

# [ PRESIDENTIAL DECREE NO. 61, November 20, 1972 ]

## FURTHER AMENDING SECTIONS 584 AND 651 OF THE REVISED ADMINISTRATIVE CODE, AS AMENDED BY REPUBLIC ACT NOS. 2266 AND 2716

**WHEREAS**, in order to clarify the status of the representative of the Auditor General and his subordinate officials and employees assigned in government-owned and controlled corporations and to define the powers of the Auditor General in appointing said officials and employees and his authority to determine the operating expenses of the Auditing Office thereat, there is a need to further amend Sections 584 and 651 of the Revised Administrative Code, as amended by Republic Act No. 2266 and Republic Act No. 2716, respectively;

**WHEREAS**, to give autonomy to the various self-governing boards of government-owned and controlled corporations in the management and operation of their respective corporations, it is imperative to extend to said governing boards the corresponding authority to pass upon the personnel requirements of the Auditor General's representatives, with the end in view to reducing costs and expenses as envisioned under the Integrated Reorganization Plan;

**NOW, THEREFORE, I, FERDINAND E. MARCOS**, Commander-in-Chief of all the Armed Forces of the Philippines, pursuant to Proclamation No. 1081, dated September 21, 1972, and General Order No. 1, dated September 22, 1972, as amended, and in order to effect the desired changes and reforms in the social, economic and political structures of our Society, do hereby decree that the following amendments to the aforementioned provisions, as amended by Republic Act No. 2266 and Republic Act No. 2716, are hereby adopted and approved, and made part of the law of the land:

**SECTION 1.** Section 584 of the Revised Administrative Code, as amended by Republic Act No. 2266, is further amended to read as follows:

**"SEC. 584. General Jurisdiction of the General Auditing Office.** — The authority and powers of the General Auditing Office 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 coming to the Government of the Philippines in any of its branches. The said jurisdiction shall also extend to all corporations established and organized in accordance with the laws of the Philippines wherein the Government of the Philippines or any of its branches or any corporation owned or controlled by it owns the majority of stocks as well as to all other self-governing boards, commissions or agencies of the Government. In the exercise of this jurisdiction, the Auditor-General shall act as the ex officio Auditor of the said corporation, board, commission or agency and, as such, he is empowered and authorized to appoint a