

MALACAÑAN PALACE  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 385

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 COMMISSION ON ELECTIONS, AND THE UNIVERSITY OF THE PHILIPPINES, AS WELL AS THE FUNCTIONS OF ACTING UPON REQUISITIONS FOR SUPPLIES, MATERIALS, AND EQUIPMENT, AND OF OPERATING THE SALVAGE WAREHOUSE.

The public interest so requiring, I, MANUEL L. QUEZON, President of the Philippines, by virtue of the powers vested in me by Commonwealth Act Numbered Six hundred and seventy-one, entitled "An Act declaring a state of total emergency as a result of war involving the Philippines and authorizing the President to promulgate rules and regulations to meet such emergency," do ordain and promulgate the following:

1. Except as herein otherwise provided, the function of preparing and keeping the accounts of the different departments, bureaus, offices, and dependencies of the National Government, including the Supreme Court, the Court of Appeals, 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 pursuant to the provisions of Commonwealth Act Numbered Three hundred twenty, are hereby transferred, together with their corresponding appropriations, personnel, books, records, equipment and other property, to the Budget Office. The functions of preparing and keeping the accounts of the Philippine Army and the Philippine Constabulary, which are now also 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 Chief of Staff of the Philippine Army and the Chief of Constabulary, respectively. The functions of acting upon requisitions or orders for supplies, materials, furniture and equipment, and of operating and maintaining the Salvage Warehouse, which are also being performed by the General Auditing Office, are likewise hereby transferred, together with their corresponding appropriations, personnel, books, records, equipment, and other property, to the Budget Office.

2. The Commissioner of the Budget and the Auditor General are hereby designated a Committee to segregate immediately the appropriations, personnel, books, records, equipment, and other property provided for the present accounting-auditing offices to determine those which shall be transferred to the Budget Office and those to be retained in the General Auditing Office. The Committee shall, as soon as possible but not later than December 22, 1941 submit a report thereon to the President for approval.

3. The Commissioner of the Budget and the Auditor General are hereby authorized, subject to the approval of the President, to readjust the appropriations for salaries and wages in their respective office, including such modifications of their plantillas of personnel by consolidating, abolishing, splitting, and creating positions, as may be found necessary, provided that the appropriations segregated for said

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offices for salaries and wages shall not be exceeded thereby. No salary promotions shall be allowed by reason of these adjustments.

4. The services hereby transferred shall operate in suitable quarters furnished therefor by the corresponding departments, bureaus, offices, or dependencies and shall be under the charge of accounting offices appointed or designated by the Commissioner of the Budget. It shall be the duty of said accounting officers to manage such service for the corresponding head of department, or chief of bureau, office, or dependency; advise him of the trend of the business affairs thereof; render such reports and statements as may be required of him by the Commissioner of the Budget, the Auditor General, or the head of the department, bureau, office, or dependency concerned; and perform such other duties as the Commissioner of the Budget may prescribe.

5. Every department, bureau, office, and dependency of the Government shall furnish the Budget Office such information as it may require, and the Commissioner of the Budget or his duly authorized representative shall, for the purpose of securing such information, have access to and the right to examine any books, documents, papers or records of such departments, bureaus, offices, and dependencies of the Government.

6. During the period of the emergency and when the exigencies of the service so require, the Commissioner of the Budget may delegate the exercise of the Administrative supervision and control of the accounting service of any bureau, office or dependency to the director or chief thereof.

7. The provisions of Commonwealth Act No. 320 are hereby declared inoperative.

This Order shall take effect immediately.

Done at the City of Manila, this 17th day of December, in the year of Our Lord, nineteen hundred and forty-one, and of the Commonwealth of the Philippines, the seventh.

(SGD.) MANUEL L. QUEZON

By the President:

**JORGE B. VARGAS**

Secretary to the President

*Source: Presidential Museum and Library*

Office of the President of the Philippines. (1941). [*Executive Order Nos.: 335 - 400*]. Manila: Presidential Museum and Library.