

CONDUCT OF STUDIES OF GOVERNMENT AGENCIES FOR THE IMPROVEMENT OF THEIR MANAGEMENT REPORTING AND ACCOUNTING SYSTEMS, THE TCAA SYSTEM, SIMPLIFICATION OF FORMS AND PROCESSING PROCE...

LETTER OF INSTRUCTIONS NO. 1017, May 07, 1980

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TO:

The Minister of Finance
The Minister of the Budget
The Chairman, Commission on Audit
The National Treasurer
Other Officials Concerned

In order to improve the efficiency and increase the effectiveness of the national and local government agencies in the implementation and monitoring of their programs and projects, the following instructions are hereby issued for strict compliance by those concerned:

- Studies of selected government agencies shall be undertaken covering the following areas:

- The Government Reporting System — The study of this system shall identify the date requirements of the Commission on Audit, the Ministries of Finance and the budget, the Bureau of the Treasury and other government regulatory bodies and of internal agency management and reconcile these requirements. The study shall also establish the responsibility for the periodic review and improvement of the system.
- The Accounting System — The study of this system shall review and evaluate the existing accounting system of selected agencies, with the objective of reducing and simplifying both forms and procedures and strengthening internal control. The study shall also clearly delineate the responsibility for forms and procedures review.
- The Centralized Disbursement System Through the Treasury Checking Account for Agencies (TCAA) — The study of this system shall cover the latter's organizational, procedural, informational and control aspects. It shall ascertain the extent to which the system's anticipated benefits are currently being realized. The study shall make recommendations towards the development of an acceptable and feasible alternative to the present system.
- Development of a Program for Withdrawal of Preaudit — The study of this area shall define COA's strategy for the gradual withdrawal of its preaudit function. It shall develop a detailed action of program which sets specific targets within well defined time frames, and deals with the reallocation of COA's resources.

- A Steering Committee composed of representatives from the agencies involved shall be created to oversee the studies contemplated. The Committee shall be chaired by the COA, Chairman, with the Ministers of Finance and the Budget, the National Treasurer, and representatives of other agencies involved as members. The Steering Committee shall:

- Formulate and set the policies and guidelines for the conduct of the studies;
- Establish the coverage of and the timetable for the studies;
- Resolve problems encountered during the studies;
- Approve the implementation of recommendations made by the Study Team on the basis of the studies;
- Monitor the progress of the studies.

- Study Teams composed of representatives from the agencies involved shall be created to conduct the studies. The Study Teams shall:

- Develop a timetable for the conduct of the studies;
- Undertake the studies within the approved timetable and in accordance with the policies and guidelines set by the Steering Committee;
- Report to the Steering Committee on the progress and problems encountered in the studies;
- Formulate recommendations to be submitted to the Steering Committee.
- If necessary, the COA Chairman, as Chairman of the Steering Committee, shall secure the services of external management consultants to assist in the conduct of the studies. The Chairman, in coordination with the Steering Committee members, shall prepare the terms of reference for the services to be rendered by said consultants.
- The Minister of the Budget, in coordination with the COA Chairman, shall determine and authorize the expenditure of such funds as are required for the successful conduct and completion of the studies.

The Chairman of the Commission on Audit is hereby authorized to convene the Steering Committee to promulgate such rules and regulations necessary to effectively implement these instructions.

Done in the City of Manila, this 7th day of May, in the year of Our Lord, nineteen hundred and eighty.

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

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