



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
**CENTRAL OFFICE
MANILA**

097.7 DPWH
05.28.2019

May 27, 2019

DEPARTMENT MEMORANDUM)

CIRCULAR NO.)

Series of 2019)

45


05.28.19

**FOR / TO : Undersecretaries
Assistant Secretaries
Service Directors
Bureau Directors
Regional Directors
Heads of UPMOs
District Engineers
This Department**

For information and guidance, attached is a copy of DBM NBC No. 577 dated May 2, 2019 entitled **"GUIDELINES ON THE RELEASE OF FUNDS FOR FY 2019"**.

A copy of said National Budget Circular may also be downloaded from the **DPWH website: <http://dpwhweb>**. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS upon request.

For dissemination to all concerned.


B. ELIZABETH E. YAP, Ph.D., CESO II
Assistant Secretary for Support Services

Encl: COA Circular No. 2019-002 dated March 20, 2019

Cc: Office of the Secretary

8.1.2 JJC/MAP



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA



NATIONAL BUDGET CIRCULAR

No. 577

May 2, 2019

TO : All Heads of Departments/Agencies/State Universities and Colleges (SUCs) and Other Offices of the National Government, including Commissions/Offices under the Constitutional Fiscal Autonomy Group (CFAG), Government Entities Receiving Budgetary Support (Government Owned or Controlled Corporations [GOCCs] and Local Government Units [LGUs]); Budget Officers; Heads of Accounting Units; and All Others Concerned

SUBJECT : GUIDELINES ON THE RELEASE OF FUNDS FOR FY 2019

1.0 PURPOSE

- 1.1 To provide the budgetary policies relative to the release of funds for FY 2019;
- 1.2 To prescribe the procedural guidelines on the treatment of fund releases and utilization prior to and after the approval of the FY 2019 General Appropriations Act (GAA), i.e., Republic Act (R.A.) No. 11260;
- 1.3 To issue the necessary rules and regulations for the implementation of specific items under the FY 2019 GAA; and
- 1.4 To reiterate the submission of required budgetary reports.

2.0 COVERAGE

All departments, agencies and operating units (OUs) of the National Government, including the CFAG, SUCs, as well as GOCCs and LGUs receiving budgetary support from the national government in FY 2019.

3.0 GENERAL GUIDELINES

- 3.1 In view of the publication of the FY 2019 GAA, i.e., R.A. No. 11260, in the Official Gazette on April 29, 2019, all unutilized allotments of agencies as of April 30, 2019 chargeable against the FY 2018 GAA (R.A. No. 10964) as re-enacted, shall no longer be available for obligation.
- 3.2 All appropriations authorized under the FY 2019 GAA, as well as programmed automatic appropriations, shall be valid for release and obligation for the purpose specified until December 31, 2019. This validity shall be subject to the pertinent Special and General Provisions of said GAA, the President's Veto Message on the implementation of cash budgeting, as well as other pertinent laws.
- 3.3 The Allotment Release Program (ARP), or the allotments to be released to cover government operations in FY 2019, shall be limited to P3.662 Trillion.
 - 3.3.1 The agency ARP shall correspond to the sum of the allotments chargeable against:

- 3.3.1.1 R.A. No. 11260, FY 2019 GAA; and
- 3.3.1.2 Automatic appropriations, i.e., Retirement and Life Insurance Premiums (RLIP) which shall be computed at twelve (12%) of the itemized salaries, except agencies which are not covered by the GSIS Retirement Law and Special Accounts in the General Fund (SAGF), among others.
- 3.3.2 In accordance with prudent fiscal management, the following items shall be accommodated within the agency ARP, i.e., to be offset against the items programmed/identified under item 3.3.1 hereof:
 - 3.3.2.1 Releases from the Unprogrammed Appropriations (UA) under R.A. No. 11260 (FY 2019 GAA); and
 - 3.3.2.2 Other automatic appropriations, such as SAGFs, grant proceeds, among others.
- 3.4 The following policies shall be observed in the release of funds for FY 2019:
 - 3.4.1 The amounts obligated by agencies for their **regular operating requirements for the period January 3, 2019 to April 30, 2019**, charged against FY 2018 GAA (R.A. No. 10964) as re-enacted, pursuant to Department of Budget and Management (DBM) Circular Letter (CL) No. 2019-1 dated January 3, 2019 (Release of Funds for the First Quarter of FY 2019) and DBM CL No. 2019-7 dated March 26, 2019 (Release of Funds for the Second Quarter of FY 2019), shall not be considered as “add-ons” to the FY 2019 Expenditure Program. These include Special Allotment Release Orders (SAROs) issued from **January 3, 2019 to April 30, 2019** for agency specific budgets charged against R.A. No. 10964 as re-enacted.
 - 3.4.1.1 **The consolidated list of obligations incurred (Actual Obligations for January 1 to April 30, 2019 under Annex A-1) shall serve as the obligational authority covering the overdraft in allotments prior to the effectivity of the FY 2019 GAA.**
 - 3.4.1.2 Said overdraft in allotments shall be considered as advance releases to be offset against the corresponding appropriations under the FY 2019 GAA (Item VI, President’s Veto Message, R.A. No. 11260).
 - 3.4.2 The balance of available programmed appropriations, as authorized under the FY 2019 GAA, for the period May 1, 2019 to December 31, 2019, is determined by deducting from the agency ARP the amounts obligated for regular operating requirements for the period January 3, 2019 to April 30, 2019 (see item 3.4.1 hereof).
 - 3.4.3 The net program chargeable against the FY 2019 appropriations shall consist of the following:
 - 3.4.3.1 Obligations to be incurred by agencies starting May 1, 2019, as authorized under this Circular (to be released by means of the General Appropriations Act as the Allotment Order [GAAAO], as well as SAROs);



