

DIRECTING STRICTER ECONOMY MEASURES AND IMPROVED FUNDS CONTROL

LETTER OF INSTRUCTIONS No. 1408, May 09, 1984

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WHEREAS, economy measures directed by Letter of Implementation No. 146 need to be implemented strictly to achieve fiscal performance targets;

WHEREAS, revenues are not expected to increase significantly, requiring that expenditure outlays be strictly controlled consistent with approved priorities for improved public service and for the achievement of national development goals;

WHEREAS, there is need to assure effective utilization of budgetary funds and thereby avoid waste and unnecessary expenditures for non-priority items; and

WHEREAS, improved management and efficient procedure measures are essential to achieve economy objectives;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, do hereby order and instruct that the following specific measures be adopted to effect better management of budgetary cash resources;

- The total amount of treasury warrants and Treasury Checking Accounts of Agencies (TCAA) checks to be issued any agency during a particular month shall not exceed one third of the Cash Disbursement Ceilings (CDC) issued effective in the same quarter.
- The Office of Budget and Management shall withdraw from the released second quarter allotment an amount equivalent to one-third of the second quarter CDC releases to government agencies, except those allotted for person services.
- 3. Agencies found to have issued treasury warrants and TCAA checks in excess of the CDC releases in any given quarter shall be prohibited from further issuing treasury warrants and TCAA checks for whatever purpose, except personal services, until so authorized by the Office of Budget and Management.
- Except for the payment of salaries and wages, treasury warrants amounting to P100,000 or over shall be cleared as to the availability of funds with the Operations Service of the Bureau of Treasury prior issuance. The restrictions on the splitting of disbursements under Section 21 of Commission on Audit Circular 79-94 dated January 5, 1979 shall be strictly enforced.
- All unobligated allotments as of May 31, 1984 of the releases from reserves shall be deemed cancelled of said date. No releases from reserves shall be made unless authorized by the President upon the recommendation of the Minister of the Budget.
- No allotment and CDC for any given quarter shall be released by the Office of Budget and Management unless the required accountability reports prescribed under pertinent Budget Circulars have been submitted.

- All releases for Capital Outlays, including national government equity contributions to government corporations already issued but pending with the Bureau of Treasury, shall be suspended until further notice.

- A task force, composed of representatives from the Commission on Audit, Bureau of the Treasury and the Office of Budget and Management, under the Executive Technical Board of the Development Budget Coordination Committee shall be created to conduct spot checks of all government agencies, to monitor the extent of GDC utilization. The task force shall reconcile (1) CDC releases with the checks and warrants issued by the agencies; and (2) actual disbursements reported by the agencies and by the Bureau of the Treasury. Periodic reports on the spot checks conducted by the Task Force shall be submitted to the President.

These instructions shall apply to all Ministries Bureaus, Offices, and Agencies of National Government, including state universities and colleges and government owned or controlled corporations. The governing boards of government corporations shall review their respective budgets and shall adopt measures consistent with these Instructions.

These Instructions shall be effective immediately.

Done in the City of Manila, this 9th day of May in the Year of Our Lord, nineteen hundred and eighty-four.

(Sgd.) FERDINAND E. MARCOS
President of the Philippines

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