

REQUIRING THE IMMEDIATE REVERSION TO SURPLUS OF ALL ACCOUNTS PAYABLE AND UNLIQUIDATED OBLIGATIONS WHICH ARE TWO YEARS OLD OR OVER AND/OR OTHER UNDOCUMENTED PAYABLE ACCOUNTS IRRE...

EXECUTIVE ORDER NO. 228, April 29, 1970

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/205622d61d10/>

WHEREAS, it has become necessary to clear the books of accounts of national government agencies of accounts payable and unliquidated obligations which are two years old or over and/or other undocumented payable accounts irrespective of age; and define the procedures to be uniformly followed by Chief Accountants in certifying obligations to accounts payable at the end of every fiscal year in order to avoid fictitious certifications which have proven to be inimical to the attainment of a balanced budget and to give a true picture of the financial condition of the national government;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by law, and upon recommendation of the Joint Committee on Financial Management Improvement Program composed of the Secretary of Finance, Auditor General and Commissioner of the Budget, do hereby order and prescribe the procedures for the reversion to surplus of all accounts payable and unliquidated obligations which are two years old or over and/or other undocumented payable accounts irrespective of age; and for certifying to accounts payable unobligated allotments at the end of every fiscal year as follows:

Section 1. Reversion to Surplus. – Within thirty (30) days after the issuance of this Order, all accounts payable and unliquidated obligations in the books of national government agencies which are two years old or over and/or other undocumented payable accounts irrespective of age shall be reverted to surplus strictly in accordance with the provisions of Republic Act No. 3526 and implementing GAO General Circular No. 80, as amended by GAO General Circular No. 97; and GAO Memorandum Circulars Nos. 468, 468-A, and 468-B as regards the reversion of unliquidated obligations. All resident auditors in bureaus and offices shall examine and age all accounts payable in their respective agencies and, in consultation with the Chief Accountants thereof, take immediate appropriate steps to revert to surplus all accounts payable and unliquidated obligations found to be two years old or over and/or other undocumented payable accounts irrespective of age. A copy of the reversion journal voucher shall be submitted to the Auditor General and another copy to the Budget Commissioner.

Henceforth, all undocumented payable accounts appearing in the books shall be reverted to surplus irrespective of age.

Section 2. Certification to Accounts Payable at the End of the Fiscal Year. – All requests for obligation of allotments (ROA) in May and June of each fiscal year shall be passed upon by the resident Auditors of national bureaus and offices as to the validity and proper documentation of the transactions. Any and all requests for obligation of allotments not properly documented shall be returned by the resident Auditor to the Head of the Agency for cancellation.

Section 3. Applicability. – The procedures herein prescribed shall apply to all funds, except trust funds, as long as

the purposes for which such funds have been created have not been accomplished.

Section 4. Failure on the Part of the Heads of Departments, Bureaus and Offices and Others Concerned to Observe the Provisions of this Order. – Failure on the part of the heads of departments, bureaus and offices and others concerned to observe the provisions of this Order shall be valid ground for administrative action against them.

Section 5. Effectivity. – This Order shall take effect immediately.

Done in the City of Manila, this 29th day of April, in the year of Our Lord, nineteen hundred and seventy.

(SGD.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(SGD.) ALEJANDRO MELCHOR

Acting Executive Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.