- 3.4.3.2 Automatic appropriations under the FY 2019 Budget of Expenditures and Sources of Financing (BESF), i.e., RLIP computed at 12% of the itemized salaries, except for agencies which are not covered under the GSIS Retirement Law, SAGF, among others (to be released by means of General Allotment Release Order [GARO], as well as SAROs);
- 3.4.3.3 UA under R.A. No. 11260 (through SAROs), when applicable; and
- 3.4.3.4 Unreleased appropriations for Maintenance and Other Operating Expenses (MOOE) and Capital Outlays (CO) under R.A. No. 10964 (FY 2018 GAA) (through SAROs), available for release and obligation up to December 31, 2019, per Congress Joint Resolution No. 3 dated December 28, 2018.
- 3.4.4 The obligational authorities to be issued shall conform to the following period of validity:
- 3.4.4.1 SAROs issued to agencies chargeable against the FY 2018 GAA (R.A. No. 10964) as reenacted, which remain unobligated as of April 30, 2019 shall no longer be available for obligation **starting May 1, 2019**.
- 3.4.4.2 The following shall be valid for release and obligation for the purpose specified until **December 31, 2019**, subject to the pertinent Special and General Provisions of the FY 2019 GAA and other pertinent laws:
- All appropriations authorized under the FY 2019 GAA; and
 - Programmed automatic appropriations.
- 3.4.4.3 Unreleased appropriations for MOOE and CO under R.A. No. 10964 (FY 2018 GAA) shall be available for release and obligation up to December 31, 2019, per Congress Joint Resolution No. 3 dated December 28, 2018.
- 3.4.5 Release of funds in the FY 2019 GAA shall be made directly to the Regional Offices (ROs) or Operating Units (OUs) of agencies. An OU refers to an organizational entity directly receiving NCA from DBM and capable of administering its own funds.
- 3.4.5.1 Funds specifically appropriated to ROs or OUs of agencies shall be released directly to these ROs and OUs (Section 68, General Provisions [GPs] of the FY 2019 GAA).
- 3.4.5.2 Centrally-Managed Items (CMIs) or lump-sum appropriations in agency budgets, wherein the recipient ROs or OUs and the corresponding amounts have not been identified in the GAA, shall be released directly to the RO or OU upon submission by the Agency Central Office to DBM of a Special Budget Request (SBR), with corresponding cost down to the lowest level, i.e., provincial, city or municipal, as the case may be (Section 69, GPs of the FY 2019 GAA).

- 3.4.6 All releases from lump-sum appropriations for capital outlays shall be specifically governed by the applicable Special Provisions (SPs) in the FY 2019 GAA, without requiring prior approval from the President, in accordance with Section 69, GPs of the FY 2019 GAA (subject to Conditional Implementation, President's Veto Message, R.A. No. 11260), consistent with the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 (R.A. No. 11032), amending the Anti-Red Tape Act of 2007.
- 3.4.7 Agencies are reminded that agency-specific funds for the purchase of motor vehicles for FY 2019 as reflected in the FY 2019 GAA shall no longer require the issuance of Authority to Purchase Motor Vehicles (APMV) by the DBM. This policy covers motor vehicles with the same number, specifications, unit costs and intended use/user indicated in the confirmation letters issued by the DBM to the agencies during budget preparation.
- 3.5 **Annex A** hereof reflects the Summary of FY 2019 Appropriations, by Department/Agency/Allotment Class, to include:
- 3.5.1 Consolidated charges against the re-enacted budget (FY 2018 GAA as re-enacted) pursuant to DBM CL Nos. 2019-1 and 2019-7 (Annex A-1)
- Actual/estimated obligations as submitted by department/agency as of April 30, 2019, chargeable against the obligational authority for agency-specific budget.
 - Specific SAROs issued charged against agency-specific budgets.
- 3.5.2 Net Program, or the Balance of the FY 2019 Agency Budget still Available for Release, covering May 1, 2019 to December 31, 2019.
- 3.5.3 Disaggregation of the Net Program into the categories, "For Comprehensive Release (FCR)" and "For Later Release (FLR)".
- GAAAO shall be used for FCR, as listed in Schedule I hereof.
 - SAROs shall be issued for FLR, or those items of appropriations classified as FLR which form part of the negative list, as listed in Schedule II hereof.
- 3.5.4 It is understood that the DBM shall undertake the necessary adjustments in the computed amounts in Annex A hereof, as may be warranted.
- 3.6 Departments/agencies may avail of additional budgetary provisions from the multi-user Special Purpose Funds (SPFs) which are considered over and above the agency ARP and shall be consistent with the SPs of the said SPFs.
- 3.7 **Modification in Allotments Issued**
- As a general rule, departments, bureaus and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs, shall spend what is programmed in their respective appropriations. In exceptional circumstances, agencies may modify the allotment issued within an activity or project in accordance with Section 76, GPs of the FY 2019 GAA.
- 3.7.1 Modification refers to any change within an activity or project involving operating unit, allotment class or object of expenditure; or within a special purpose fund (SPF); or within the purpose authorized under the UA, as reflected in the FY 2019 GAA.

- 3.7.2 All modification in the allotment for MOOE and CO shall not entail any increase in the total amount appropriated for the specific activity or project (Section 76, GPs of the FY 2019 GAA). In case of programs with several activities, modification may be done only within each activity.

The use of available Personnel Services (PS) allotment to cover a deficiency in personnel benefits, as cited in item 3.7 hereof, which may result to an increase in appropriation for a P/A/P, is not a form of modification of allotment and is authorized under Section 50, GPs of the FY 2019 GAA.

- 3.7.3 The modification in allotments shall be made subject to the following:

- 3.7.3.1 Accomplishment of **Modification Advice Form (MAF) (Attachment 1)** duly signed by the approving authority cited in item 5.2.2 hereof.
- 3.7.3.2 Recording in the appropriate Registry of Allotments and Obligations.
- 3.7.3.3 Reporting in the accountability reports to be submitted to DBM, i.e., Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) as adjustments to allotments, with the corresponding adjustments in targets and accomplishments as a result of modification to be reflected in the Physical Report of Operation.

3.8 Use of PS Appropriations

Appropriations for PS shall be used for the payment of compensation and personnel benefits, authorized by law, including deficiencies thereof, to be given to National Government personnel. Accordingly, **use of PS appropriations for any PS deficiency will follow the rules provided herein and shall not be considered as a form of modification in allotment.**

- 3.8.1 Any available allotment for PS within a department or agency may be utilized by said department or agency for the payment of deficiencies in authorized personnel benefits (Section 50, GPs of the FY 2019 GAA).
- 3.8.2 The following limitations in the use of available PS allotments shall be observed:
- 3.8.2.1 Released allotments which cannot be reallocated to other objects of expenditures under PS are as follows:
- RLIP; and
 - SAGFs, except if expressly authorized in the law creating them.
- 3.8.2.2 Released allotments for PS cannot be used to pay Collective Negotiation Agreement Incentives.
- 3.8.3 In instances where agencies have newly-filled positions or staffing modifications, as well as authorized benefits not originally provided in their PS levels, the unobligated PS allotments which have been comprehensively released may be utilized, subject to the approval of Agency Head, based on the following:

- 3.8.3.1 **Advice for Use of PS Appropriations (APSA) (Attachment 2)**
duly accomplished and signed by the Agency Head or his designated representative. In the case of SUCs, the approving authority shall be the President of SUC as Agency Head, unless the approval of the Board is necessary as required in the charter of the SUC; and
- 3.8.3.2 **Registry of Allotments and Obligations for PS (RAOPS)**
reflecting the adjustments and reported in the accountability reports to be submitted to DBM, i.e., SAAODB.

