

LETTER OF INSTRUCTIONS NO. 478, November 05, 1976

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TO: All Department and Agency Heads

The Commissioner of the Budget

The Commission on Audit

WHEREAS, pursuant to Republic Act No. 3526, the Commission on Audit may revert to the inappropriate surplus of the General Fund of the National Government any unliquidated balances of accounts payable in the books of the National Government which have been outstanding for two years or more and against which no actual claims, administrative or judicial, have been filed or which are not covered by perfected contracts on record;

WHEREAS, Executive Order No. 228 dated April 29, 1970 requires the immediate reversion to surplus of all accounts payable and unliquidated obligations which are two years old or over and/or other undocumented accounts payable irrespective of age; and

WHEREAS, despite Republic Act No. 3526 and Executive Order No. 228, as well as General Auditing Office Circular No. 594 prescribing the procedures for certification of accounts payable at the end of the fiscal year, numerous undocumented certifications to accounts payable still remain in the books of accounts of many agencies;

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

- Heads of Agencies and Chief Accountants to desist from certifying to Accounts Payable amounts not arising from perfected contracts.
- The Commission on Audit to enforce strictly the provisions of Executive Order No. 228, by verifying all Requests for Obligations of Allotments (ROA) for the last two months of each fiscal period to ascertain their validity, proper documentation, and/or propriety, and by eliminating from the books of accounts all transactions and outstanding Accounts Payable still on the books of accounts of all agencies, not in conformity with said Executive Order;
- The Commission on Audit and the Budget Commission, to conduct periodic examinations of the books of accounts of agencies of the National Government to determine the validity of documentation of accounts payable and to revert those that are not validly documented or are more than two years old as of June 30, 1976 and thereafter;
- All excess certifications to accounts payable in agency books as of June 30, 1976 must be reverted to the General Fund not later than January 31, 1977. Failure to comply on the part of the Chief Accountants concerned

will mean automatic suspension of their salaries and other forms of compensation for the duration of the non-compliance.

- The Commission on Audit and the Heads of Agencies concerned, to institute the necessary administrative action, against Resident Auditors, Chief Accountant, or any official who deliberately fail to comply with the provisions of Executive Order No, 228 and this Letter of Instructions.

- The Commission on Audit, to submit a report of amounts thus reverted within sixty (60) days of date hereof, and thereafter, within sixty (60) days after the end of each fiscal period.

Done in the City of Manila, this 5th day of November in the year of Our Lord, nineteen hundred and seventy-six.

(Sgd) FERDINAND E. MARCOS

President of the Philippines

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