

LETTER OF INSTRUCTIONS NO. 457, September 08, 1976

LETTER OF INSTRUCTIONS NO. 457, September 08, 1976

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/d664309459da/>

TO:

The Commissioner of the Budget and
All Others Concerned

To supplement measures already issued regarding budgetary reforms in the preparation of the General Appropriations Decree for CY 1977 and in order to nationalize the purpose and intention of Special and General Provisions which have become so numerous and varied that they tend to overshadow the regular features of the Budget, the following policy guidelines shall be observed:

- No special or general provision shall be embodied in the General Appropriations Decree unless it relates specifically to some particular appropriation therein, pursuant of Sec. 16 (2), Article VIII of the Constitution.
- General Provisions shall specify the conditions, limitations and/or qualifications governing the use of funds common or of general application to agencies where such conditions, limitations and/or qualifications are not provided in basic statutes.
- Special Provisions shall specify the conditions, limitations and/or qualifications governing the use of funds unique to an agency where such conditions, limitations and/or qualifications are not provided in basic statutes.
- The following special provisions should be deleted in the CY 1977 budget:

(a)

Those which provide for the exercise of functions inherent to agencies, and which should instead be covered by an agency directive or circular.

(b)

Those which earmark funds and appropriations for personal services, maintenance and operating expenditures and capital outlays, as they are deemed included in the appropriate program/projects portion of the budget of the Department/ Agency concerned.

(c)

Those already covered by existing laws, circulars, letters of instructions and other Presidential issuances and administrative directives.

(d)

All existing authority to utilize savings and/or unexpended balances of appropriations of the different agencies, particularly those remaining as of the end of the fiscal period. Each agency must present a well-planned, systematic and meaningful budget of expenditures to support its operational needs without resorting to use of savings or unexpended balances from its appropriations.

(e)

Those which are of common or general application like rates for consultant's fee, over time, per diems, honoraria, representation and transportation allowances, and which should be covered by General Provisions, Presidential Decrees or Executive Orders uniformly applicable to agencies not governed by a charter; otherwise, Charter rates should be followed.

(f)

Those which provide for clothing, laundry, subsistence, quarters and other allowances of institutional, off-shore and personnel working under similar circumstances which should be covered by a General Provision, providing for standard rates applicable to all.

The Commissioner of the Budget is hereby directed to review all existing special and general provisions including those proposed for incorporation in the budget and see to it that this Letter of Instructions is complied with.

This Letter of Instructions shall take effect immediately.

Done in the City of Manila, this 8th day of September, in the year of Our Lord, nineteen hundred and seventy-six.

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

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.