3.9 **Use of Savings to Augment Deficient Items of Appropriation**

The following guidelines shall be observed in the use of savings to augment deficient appropriations for program, activity, or project (P/A/P) in the FY 2019 GAA, in accordance with Sections 73, 74 and 75, of the GPs of the FY 2019 GAA:

- 3.9.1 Savings refer to portions or balances of any released appropriations which have not been obligated as a result of any of the following:
 - 3.9.1.1 Completion, final discontinuance, or abandonment of a P/A/P for which the appropriation is authorized. **However, in the case of final discontinuance or abandonment, such discontinued or abandoned P/A/P cannot be proposed for funding in the next two (2) fiscal years, i.e., 2020 and 2021; and**
 - 3.9.1.2 Implementation of measures resulting in improved systems and efficiencies and, thus, enabled an agency to meet and deliver the required or planned targets, programs and services approved in the FY 2019 GAA at a lesser cost.
- 3.9.2 Augmentation is the act of the constitutional officers authorized to use savings in their respective appropriations to cover a deficiency in any existing item of appropriation within their respective offices.
 - 3.9.2.1 An item of appropriation shall pertain to the amount appropriated for a program, activity or project authorized in the FY 2019 GAA. Accordingly, the existence of an activity or project regardless of the availability of allotment class/es is sufficient for the purpose of augmentation.
 - 3.9.2.2 A deficiency in an item of appropriation may result from:
 - Unforeseen modifications or adjustments in the P/A/P; and
 - Re-assessment in the use, prioritization or distribution of resources.
- 3.9.3 In the use of savings, priority shall be given to the payment of compensation, year-end bonus and cash gift, retirement gratuity, terminal leave benefits, old-age pension of veterans, and other personnel benefits authorized by law and in the FY 2019 GAA, as well as the implementation of priority project or activity covered in the FY 2019 GAA.

3.10 Use of Fees and Income

3.10.1 Departments/agencies are no longer authorized to avail of excess income since their annual financial requirements to cover their implementation-ready programs and projects have been fully provided, consistent with the policy of adopting an annual cash budget.

3.10.2 The following agencies included in **Table B.15** of the FY 2019 BESF are authorized by specific laws to utilize income collections accruing to their SAGFs to cover their operating requirements:

- DOF – Insurance Commission – PS, MOOE and CO;
- DOTr – Office for Transportation Security – PS, MOOE and CO;
- DOLE – Office of the Secretary (Verification Fees) – PS and MOOE;
- OEO – Housing and Land Use Regulatory Board – MOOE and CO; and
- DOJ – Land Registration Authority - MOOE and CO.

With this funding source, said agencies are provided minimal budget support in the FY 2019 GAA since their requirements may be charged against their income collection, subject to the usual budgeting rules and regulations.

3.10.3 Agencies which, pursuant to their respective mandates, conduct trainings and/or sell official publications, may use the following sources of fees or income to cover related expenses, with any excess proceeds to be deposited with the National Treasury as income of the General Fund:

3.10.3.1 Fees collected from the conduct of seminar, conference, training and oath-taking programs from government and private agency participants (Section 12, GPs of the FY 2019 GAA);

3.10.3.2 Proceeds from the sale of official publications, to defray the cost of preparing, printing and disseminating such official publications (Section 13, GPs of the FY 2019 GAA).

3.11 Reports Required and Reporting Timelines

3.11.1 Department/agencies are reminded to submit Budget Execution Documents (BEDs) their **full year requirements consistent with the FY 2019 GAA**, to the DBM, through the **Unified Reporting System (URS)**. The updated BEDs should highlight any adjustment made in the P/A/Ps, targets/plans, on account of changes from the FY 2019 National Expenditure Program (NEP) to the FY 2019 GAA.

3.11.2 The Financial Plan (FP) or BED No. 1 serves as the basis for determining the obligation program of the agency, classifying the agency/OU's budgetary items into "FCR" and "FLR".

3.11.3 The Monthly Disbursement Program (MDP) or BED No. 3, as evaluated by DBM, shall serve as the basis for the release of disbursement authorities including the comprehensive Notice of Cash Allocation (NCA) covering the full year cash requirements of the agency for its regular operating requirements.



- 3.11.3.1 Additional NCAs, as may be required, shall be issued for items classified under FLR, as well as for payment of Prior Year's obligations (i.e., due and demandable accounts payable as of end of the previous year, and not yet due and demandable obligations which have become due and demandable during the current year).
- 3.11.3.2 Other disbursement authorities, i.e., Non-Cash Availment Authorities (NCAA), Cash Disbursement Ceiling (CDC), may be issued for agency specific budgets.
- 3.11.4 **November 15, 2019** - deadline for submission to the DBM of agency request/s for any release requiring issuance of SAROs/additional NCAs.
- 3.11.5 **Within 30 days after the end of each quarter** - submission of the Budget and Financial Accountability Reports (BFARs) pursuant to Section 102, GPs of the FY 2019 GAA (subject to Conditional Implementation, President's Veto Message, R.A. No. 11260).
- 3.11.6 **On or before the tenth day of the month immediately following the covered period:**
 - 3.11.6.1 The Monthly Report on Appropriations, Allotments, Obligations and Disbursements should be submitted to DBM, copy furnished the National Economic and Development Authority (NEDA) and Office of the Cabinet Secretary, in the format prescribed under DBM CL No. 2015-9; and
 - 3.11.6.2 Monthly Report of Disbursements (FAR No. 4).
- 3.12 The DBM shall conduct Agency Performance Reviews (APRs) prescribed under DBM CL No. 2018-13 to determine the level of performance of each agency in terms of physical outputs, as well as actual expenditures incurred in the productions/delivery of goods/services to the public vis-à-vis targets for the same period. The result of the APR will be used as one of the bases for determining the necessity of any of the following:
 - 3.12.1 Release of the balance of the FLR items under the FY 2019 Programmed Appropriations;
 - 3.12.2 Additional release from SPFs;
 - 3.12.3 Approval of requests for modification in allotment; or
 - 3.12.4 Revision of plans/targets as reflected in the DBM-evaluated BEDs submitted by agencies.
- 3.13 Departments/agencies are required to implement the transparency provisions in the FY 2019 GAA and Executive Order No. 2, s. 2016 (Operationalizing in the Executive Branch the People's Constitutional Right to Information and the State Policies to Full Public Disclosure and Transparency in the Public Service and Providing Guidelines Therefor).



