

[EXECUTIVE ORDER NO. 385, December 17, 1941]

**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.