

LETTER OF INSTRUCTIONS NO. 447, August 12, 1976

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TO: All Department and Agency Heads
The Commissioner of the Budget
The Director-General, National Economic and

Development Authority

The Chairman, Commission on Audit
All Chairmen, Regional Development Councils
All Project Managers of Regional

Development

Agencies and Other Officials Concerned

In order to increase the effectiveness of national government programs and the national budget as instruments of regional development, the following instructions are hereby issued for strict compliance by those concerned:

- All department and agency heads shall (a) ask their regional offices to evolve their respective regional budgets in conformity with the priorities established by Regional Development Councils, (b) involve said regional offices in the preparation of the department or agency budget, and (c) prepare itemizations of proposed budgetary expenditures by region.
- The Commissioner of the Budget shall (a) identify by region the expenditure programs of national government agencies in the national government budget, and (b) release funds to national government agencies in accordance with the approved regional distribution of expenditures, specifying the region of destination. Information on such releases shall be furnished to the Regional Directors and to the Chairman of the Regional Development Councils concerned.
- All departments and agencies shall release in full the approved budget allocation of their various regional offices as authorized in the budgetary Advice of Allotment, except where deductions and/or reallocations are specifically authorized by the Commissioner of the Budget, in case realignment of expenditures is necessary.
- In the case of multi-agency programs, such as those implemented through regional development agencies, the Commissioner of the Budget shall (a) reflect the approved multi-agency expenditure program in the budgets of the various participating agencies, and (b) release funds to the implementing agency upon request of the development agency manager.
- The Chairman, Commission on Audit, shall see to it that sub-allotments by departments, and agencies to their regional offices and to regional development agencies are in conformity with allocations as may be authorized in the budgetary Advice of Allotments.
- The Chief Accountants of all departments and agencies shall prepare quarterly reports of operations of their

respective agencies, classified by region or regional project, and shall submit within fifteen days of the end of the quarter, two certified copies of such reports to the National Accounting Office and one copy to the Chairman of the Regional Development Council concerned.

The Commissioner of the Budget, with the concurrence of the Director-General, National Economic and Development Authority, is hereby authorized to promulgate such rules and regulations as are necessary to effectively implement these Instructions.

Done in the City of Manila, this 12th day of August, in the year of Our Lord, nineteen hundred and seventy-six.

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

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