4.0 SPECIFIC GUIDELINES

OBLIGATIONAL AUTHORITIES UNDER THE REENACTED BUDGET

4.1 **GAAAO to cover overdraft in allotment/obligations incurred from January 3, 2019 to April 30, 2019:**

- 4.1.1 Departments/agencies/OUTs shall submit to DBM actual obligations, by P/A/P, for the period January 3, 2019 to April 30, 2019, reflecting total overdraft in allotment pursuant to DBM CL Nos. 2019-1 and 2019-7 for regular operating expenditures.

The DBM shall consolidate these agency submissions to determine the appropriations for the FY 2019 agency-specific programs still available for release starting May 1, 2019. **Annex A-1 shall serve as the allotment cover for the incurred overdrafts in allotments** prior to the enactment of the FY 2019 GAA.

- 4.1.2 Departments/agencies/OUTs shall, upon receipt of the GAAAO covering the overdrafts incurred for the period January 3, 2019 to April 30, 2019, adjust the corresponding authorized/recorded overdrafts in their books.

4.2 **For the adjustments of the SAROs issued from January 3, 2019 to April 30, 2019, chargeable against the FY 2018 GAA (R.A. No. 10964) as reenacted:**

- 4.2.1 Departments/agencies/OUTs shall submit to DBM, on or before June 30, 2019, the status of utilization of the allotments released by means of SAROs prior to May 1, 2019, reflecting actual allotment releases, obligations incurred, unutilized allotments, and disbursements as of said cut-off date.

- 4.2.2 **The DBM shall issue negative SAROs to cover withdrawal of unobligated allotments from SAROs issued, as reported by the agency.**

- 4.2.3 If still required and subject to agency request, the DBM shall issue additional SAROs chargeable against the FY 2019 GAA, R.A. No. 11260, corresponding to the amount necessary but not to exceed the withdrawn unobligated allotment.

OBLIGATIONAL AUTHORITIES UNDER THE FY 2019 GAA

- 4.3 The GARO shall be issued to serve as the Obligational Authority for the full-year RLIP requirements as reflected in the FY 2019 NEP.

- 4.4 The obligational authorities shall be released as follows:

The list of **GAA Items under FCR which shall be released through GAAAO is summarized under Schedule I**. On the other hand, the **list of Expenditure Items under FLR (Negative List) which shall be released through SARO/GARO is summarized under Schedule II**. Details of the aforementioned schedules are enumerated in the following annexes:

- 4.4.1 **Annex A** - Summary of FY 2019 Programmed Appropriations, by Department/Agency/Allotment Class, including the following:

- 4.4.1.1 FY 2019 Programmed Appropriations;

4.4.1.2 Consolidated Charges (actual obligations and SAROs issued) chargeable against R.A. No. 10964 (FY 2018 GAA), as reenacted, for the period January 3, 2019 to April 30, 2019 (details under Annex A-1); and

4.4.1.3 Net Program, or the Balance of the FY 2019 Budget Available for Release starting May 1, 2019, composed of:

- FCR: List of GAA items for comprehensive release through GAAAO (details under Schedule I)
- FLR: List of Expenditure Items (Negative List) for release through GARO/SARO (details under Schedule II)

Appropriations under an agency which are authorized to be released directly to another as implementing agency, pursuant to the pertinent SPs in the GAA, **shall no longer require the issuance of SARO/s for memo entries** to cover the release of said appropriations.

4.4.2 **Annex B** - Summary of Programmed Automatic Appropriations by Department/Agency, FY 2019

4.4.2.1 Full-Year requirements not requiring SBR, through GARO or SARO; and

4.4.2.2 Requiring submission of SBR.

OTHER BUDGET AUTHORIZATION DOCUMENTS

4.5 Multi-Year Contracting Authority (MYCA)

4.5.1 For purposes of entering into multi-year contracts, the issuance of a MYCA or an equivalent authority may be required. A MYCA is the authority issued by the DBM to agencies, covering the full contract cost, for the procurement of multi-year projects. This shall be used as the basis in the certification of availability of funds required prior to contract execution.

4.5.1.1 MYCAs may be required for single-year projects which do not cover a calendar year but, by design, necessitates implementation covering two fiscal years.

4.5.1.2 In the case of recurring projects, such as, but not limited to, janitorial and security services, supply of drinking water, telecommunications requirements, rental of office and equipment, and lease-purchase agreements, the following options are available for government agencies:

- Secure a MYCA or an equivalent authority; or
- Renew the ongoing contract to not more than one year subject to a favorable assessment or evaluation of contractor's performance, but in no case shall the total contract renewal exceed two years.



- 4.5.1.3 In consideration of the first year of implementation of the cash budgeting system, appropriations for infrastructure capital outlays, including those subsidy releases to GOCCs for infrastructure projects, shall be **valid for obligation until December 31, 2019**, while the **completion of construction, inspection and payment may be made not later than December 31, 2020**.

Infrastructure projects shall cover the construction, improvement, rehabilitation, restoration or maintenance of roads and bridges, railways, airports, seaports/fish ports, information and communication technology and facilities, among others, as defined under R.A. No. 9184 and R.A. No. 6957 as amended by R.A. No. 7718.

- 4.5.2 The DBM shall ensure that the funding requirements for subsequent years covered by MYCA are included in the NEP to be submitted to Congress.

DISBURSEMENT AUTHORITIES

- 4.6 The procedures to be observed in the issuance of Disbursement Authorities shall be as follows:

- 4.6.1 The DBM shall consolidate and evaluate the MDPs submitted by agencies consistent with the FY 2019 GAA, to include the following:

- 4.6.1.1 For January 3, 2019 to April 30, 2019, the amount to be reflected shall correspond to agency-reported actual disbursements for the period;

- 4.6.1.2 NCAs issued for the period May 1, 2019 to June 30, 2019;

- 4.6.1.3 Requirements for July 1, 2019 to December 31, 2019 corresponding to obligations to be incurred shall include:

- FCR items released through the GAAAO;
- RLIP released through GARO; and
- Items covered by SAROs for the period January 3, 2019 to April 30, 2019 without corresponding disbursement authorities issued.

