

PLACING ALL BUDGET OFFICERS OF PROVINCES, CITIES AND MUNICIPALITIES UNDER THE ADMINISTRATIVE CONTROL AND TECHNICAL SUPERVISION OF THE MINISTRY OF BUDGET AND MANAGEMENT

EXECUTIVE ORDER NO. 112, December 24, 1986

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/4455ec96a410/>

WHEREAS, both the national and local government budgets are vital instruments in the attainment of the new Government's reconstruction program and development priorities;

WHEREAS, with the emphasis on countryside development, the Ministry of Budget and Management should take a greater role in strictly reviewing the budgets of local government units and closely monitoring the budgetary process of local governments;

WHEREAS, the budget officers of local government units are indispensable officials in the role of the Ministry of Budget and Management in assuring that local budgets are prepared and implemented in consonance with national goals;

WHEREAS, it is, therefore, necessary to place all local budget officers under the administrative control and technical supervision of the Ministry of Budget and Management.

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Republic of the Philippines, do hereby direct:

SECTION 1. All budget officers of provinces, cities and municipalities shall be appointed henceforth by the Minister of Budget and Management upon recommendation of the local chief executive concerned, subject to civil service law, rules and regulations, and they shall be placed under the administrative control and technical supervision of the Ministry of Budget and Management.

SECTION 2. The present compensation and other benefits of budget officers of provinces, cities and municipalities shall be maintained and paid in full by the National Government. The amount necessary for CY 1987 shall be drawn from the Compensation and Organizational Adjustment Fund (COAF) authorized under Executive Order No. 87. thereafter, such sums as may be necessary to cover the personnel benefits cost for local budget officers shall be included in the annual appropriations of the Ministry of Budget and Management.

SECTION 3. The present functions of the budget officers of provinces, cities and municipalities under P.D. No. 1375 and P.D. No. 477 are hereby retained subject to policy guidelines as may be issued from time to time by the Minister of Budget and Management.

SECTION 4. All laws, decrees, executive orders, rules and regulations which are inconsistent with this Executive Order are hereby repealed, altered or modified accordingly.

SECTION 5. This Executive Order shall take effect immediately.

Done in the City of Manila, this 24th day of December in the year of Our Lord, Nineteen Hundred and Eighty-Six.

(Sgd.) CORAZON C. AQUINO

By the President:

(Sgd.) JOKER P. ARROYO

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.