

DIRECTING THE FURTHER DEVELOPMENT OF THE CASH BUDGET PROCESS

LETTER OF INSTRUCTIONS NO. 637, December 13, 1977

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TO:

The Commissioner of the Budget
The Secretary of Finance
The Chairman, Commission on Audit
The National Treasurer
The Executive Director, National Computer Center
All Budget Officers of the National Government

WHEREAS, the system of budgeting on the basis of obligational authority needs to be accompanied by an effective system of regulating cash transactions in the Treasury;

WHEREAS, the Cash Budget System that was just developed in 1970 is now inadequate to cope with the volume and complexity of government transactions;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, do hereby instruct:

- The review of existing policy, system, procedure, forms, and other aspects of cash budgeting in the national government, with the aim of having an annual operational cash budget for the national government and for each agency of government.
- The implementation of a cash budget that covers all cash transactions of government, including the proceeds of borrowings and the cash equivalent of borrowings obtained in kind.
- The simplification of procedures so as to facilitate the implementation of infrastructure and other capital outlays, particularly those in the countryside, whose cash requirements need to be flexibly anticipated and released.
- The development of such procedures and rules as are necessary to prevent the release of cash on the basis of blind certifications to accounts payable, inadequately supported receipts recorded as being held in trust, and other similar subterfuges.
- The design of procedures needed to ensure close coordinating relationships between the Treasury, the Budget Commission, and agencies, relative to the release of allotments, issuance of Notices of Cash Disbursement Ceilings and preparation/control of Treasury Warrants.
- The submission of recommendations within a period of ninety (90) days, "by a Committee headed by the Commissioner of the Budget and consisting of the Secretary of Finance, the Chairman, Commission on Audit, the National Treasurer and the Executive Director, National Computer Center, as members.
- The Committee shall call upon the budget officers of agencies to assist in this work.

Done in the City of Manila, this 13th day of December, in the year of our Lord, nineteen hundred and seventy-seven,

(Sgd.) FERDINAND E. MARCOS

President of the Philippines

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