- 4.6.2 Disbursement Authorities to be Issued Based on the MDP

- 4.6.2.1 NCA

- Consistent with the DBM-evaluated MDP based on the FY 2019 GAA, a **comprehensive NCA** shall be issued directly to the OUs covering the FY 2019 second semester's (i.e., **July 1, 2019 to December 31, 2019**) operating cash requirements including RLIP, but **excluding provision** for prior years' obligations (due and demandable accounts payable and not yet due and demandable obligations).



- **Additional NCAs** shall be issued for items classified under FLR (including but not limited to releases from SPFs, CMLs without details, other automatically appropriated items, and availment of Working Fund), as may be required.
- All agencies are advised to use the Advice to Debit Account (ADA) to settle payables pursuant to the updated guidelines provided under DBM CL 2018-14.¹

In cases where the use of ADA is impracticable, agencies are reminded that the validity of MDS checks has been shortened from six (6) months to three (3) months from date of issue, pursuant to Treasury Circular No. 03-2017 dated October 20, 2017.

4.6.2.2 Crediting and Validity Periods for NCAs

√ For Budgetary Accounts

- NCAs shall be issued to the three Modified Disbursement System-Government Servicing Banks (MDS-GSBs), namely, Land Bank of the Philippines (LBP), Development Bank of the Philippines (DBP) and Philippine Veterans Bank (PVB).
- NCAs for crediting to **Regular MDS Sub-Accounts** include the requirements for agencies' regular operations, retirement gratuity/terminal leave benefits, and accounts payable (A/Ps). These shall be valid until the last working day of the 3rd month of the quarter covered, pursuant to DBM CL No. 2019-3.²
 - For **comprehensively released NCAs** covering quarterly regular cash requirements, the specific monthly allocation shall be credited on the first working day of each month.
 - For **additional NCAs issued**, the amount indicated shall be credited on the date of issuance of such NCA, and on the first working day of the succeeding months (if any).

To optimize the use of the available NCAs under the Regular MDS Sub-Account, NCAs released to agencies under said Account can be used to cover payment of both **current year and prior years' A/Ps** to **all** creditors (external and internal). It is understood that payment of mandatories, i.e., PS, MOOE, and CO requirements, shall take precedence over A/Ps in the utilization of the NCAs received. **Only when the mandatory requirements are satisfied can the payment of A/Ps be charged against the available NCAs.**

¹ DBM CL No. 2018-14 dated December 28, 2018 (Updated Guidelines in the Implementation of the Modified Direct Payment Scheme (MDPS) Due Creditors/Payees of All National Government Agencies (NGAs))

² DBM CL No. 2019-3 dated January 4, 2019 (Guidelines Covering the Crediting and Validity of NCA for Regular MDS Sub-Accounts Effective First Quarter of FY 2019 and Onwards)

- NCAs to be issued for crediting to MDS Sub-Accounts maintained by agencies specifically for foreign loans and grants shall be valid from issue date until the last working day of the year, or December 31, 2019. Lapsed NCAs may be reissued, subject to evaluation of APRs.

✓ **For Non-Budgetary Accounts**

The **Trust MDS Sub-Accounts** to be credited on the issue date of the NCA shall be valid until the last working day of the year, or December 31, 2019.

4.6.3 **Other Disbursement Authorities** issued during the year shall be valid from date of issuance until the last working day of the year, or December 31, 2019.

4.6.3.1 The **Non-Cash Availment Authority (NCAA)** for the cash equivalent of grant/loan proceeds availed of through direct payment/supplier's credit/constructive cash shall be issued by the DBM subject to agency compliance with the conditions specified under DBM-COA-DOF JC No. 2-97³ and DBM CL No. 2003-12.⁴ Agencies shall ensure that requests for the issuance of NCAA submitted to DBM are supported by the following documentary requirements:

- Photocopy of the Application for Withdrawal or equivalent document covering the amount requested;
- Certified list of allotments and corresponding obligations incurred for the specific foreign loan/grant assisted project against which the disbursements shall be applied; and
- Details of disbursements expressed both in peso and equivalent foreign currency as indicated in the application.

To avoid unnecessary build-up in A/Ps, and to ensure consistency in the recording of loan/grant availments by both the Bureau of the Treasury (BTr) and the books of the availing agency and the DBM, implementing agencies shall regularly coordinate with the BTr on the actual availments to be reflected in the BTr's monthly Cash Operations Report and with the DBM for the issuance of the corresponding NCAA for liquidation purposes.

4.6.3.2 The **Cash Disbursement Ceiling (CDC)** is issued by DBM to the Department of the Foreign Affairs (DFA) and Department of Labor and Employment (DOLE) to utilize their income collected/retained by the Foreign Service Posts (FSPs) to cover their operating requirements, but not to exceed the released allotment to the said posts. The agency shall submit a request for issuance of CDC, supported with the following:

³ DBM-COA-DOF JC No. 2-97 dated March 21, 1997 (Revised and Updated Budgeting and Accounting Guidelines and Procedures Applicable to FAPs Implemented by NGAs and GOCCs)

⁴ DBM CL No. 2003-12 dated December 4, 2003 (Guidelines on the Availment of Foreign Loan Proceeds in-Kind Superseding Circular Letter No. 2003-9)

- Accountability reports as consolidated by the DFA or DOLE Home Office, i.e., FSP Monthly Report of Income;
- BTr certification on actual income collected; and
- Certified list of allotments and corresponding obligations incurred for the specific funds against which the disbursements shall be applied.

FSPs shall request for the issuance of CDCs for the utilization of retained income from the DBM, as support to their reported retained income, to ensure consistency in the books of the agency and the DBM, as well as the BTr's monthly Cash Operations Report.

