIN WITH THE GENERAL AUDITING OFFICE (Cont'd)

29	138-2	1 Audit clerk	780
30	139(1-3,5,12); 187(4,7,15,17); 189-2; 258(1,3-5, 7,10,13,16-17, 19,21)	21 Audit clerks at P720	15,120
31	141(1-2, 4-5, 11, 12); 190(1-4,9); 259(4-5)	13 audit clerks at P660	8,580
32	142(6-8,11,15-17, 21-22,24); 191(1,3,6-8,13,15, 17-18,20-24,27); 260(3,6,9,11,13)	30 Audit clerks at P600	18,000
33	146	1 Clerk-stenographer	600
34	143(6-7); 192(1, 3-12)	13 Audit clerks at P540	7,020
35	144(5,9,12-45, 47-50); 193(1-3, 6-14,16-20,21-24, 31,33-35)	65 Audit clerks at P480	31,200
36	147	1 Messenger	480
37	148(1-4,6); 266(1-2)	7 Messengers at P360	2,520
38	200	1 Laborer	660
39	150(1-3); 267	4 Laborers at P420	1,680
40	151(1, 3-4,6-7); 202(11,14-18,20-22); 268(5-6,8-9)	18 Laborers at P360	6,480

PAYABLE FROM SPECIAL FUNDS AND SPECIAL BUDGETS

(Payable from the Cadastral Survey Fund)

41	152-2	1 Audit clerk	1,800
42	153	1 Audit clerk	1,200
43	154-2	1 Audit clerk	960
44	155	1 Audit clerk	840
45	158	1 Laborer	480

PAYABLE FROM SPECIAL FUNDS AND SPECIAL BUDGETS (Cont'd)

(Payable from the Postal Savings Bank Fund)

46	204	1 Audit clerk	
47	205	1 Audit clerk	1,440
48	206	1 Audit clerk	1,080
49	210-2	1 Audit clerk	960
50	211	1 Messenger	480
51	212(1,3-4,7-10)	7 Laborers at ₱360	360
			2,520

(Payable from the Bureau of Printing Revolving Fund)

52	270	1 Senior audit clerk	
53	275(1,3-4)	3 Audit clerks at ₱720	2,400
54	276-2	1 Audit clerk	2,160
55	277(4-5)	2 Audit clerks at ₱480	600
			960

(Payable from the Central Luzon Agricultural School Fund)

Sp. Budget

56	7	1 Audit clerk	1,440
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(Payable from People's Court and the Office of Special Prosecutors)

57	N-IV-b	1 Audit clerk	
58	-d(2)	1 Audit clerk	1,920
			960

(Philippine Veterans' Board)

Sp. Budget

59	7	1 Auditor	
60	8	1 Audit clerk	4,500
61	9	1 Audit clerk	2,400
62	10	1 Audit clerk	1,440
			960

(Payable from the Department of Foreign Affairs)

Sp. Budget

63	45-b	1 Audit clerk	1,440
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6. 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)

<u>Item No.</u>	<u>R.A. 80 Item No.</u>	<u>Number and Title of Positions</u>	<u>Amount</u>
1	308	1 Inspector	1,200
2	309	1 Clerk	600
3	310	2 Laborers at ₱360	720
	<u>Sp. Budget Item No.</u>		
4	1	1 Inspector	2,400
5	2	1 Inspector	1,200
6	3	1 Driver-Mechanic	1,440
7	4	Wages of Laborers (8)	3,000

7. 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:

<u>Item No.</u>	<u>R.A. 80 Item No.</u>	<u>Number and Title of Positions</u>	<u>Amount</u>
1	285-2	1 Chief of Division	4,800
2	287(1-2)	2 Inspectors at ₱2,940	5,880
3	288	1 Inspector	2,400
4	289(1-2)	2 Inspectors at ₱1,800	3,600
5	302	1 Clerk	1,800
6	299-2	1 Audit clerk	720
7	144(10-11)	2 Audit clerks at ₱480	960

8. 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 plantilla of personnel in the organization of their respective accounting offices provided that no additional appropriation shall be involved in such changes.

9. 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 laws and the rules and regulations and 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.

10. 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.

Manuel Roxas

By the President:

Emilio Abello
EMILIO ABELLO

Chief of the Executive Office