

REQUIRING THE SUBMISSION OF MONTHLY REPORTS SHOWING THE TREND OF REVENUE COLLECTIONS AND EXPENDITURES

EXECUTIVE ORDER NO. 97, April 24, 1937

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WHEREAS, the present condition of our government finances requires that constant scrutiny of budgets be made, that revenue collections be maintained each month to show that they meet the expectations of the Budget, and that expenditures be checked to guard against outgo in excess of the revenues; and

WHEREAS, it is important that the excess or deficiency of the actual income over the amounts estimated in the Budget be determined from month to month so that the expenditures may be accordingly regulated to avoid a possible deficit at the end of the year;

Now, therefore, by virtue of the powers vested in me by law, I, Manuel L. Quezon, President of the Philippines, do hereby direct that-

1. In all Departments, the appropriations authorized on the contingency of the actual collection of the estimated revenues shall be allotted on a monthly basis to enable the determination of the availability of the necessary funds for the operation of the Government for the rest of the year, except such portion thereof as the Department Head may wish to hold in reserve. For this purpose, the Department Secretary shall distribute the various amounts allotted among the twelve months of the year either in the ratio of the actual expenses for the corresponding months in the preceding year, or based on the plan of activities to be carried on during the different months of the current year.

2. Income and expenditures are to be promptly determined so that by the fifteenth of each month each Secretary of Department will be able to report on the amount and exact position of the funds placed under his administration by operation of the law. This report must show in proper form and order according to budget allowances the amounts that were allotted for the preceding month, and for the year including that month, as well as the actual expenditures for the same periods.

3. (a) Beginning with the month of May, nineteen hundred and thirty-seven, and monthly thereafter, each Department Secretary shall forward to the Commissioner of the Budget, in triplicate, not later than the fifteenth of each month, consolidated statements of revenues and expenditures of his Department supported by the individual statements of each Revenue or Office under his jurisdiction, showing the amounts corresponding to the last completed month and for that portion of the year up to and including the same month. After having been verified by the Budget Office, two copies of these statements shall be forwarded to the Office of the President.

(b) For the sake of uniformity, the statements shall be in such form as shall be prescribed by the Commissioner of the Budget and shall include the following data:

Revenues

(1) Sources of income.

(By Budget classification).

(2) Budget estimates for the year.

(3) Month of_____.

(Last completed month).

- Estimated.

- Actual.

- Excess or deficiency of actual income.

(4) January 1 to_____.

(Up to and including last completed month).

a. Estimated.

(Based on the ratio of the actual income for the same period of the preceding year to the total thereof).

b. Actual.

c. Excess or deficiency of actual income.

(5) Remarks on any unusual increase or decrease of income.

Expenditures

(1) Items of appropriations.

(2) Month of_____.

(Last completed month).

- Appropriation or allotment for the month.

- Expenditures as per journal.

- Surplus or (deficit).

(3) January 1 to _____.

(Up to and including last completed month).

a. Appropriation or allotment for the period.

b. Expenditures, as per trial balance.

c. Surplus or (deficit).

(4) Total appropriation or allotment for the year.

(5) Balance of appropriation or allotment still available for the remainder of the year.

(6) Remarks explaining any extraordinary excess of expenditures over allotment.

(c) The statement for each Bureau or office shall be certified as corrected by both the respective Chief of Bureau or office and the accounting officer therefore.

4. Executive Order Numbered Four hundred thirty-seven issued by the former Office of the Governor-General on August eighteenth, nineteen hundred and thirty-three, is hereby repealed.

Done at the City of Washington, D. C. (for the City of Manila), this twenty-fourth day of April, in the year of Our Lord, nineteen hundred and thirty-seven, and of the Commonwealth of the Philippines, the second.

(Sgd.) MANUEL L. QUEZON
President of the Philippines

By the President:

(Sgd.) ELPIDIO QUIRINO
Secretary of the Interior

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