

MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER No. 394

CREATING AN ACCOUNTING OFFICE AND AN
AUDITING UNIT FOR THE PHILIPPINE ARMY

By virtue of the powers vested in me by law, and upon
the recommendation of the Reorganization Commission, I,

Elpidio Quirino, President of the Philippines, do hereby order:

1. There are hereby created an Accounting Office and an Office of the Representative of the Auditor General to handle the accounting and auditing work of the Philippine Army, the said units to be composed of the following personnel at salaries set opposite each:

(a) Accounting Office:

Item No.	Position	Salary per annum
1.	One accounting officer	P6,000.00
2.	One accountant	4,800.00
3.	One bookkeeper	2,760.00
4.	Two clerks at P2,760 each.....	5,520.00
5.	Two clerks at P2,400 each	4,800.00
6.	Six clerks at P2,160 each.....	12,960.00
7.	Three clerks at P1,920 each	5,760.00
8.	One stenographer	1,920.00
9.	Fifteen helpers at P1,440 each	21,600.00
10.	Fourteen helpers at P1,320 each.....	18,480.00
		P84,600.00

(b) Office of the Representative of the Auditor General:

1.	One auditor	P6,000.00
2.	One assistant auditor	3,960.00
3.	One audit clerk	2,580.00
4.	Three audit clerks at P2,280 each.....	6,840.00
5.	Two clerks at P2,160 each.....	4,320.00
6.	One clerk	2,040.00
7.	Three clerks at P1,920 each.....	P5,760.00
8.	One stenographer	1,800.00
9.	One typist	1,800.00
10.	Seven emergency employees at P5 each per day	10,500.00
		P45,600.00

2. The appropriations needed for the aforesaid accounting and auditing units shall be taken from the following appropriations of the Philippine Army:

R. A. No.	Item No.	Page	Amount
563	1	384	P86,000.00
563	13	385	10,000.00
563	16	386	34,380.00
	Total		P130,380.00

3. This Order shall take effect as of July 1, 1950.

Done in the City of Manila, this 31st day of December, in the year of Our Lord, nineteen hundred and fifty, and of the Independence of the Philippines, the fifth.

ELPIDIO QUIRINO

President of the Philippines

By the President:

TEODORO EVANGELISTA

Executive Secretary
