

# [ Act No. 3066, March 16, 1923 ]

## **AN ACT TO AMEND CERTAIN SECTIONS OF THE ADMINISTRATIVE CODE, AND FOR OTHER PURPOSES**

*Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:*

SECTION 1. Sections five hundred and eighty-four, five hundred and eighty-eight, five hundred and ninety-one, five hundred and ninety-three, live hundred and ninety-five, five hundred and ninety-eight, and six hundred and forty of the Revised Administrative Code are Hereby amended to read as follows:

"SEC. 584. *General jurisdiction of Bureau of Audits.*— The authority and powers of the Bureau of Audits extend to and comprehend all matters relating to accounting procedure, including the keeping of the accounts of the Government, the preservation of vouchers, the methods of accounting, the examination and inspection of the books, records, and papers relating to such accounts, and to the audit and settlement of the accounts of all persons respecting funds or property received or held by them in an accountable capacity, as well as to the examination and audit of all debts and claims of any sort due from or owing to the Government of the Philippine Islands in any of its branches. The said jurisdiction shall also extend to all corporations established and organized in accordance with the laws of the Philippine Islands wherein the Government of the said Islands or any of its branches owns the majority of the stock. In the exercise of this jurisdiction the Insular Auditor shall act as the *ex-officio* auditor of the said corporation and as such he is empowered and authorized, with the approval of the Board of Control, composed of the Governor-General and the Presidents of both Houses of the Philippine Legislature, to appoint a representative in the said corporation. The Insular Auditor, with the approval of the Board of Control above mentioned, shall have the right to appoint and fix the salaries and the number of the personnel to assist said representative in his work. The expenses for the maintenance and operation of his office shall be paid by the corporation concerned."

"SEC 588. *Authority of auditor in adjustment of accounts between offices.*—The Insular Auditor shall have the power, subject to such regulations as may be prescribed therefor, to authorize and enforce the settlement of accounts subsisting between the different bureaus or offices of the Insular service; between any such bureau or office and any provincial, municipal, or city government; between provincial governments; between municipal or city governments; and between any such provincial and municipal or city governments."

"SEC. 591. *Authority of officers to administer oath and take testimony.*— The Insular Auditor, the Deputy Insular Auditor, the assistant auditors, the department managers, the supervising district auditors, the district auditors, and any other employee of the Bureau of Audits specially

deputed for the purpose by the Insular Auditor, shall have authority to administer oaths and take testimony in any investigation or matter within the jurisdiction of the Bureau of Audits."

"SEC. 593. *Auditing districts; assignment and compensation of district auditors.*—The provinces of the Philippine Islands, the chartered cities and the Metropolitan Water District, which shall be regarded as provinces, are hereby divided into twenty-two regular and one special auditing districts, and the Insular Auditor is hereby authorized to appoint a district auditor to each of the regular auditing districts and one district auditor at large to the special auditing district. Said districts are hereby numbered, constituted, and established as follows:

"*First.*—Provinces of Cagayan, Isabela, and Batanes.

"*Second.*—Provinces of Ilocos Sur, Ilocos Norte, and Abra.

"*Third.*—Provinces of La Union, Mountain Province, and City of Baguio.

"*Fourth.*—Provinces of Pangasinan and Tarlac.

"*Fifth.*—Provinces of Pampanga and Bulacan.

"*Sixth.*—Provinces of Nueva Ecija and Nueva Vizcaya.

"*Seventh.*—City of Manila and Metropolitan Water District.

"*Eighth.*—Provinces of Cavite, Bataan, and Zambales.

"*Ninth.*—Provinces of Rizal and Laguna.

"*Tenth.*—Provinces of Tayabas and Marinduque.

"*Eleventh.*—Provinces of Batangas and Mindoro.

"*Twelfth.*—Provinces of Camarines Sur and Camarines Norte.

"*Thirteenth.*—Provinces of Albay and Sorsogon.

"*Fourteenth.*—Provinces of Samar and Masbate.

"*Fifteenth.*—Provinces of Iloilo and Occidental Negros.

"*Sixteenth.*—Provinces of Capiz, Antique, and Romblon.

"*Seventeenth.*—Provinces of Cebu and Oriental Negros.

"*Eighteenth.*—Provinces of Bohol and Misamis.

"*Nineteenth.*—Provinces of Leyte and Surigao.

"*Twentieth.*—Provinces of Bukidnon, Agusan, and Lanao.

"*Twenty-first.*—Provinces of Zamboanga and Sulu.

"*Twenty-second.*—Provinces of Davao and Cotabato.

"*Twenty-third.*—Province of Palawan (special).

"These twenty-three districts are hereby grouped into four divisions, to wit: The Northern Luzon Division, which comprises the first, second, third, fourth, fifth, and sixth districts; the Southern Luzon Division, which comprises the eighth, ninth, tenth, eleventh, twelfth, thirteenth, and twenty-third districts; the Visayan Division, which comprises the fourteenth, fifteenth, sixteenth, and seventeenth districts; and the Mindanao and Sulu Division, which comprises the eighteenth, nineteenth, twentieth, twenty-first, and twenty-second districts. The seventh auditing district shall be under the direct supervision of the central office of the Bureau of Audits. Each division shall be under one supervising district auditor, who shall be paid an annual salary of five thousand pesos and shall inspect and supervise the work of the several district auditors of his division. The supervising district auditor shall have the same power and authority as the district auditors in all matters coming before the latter for examination and settlement or decision in accordance with law.