5.0 OTHER PROCEDURAL GUIDELINES

5.1 Use of PS Appropriations

5.1.1 Department or Agency-Specific Appropriations for PS

5.1.1.1 Consistent with Section 50, GPs of the FY 2019 GAA, the appropriations for PS shall be used for the payment of authorized personnel benefits to be given to National Government employees, to wit:

- Basic Salaries, including Step Increments;
- Standard Allowances and Benefits, which shall be limited to the following:
 - Personnel Economic Relief Allowance;
 - Uniform or Clothing Allowance; and
 - Mid-year Bonus, Year-End Bonus and Cash Gift
- Specific-Purpose Allowances and Benefits, limited to the following:
 - Representation and Transportation Allowances;
 - Per Diem;
 - Honoraria;
 - Night-Shift Differential;
 - Overtime Pay;
 - Subsistence Allowance;
 - Hazard Pay;
 - Special Counsel Allowance; and
 - Other allowances and benefits as may be authorized by law or the President of the Philippines.
- Incentives, which refer to the following:
 - Loyalty Incentive;
 - Anniversary Bonus;
 - Productivity Enhancement Incentive;
 - Performance-Based Bonus; and
 - Other existing benefits as may be categorized by the DBM as incentives.
- Magna Carta Benefits as authorized by law and its Implementing Rules and Regulations; and

- Personnel benefits for military and uniformed personnel as authorized by law or the President of the Philippines.
 - Overseas and Other Allowances for Government Personnel Stationed Abroad
- 5.1.1.2 Available PS allotments released to the department or agency shall be used for the (i) original purpose of appropriations; and (ii) to cover PS deficiencies in authorized personnel benefits, such as:
- Deficiency in Magna Carta Benefits, subject to approval by the DBM Secretary for: (i) additional recipients arising from newly issued certifications or hiring of new employees; (ii) valid adjustments due to inadvertent omission or erroneous encoding in the System;
 - Award of Back Pay for cases with final and executory decision of a competent authority, such as courts, CSC, and COA;
 - Deficiency in specific-purpose allowances and benefits, such as Overtime Pay, Honoraria, and Representation and Transportation Allowance, among others, subject to existing conditions in the grant of such benefits;
 - Any deficiency in authorized compensation and personnel benefits of civilian employees and Military/Uniformed Personnel that may be determined during the year. Since PS benefits are mandatory in nature, actual services rendered or benefits allowed in prior years shall not be categorized as unbooked obligations; and
 - Deficiency in the provision for upgrading faculty positions up to the 6th cycle pursuant to National Budget Circular (NBC) No. 461 dated June 1, 1998.⁵
- 5.1.1.3 Available PS allotments referred to under Item 5.1.1.2 may be realized from unspent compensation of employees under the following instances:
- Incurrence of leaves of absence without pay;
 - Vacant positions on account of termination, resignation, transfer, retirement or separation;
 - Delay in the actual assumption of duty from the date of appointment;
 - Suspension and other disciplinary sanctions;
 - Erroneous computations of PS benefits; and
 - Other similar instances.

⁵ DBM National Budget Circular No. 461 dated June 1, 1998 (Revising and Updating the Compensation and Position Classification Plan for Faculty Positions Embodied in National Compensation Circular No. 69)

5.2 **Modification in the Allotments Issued**

5.2.1 Agency requests to be submitted to DBM shall be supported with the following documents:

- Justification for the proposed modification
- Certification of actual Deficiency and Sources of Funds signed by the Budget Officer, identifying the affected P/A/Ps and objects of Expenditure ("From" and "To") - (Attachment 3)
- SAAODB
- Financial Plan (BED No. 1) and Physical Plan (BED no. 2)

5.2.2 The approving authority for the modification(s) shall be as follows:

- The Heads of Agencies for the following: (1) change in the details of an activity or project without changing its nature and within the same operating unit; and (2) change in the object of expenditure (Salaries and Wages, Travelling Expenses, or Investment Outlays) within an allotment class (PS, MOOE, or CO).
- The DBM in the following modifications:
 - from one allotment class to another;
 - from one operating unit to another;
 - within a special purpose fund;
 - within the purpose authorized under the UA; and
 - for the payment of newly-authorized Magna Carta Benefits not otherwise appropriated;
- The President of the Philippines for the payment of intelligence funds within the Executive Branch.

5.3 **Use of Savings for Augmentation of Deficient P/A/Ps**

The use of savings to augment deficient P/A/Ps shall be subject to approval by the authorized constitutional officers cited in Section 72, GPs of the FY 2019 GAA, as follows:

5.3.1 The President of the Philippines for the Departments/Agencies under the Executive Branch;

5.3.2 The Senate President and the Speaker of the House for the Senate and the House of Representatives, respectively;

5.3.3 The Chief Justice for the Judiciary; and

5.3.4 Other Heads of the Constitutional Fiscal Autonomy Group (CFAG) - Ombudsman, Chairs of the Civil Service Commission (CSC), Commission on Audit (COA), and Commission on Elections (COMELEC).

5.4 Two (2) APRs, mid-year and end-year, shall be conducted by the DBM using the following documents, among others:

5.4.1 BFARs as of June 30 and as of December 31 encoded through the URS;

5.4.2 APR report; and

5.4.3 Summary of findings and overall agency recommendation.

5.5 **Purchase of Motor Vehicles**

Consistent with DBM CL No. 2018-10⁶ dated November 8, 2018, use of agency-specific funds for the purchase of motor vehicles for FY 2019 as reflected in the FY 2019 GAA shall be classified as FCR, for vehicles which have already been evaluated and included in the confirmation letter issued by the DBM to the agencies during budget preparation. The said confirmation letter shall serve as the APMV issued by the DBM only if the number of vehicles, specifications, unit costs and the intended use/user of the vehicles are as approved in the confirmation letter, and such vehicles conform with the terms and conditions laid out under Administrative Order (AO) No. 14.⁷

6.0 **SEPARABILITY CLAUSE**

If any part or provision of this Circular is held invalid or unconstitutional, other provisions not affected thereby shall remain in force and effect.

7.0 **REPEALING CLAUSE**

All provisions of existing circulars and other issuances inconsistent with this Circular are modified accordingly.

8.0 **EFFECTIVITY**

This Circular shall take effect immediately.


JANET B. ABUEL
Officer-in-Charge, DBM



⁶ DBM CL No. 2018-10 dated November 8, 2018 (Additional Guidelines For The Preparation of the Annual Budget Execution Plans Covering The FY 2019 Budget)

⁷ AO No. 14 dated December 10, 2018 (Consolidating and Rationalizing the Rules on the Acquisition of Government Vehicles, Adopting a Centralized System of Procurement Therefor, and for Other Purposes)



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
BONCODIN HALL, GENERAL SOLANO ST., SAN MIGUEL, MANILA

Schedule I of NBC No. 577 dated May 2, 2019

GAA Items for Comprehensive Release (FCR) through the GAA as Allotment Order

1.0 For Personnel Services:

1.1 Release of the full amount of the approved budget per GAA pertaining to filled positions of NGAs.

1.2 Lump-sum for PS under Agency Specific Budget:

1.2.1 Provision for unfilled positions:

1.2.1.1 For CFAG agencies – 100%; and

1.2.1.2 For the rest of NGAs – the deficiency to cover the full-year requirement of unfunded vacant positions under the FY 2019 GAA which were filled from June 2018 onwards.

