

LETTER OF INSTRUCTIONS NO. 456, September 03, 1976

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TO:

The Acting Chairman, Commission on Audit

The Acting Chairman, Civil Service Commission

The Acting Commissioner of the Budget

All Other Heads of Departments, Chiefs of Bureaus and Offices, including government-owned or controlled corporations, subsidiaries thereof, and other self-governing boards, commissions and agencies; Provincial Governors, and City and Municipal Mayors

In order to enable the Commission on Audit to cope with its expanded audit responsibility, to effect the full and immediate professionalization of its personnel, and to provide some latitude in the deployment of its personnel and the utilization of its earnings, the above offices are hereby ordered:

- The Acting Chairman of the Commission on Audit
- To appoint/assign only Certified Public Accountants, members of the Bar or Accounting graduates with appropriate Civil Service eligibilities as heads of auditing units/offices, except for the small units;
- To implement the compensation plan as developed by the Commission on Audit, subject only to the ceiling provided for under Section 20, Presidential Decree No. 898, and as approved by the Budget Commission; and to implement the Commission on Audit's own position classification plan and qualification standards as approved by the Civil Service Commission.
- To selectively authorize overtime work with pay of auditing personnel assigned to jobs/projects with pressing deadlines.
- To utilize receipts and collections credited to the account of the Commission on Audit, pursuant to Presidential Decree No. 898, subject to submission to this Office of quarterly reports of disbursements, for the payment of contract fees to third parties whose services may have been subcontracted by the Commission on Audit in connection with government consultancy engagements, of incentive and overtime pay and allowances to auditing personnel, and for salary standardization, professionalization and computerization.
- All concerned to pay the money value of retirement benefits earned up to June 30, 1976 by employees and officials of the Commission on Audit whose compensation, salaries, allowances and other related benefits and privileges have been paid directly by the audited agency prior and up to June 30, 1976 and where said employees and officials are entitled to and elect this mode of retirement benefit payment, any existing provisions of law to the contrary notwithstanding.
- All concerned to provide adequate and safe storage facilities for the safekeeping of public records and documents which all units and offices of the Commission on Audit are required under the Constitution to keep and preserve.

- The Acting Chairman of the Civil Service Commission, Acting Commissioner of the Budget and all others concerned to extend full cooperation to the Acting Chairman of the Commission on Audit in carrying out the instructions contained in this Letter of Instructions.

- This Letter of Instructions shall be effective immediately and all concerned are enjoined to comply with it strictly.

Done in the City of Manila, this 3rd day of September, in the year of Our Lord, nineteen hundred and seventy-six.

(Sgd.) FERDINAND E. MARCOS

President of the Philippines

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