

## **EXECUTIVE ORDER No. 17**

1. The Insular Auditor is hereby directed to close the general books of the Government of the Philippine Islands not later than fifty days after the expiration of each fiscal year.
2. All officers having administrative control over the appropriations are hereby to submit to the Auditor not later than forty days after the close of each fiscal year journal vouchers covering all items of assets, liabilities, income, and expenses pertaining to said fiscal year which have not theretofore been taken into account. All differences between the books of the Bureaus and those of the Auditor will be reconciled within the succeeding ten days.
3. Throughout the first eleven months of the fiscal year, all warrants, cash vouchers and journal vouchers designed for entry on the Auditor's journals for any particular month will be delivered to him not later than twenty-fifth of the succeeding month. The Auditor will thereupon close the journals for the completed month and furnish a copy thereof to the Bureau in interest not later than the last day of said succeeding month, and it shall be the duty of the chief of each Bureau or Office to cause said journals to be compared with the books and records of this office and to advise the Auditor of any differences disclosed by said comparison within ten days after the receipt of the journals.
4. In so far as practicable all transactions incurred in any month will appear in the journal for that month either as actual payments or, in case of obligations, as accounts payable, and the uncollected earnings or income pertaining to said month will also appear in said journal as accounts receivable.
5. All acquisitions of supplies and equipment involving property accountability will be taken into account during the month in which received, and all movements whatever in property involving issue, sale, destruction, transfer, or change in the nature of the asset will in so far as practicable, be entered in the journal for the month in which the transaction occurs.

**W. CAMERON FORBES**

*Governor-General*