PS allotments comprehensively released may be used by the agency to fund the filling up of vacant positions during the year. In case of insufficiency of PS allotments, agencies may later submit to DBM, request(s) for release of additional allotments, to be charged against the Miscellaneous Personnel Benefits Fund (MPBF).

1.2.2 The following lump-sum funds under the budget of DepEd shall also be comprehensively released, the obligation of which shall be subject to compliance with certain documentary requirements:

1.2.2.1 Equivalent Record Forms (ERFs);

1.2.2.2 Conversion to Master Teacher (MT) Positions;

1.2.2.3 Reclassification of Positions; and

1.2.2.4 Special Hardship Allowance, net of budget provision for increase.

2.0 For Maintenance and Other Operating Expenses (MOOE) (including Financial Expenses [FinEx]) and Capital Outlays (CO)

2.1 Release of the **full amount** categorized under FCR consistent with the agency-formulated Financial Plan (FP). This includes provisions for the following, among others:

2.1.1 Lump sum for Chalk Allowance and Repair and Maintenance of School Buildings under MOOE budget of the DepEd;

- 2.1.2 CMIs of agencies concerned, if already disaggregated per agency FP;
- 2.1.3 Farm to Market Roads of DA categorized as FCR;
- 2.1.4 Quick Response Fund (QRF) under the budgets of (i) DSWD - OSEC; (ii) DND - OCD; (iii) DOH - OSEC; (iv) NEA; (v) DPWH; (vi) DepEd; and (vii) DA;
- 2.1.5 Provisions for Supplies, Materials and Office Equipment, subject to the submission of FY 2019 Annual Procurement Plan for Common-Use Supplies and Equipment (APP-CSE) and conditions in incurring obligations per DBM CL No. 2013-14;⁸
- 2.1.6 Communication equipment, subject to prior clearance from the National Telecommunications Commission;
- 2.1.7 Firearms, subject to prior approval of the Philippine National Police;
- 2.1.8 Research and development projects in agriculture and fisheries, natural, technological and engineering sciences, consistent with the DA's or DOST's respective master plans on the priority research programs and projects to be implemented;
- 2.1.9 Books to be procured by agencies, other than schools and the National Library of the Philippines (NLP), exceeding the authorized five (5) copies per title, subject to prior approval from the DBM;
- 2.1.10 Ongoing Foreign-Assisted Projects (FAPs), subject to compliance with certain conditionalities; and
- 2.1.11 Grants, subsidies and contributions, subject to the submission of details indicating the purpose, amount for each beneficiary, and the complete list of recipients, among others.
- 2.2 Contributions to International Organizations under MOOE, in compliance with various agreements with the Philippines as a signatory.

---nothing follows---

⁸ DBM CL No. 2013-14 dated November 29, 2013 (Reiterating the Submission of Annual Procurement Plan for Common Use Supplies and Equipments (APP-CSE))



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

Schedule II of NBC No. 577 dated May 2, 2019

Expenditure Items for Later Release (Negative List) through SARO/GARO

1.0 Issuance of SARO/GARO for the following appropriation items **Not Requiring Submission of Special Budget Request (SBR):**

1.1 GAA items through SARO

1.1.1 Budgetary support (i.e., operating subsidy) to the following heavily-subsidized GOCC equivalent to the full-year subsidy appropriation:

1.1.1.1 Philippine Rice Research Institute (PRRI)

1.1.1.2 Lung Center of the Philippines (LCP)

1.1.1.3 National Kidney & Transplant Institute (NKTi)

1.1.1.4 Philippine Children's Medical Center (PCMC)

1.1.1.5 Philippine Heart Center (PHC)

1.1.1.6 Philippine Institute of Traditional and Alternative Health Care (PITAHC)

1.1.1.7 Aurora Pacific Economic Zone and Freeport Authority (APECO)

1.1.1.8 Center for International Trade Expositions and Missions (CITEM)

1.1.1.9 Light Rail Transit Authority (LRTA)

1.1.1.10 Philippine Institute for Development Studies (PIDS)

1.1.1.11 People's Television Network, Inc. (PTNI)

1.1.1.12 Cultural Center of the Philippines (CCP)

1.1.1.13 National Irrigation Administration (NIA)

1.1.1.14 Philippine Coconut Authority (PCA)

1.1.1.15 Southern Philippines Development Authority (SPDA)

1.1.1.16 Zamboanga City Special Economic Zone Authority (ZCSEZA)

1.1.2 Initial release of one-fourth of the full-year program for pension for the following, chargeable against the PGF:

- 1.1.2.1 AFP retirees and war/military veterans of the DND-GHQ and PVAO;
- 1.1.2.2 Uniformed personnel of DILG (BFP, BJMP, PNP including PC-INP);
- 1.1.2.3 DENR-NAMRIA;
- 1.1.2.4 DOTC-PCG; and
- 1.1.2.5 Other retirees whose pensions are funded by the National Government, i.e., ERC, DOLE-NLRC.

1.1.3 Allocation for LGUs, such as MMDA (corresponding to the agency-specific budget).

1.2 **Automatically Appropriated Items:** Full-Year Allocation

1.2.1 RLIP through GARO for all agencies.

1.2.2 Through SARO for:

- 1.2.2.1 Internal Revenue Allotment (IRA) of provinces, cities, municipalities, barangays, including adjustments for MMDA and loan amortization to MDFO, as well as the Annual Block Grant for the Bangsamoro Government;
- 1.2.2.2 Pensions of Living Ex-Presidents or their Spouses;
- 1.2.2.3 Interest Payments;
- 1.2.2.4 Operating requirements of the following agencies included in Table B.15 of the FY 2019 BESF which are fully dependent on income collections accruing to its SAGFs or with very minimal budget provision in the GAA:
 - DOF – Insurance Commission – PS, MOOE and CO;
 - DOTr - Office for Transportation Security – PS, MOOE and CO;
 - DOLE – Office of the Secretary (Verification Fees) – PS and MOOE;
 - OEO – HLURB – MOOE and CO; and
 - DOJ – Land Registration Authority - MOOE and CO.
- 1.2.2.5 Additional programming on account of foreign grants.

2.0 Issuance of SARO for the following appropriation items **Requiring Submission of SBR** (supported with Separate/Detailed FP, MDP, physical plan and other required documentary support) to DBM:

2.1 **GAA items**

- 2.1.1 For **CMLs or lump-sum appropriations within the Agency Specific Budgets**, the agencies concerned shall submit the SBR supported with the list of specific OUs which shall implement the project and amount allocated to each OU (i.e., Basic Educational Facilities, Supplemental Feeding Program, Higher Education Support Program due to lack of details, etc.).

