
MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 285
PRESCRIBING REGULATIONS FOR THE PREPARATION AND
SUBMISSION OF SPECIAL BUDGETS REQUIRED BY SECTION 7, PARAGRAPH I-(4),
OF COMMONWEALTH ACT NO. 246.

In order to provide for a uniform and expeditious manner of preparing special budgets for lump-sum appropriations, bond funds, special funds, trust funds, other funds, receipts automatically appropriated, aids, and donations, and of submitting them for approval of the President of the Philippines as required by section 7, paragraph I-(4), of Commonwealth Act No. 246, I, Manuel L. Quezon, President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby promulgate the following regulations:

(1) The special budgets for lump-sum appropriations, special funds, bond funds, trust funds, other funds, receipts automatically appropriated, aids, and donations, required by section 7, paragraph I-(4), of Commonwealth Act No. 246, shall be prepared on the form which the Commissioner of the Budget shall prescribe for the purpose and submitted by the chief of the bureau or office concerned to the respective heads of Departments, and, after they have been approved by the latter, the same shall be forwarded to the Office of the President through the Commissioner of the Budget.

(2) The release of specific appropriations or allotments for the construction and maintenance of public works under the supervision and control of the Bureau of Public Works, when they are for only one project or purpose, shall be considered as a special budget for the purposes of said Commonwealth Act No. 246 unless parts of such appropriations or allotments are to be used for the purchase of furniture or nonexpendable equipment or for the payment of salaries of technical, semitechnical or clerical personnel which are not authorized in appropriation acts or in the plantilla of "floating" personnel of the Bureau of Public Works or in the plantilla of the District Engineer's office concerned. In all such cases, involving the purchase of furniture and nonexpendable equipment and the employment of technical, semitechnical and clerical personnel, special budgets shall be submitted on the prescribed form as required by the other provisions of this Order.

(3) The special budgets mentioned in paragraph (1) shall be prepared for each fiscal year, except those for lump-sum appropriations or allotments for the construction, maintenance or operation of public improvements under the control and supervision of the Bureau of Public Works which may be made for the entire periods during which such appropriations or allotments are available for expenditure. All special budgets covering fiscal year periods should be submitted in time to be in the office of the Commissioner of the Budget not later than fifteen days before the commencement of the fiscal year for which they are intended. The special budgets for the current fiscal year which have not been submitted up to the date of the promulgation of this order should reach the office of the Commissioner of the Budget not later than fifteen days after the date of such promulgation. In the case of lump-sum appropriations, special funds, trust funds, aids, or donations, which may be authorized, created, or granted at a time when it becomes impossible to comply with any of the preceding rules,

the corresponding special budget should be submitted as soon as possible after the authorization of the appropriations, creation of the special fund or trust fund, or receipt of the aid or donation, but it should be in the office of the Commissioner of the Budget not later than fifteen days after the date of such authorization, creation or donation.

(4) Positions for technical, semitechnical and clerical services and for laborers shall be itemized, except those falling under the following cases:

- (a) Positions provided in the plantilla of "floating" personnel for the Bureau of Public Works, or in that of the office of the district engineer concerned, the salaries of which are charged against appropriations or allotments for public works projects.
- (b) Positions for skilled, semiskilled, and unskilled laborers with wages paid from appropriations for public works projects at less than ₱3 per day or ₱75 per month.
- (c) Positions for temporary or emergency laborers who are employed by the day or by the hour and whose wages are paid from an appropriation or allotment that is authorized for a specific purpose. This submission of special budgets for the employment of such class of laborers is dispensed with and the expenditure therefor is hereby authorized for the purpose of section 7, paragraph I-(4), of Commonwealth Act No. 246, subject, however, to the limitations therein provided.

(5) Proposals to create new positions should be explained in detail and justified by actual requirements of the public service. No salary increases which are not justified by increased duties and responsibilities or elevation in rank should be proposed.

(6) All provisions to the contrary notwithstanding, appointments to itemized positions in the special budgets mentioned in paragraph (1) shall be coterminous with the periods during which the appropriations or allotments against which the salaries to such positions shall be paid are available for expenditures.

(7) Proposed allotments for the purchase of furniture and nonexpendable equipment should be supported by a detailed list showing the kind of the furniture or equipment needed, the quantity thereof, and the estimated unit cost.

(8) Expenditures from lump-sum appropriations, special funds, bond funds, trust funds, other funds, receipts automatically appropriated, aids, or donations for continuing services already existing after the close of any fiscal year and prior to the approval of the corresponding special budgets for the incoming fiscal year are hereby authorized, but no new activity, expansion of existing activity, or salary increases shall take effect until authorized the special budget duly approved.

Done at the City of Manila, this twenty-fourth day of June, in the year of Our Lord, nineteen hundred and forty, and of the Commonwealth of the Philippines, the fifth.

MANUEL L. QUEZON
President of the Philippines

By the President:
JORGE B. VARGAS
Secretary to the President

Source: **Presidential Museum and Library**

Office of the President of the Philippines. (1940). [*Executive Order Nos.: 248 - 399*]. Manila: Presidential Museum and Library.