- 2.1.2 ROW Acquisitions, Engagement of Independent Consultants, Variation Orders, Cash Subsidy, Feasibility Studies, Advance Works Improvements, ROW expenses through the PPP Strategic Support Fund.
- 2.1.3 Budgetary items in the SPs of National Government Agencies, i.e., Land Owners Compensation under DAR to be released to the Land Bank of the Philippines thru the BTr.
- 2.1.4 Congress-introduced increase in appropriations and new budgetary items.
- 2.1.5 Allocation for PAYapa at MASaganang PamayaNAn (PAMANA) Program lodged under DSWD, PHIC and NCIP.
- 2.1.6 Terminal Leave/Retirement Gratuity (TL/RG) of **compulsory retirees** of departments/agencies chargeable against lump-sums in agency specific budgets.
- 2.1.7 Eligible expenditures for charging against **multi-user SPFs** (e.g. Contingent Fund [CF], MPBF, Pension and Gratuity Fund [PGF], National Disaster Risk Reduction and Management Fund [NDRRMF]) consistent with the applicable SPs.
 - 2.1.7.1 **CF** shall cover the funding requirements of new and/or urgent projects and activities of national government agencies and GOCCs that need to be implemented or paid during the year, e.g., legal obligation of the government arising from final and executory decisions by competent authority including requirements of newly created offices, or deficiencies in the appropriations for local and external travels of the President of the Philippines, etc. In no case shall this Fund be used for purchase of motor vehicles, including any improvements thereon.
 - 2.1.7.2 **PGF** shall be used to fund the pension requirements, TL/RG benefits of **optional** retirees, including those retiring under R.A. No. 1616, monetization of leave credits of government employees, separation and incentives for those affected by restructuring, merger, streamlining, abolition, or privatization.

The release of subsequent SAROs to cover **pension requirements** for the second to fourth quarters of pensioners cited in item 1.1.2 of Schedule II shall be based on the latest list of actual pensioners provided by the agencies concerned, as confirmed by DBM and supported with the required BFARs.
 - 2.1.7.3 **MPBF** shall be used to fund PS deficiencies of employees who are still in the government service, e.g., salaries, bonuses, etc., except those pertaining to filling-up of existing and newly-created positions already provided under the agencies' budgets. PS deficiencies shall be initially charged against the available allotment of the agency; Release from the MPBF for the purpose shall be made after it has been determined that the PS deficiency cannot be accommodated within the agency's available allotment. In addition, the MPBF includes the Legal Defense Fund which shall cover the expenses incurred during the year for the defense of government employees in administrative, civil or criminal cases filed against them in courts in connection with their performance of official functions.

- 2.1.7.4 **NDRRMF** shall be used to fund aid, relief and rehabilitation services to communities/areas affected by man-made and natural calamities and repair and reconstruction of permanent structures, including other capital expenditures for disaster operation and rehabilitation activities.
- 2.1.8 Unreleased balance of the budgetary support for GOCCs, including equity subsidy/contributions.
- 2.1.9 Allocation for LGUs - Local Government Support Fund:
- Assistance to Municipalities;
 - Assistance to Cities;
 - Conditional Matching Grants to Provinces for Road Repair, Rehabilitation and Improvement;
 - Provision for Potable Water Supply (SALINTUBIG); and
 - Other Financial Assistance to Local Government Units
- 2.1.10 Allocation for LGUs - Special Shares of LGUs in the Proceeds of National Taxes, Special Shares of LGUs in the Proceeds of Fire Code fees and Barangay Officials Death Benefits shall be released pursuant to their respective SPs under current year's GAA, duly supported by the pertinent Certifications from the BTr and the collecting agency.

2.2 **Automatically Appropriated Items**

- 2.2.1 Full year requirements for RLIP for the following departments/agencies:
- For charging against SAGFs:
 - DOF-Insurance Commission
 - DOTr-Office for Transportation Security
 - Covered by special arrangements:
 - ARMM-DepEd
 - ALGU-MMDA
 - RLIP for filled/created positions during the year and deficiencies in RLIP contributions, as the case may be.
- 2.2.2 Any adjustment to effect the authorized deductions from the IRA, i.e., LGU contributions to MMDA and loan amortization to the Municipal Development Fund Office.
- 2.2.3 Tax Expenditure Fund.
- 2.2.4 The rest of the SAGFs (excluding those cited under item 1.2.2.4 hereof), listed in Table B.15 of the BESF, to be released supported with BTr Certification on the latest available balance of the SAGF.

---nothing follows---

Department of _____
 Agency/Operating Unit _____
 Address _____

MODIFICATION ADVICE FORM (MAF) NO. 2019-XX-XXXX

Dated : _____

Funding Source : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis : RA 11260 Regular 2019 CURRENT

DEFICIENT ITEMS (TO) :

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
1000100001	060010100000-01-02. Administrative Service	MOOE	(5020101000) Travelling Expenses-Local	50,000,000.00
Total :				50,000,000.00

SOURCE ITEMS (FROM) :

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
1000100001	060010100000-01-05. Corporate Planning & Research Service	MOOE	(5021101000) Legal Services	(50,000,000.00)
Total :				(50,000,000.00)

Prepared by:

Recommended by:

Position

Budget Officer/ Director, FS

Approved by:

Agency Head or Authorized Representative

Department of _____
 Agency/Operating Unit _____
 Address _____

Advice for use of PS Allotment (APSA) NO. 2019-XX-XXXX

Dated : _____

Funding Source : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis : RA 11260 Regular 2019 CURRENT

DEFICIENT ITEMS (TO) :

PROGRAMS / PROJECTS / ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
1000100001	Elpidio Quirino High School 060010100000-01-02. Administrative Service	PS	(50101010) Basic Salary - Civilian	725,000.00
Total :				725,000.00

SOURCE ITEMS (FROM) :

PROGRAMS / PROJECTS / ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
1000100001	Division of Pasig City 060010100000-01-02. Administrative Service	PS	(50102040) Clothing/Uniform Allowance-Civilian	(725,000.00)
Total :				(725,000.00)

Prepared by:

Recommended by:

Analyst/Specialist

Budget Officer/ Director, FS

Approved by:

Agency Head or Authorized Representative

Department/Agency _____
 Funding Source _____

CERTIFICATION

This is to certify that the amount of Php _____ is available and not yet obligated as of _____, considering that the original purposes (as enumerated below) have already been undertaken in the early part of FY 2019.

FROM - <i>(Allotment Class, e.g., MOOE)</i>			
P/A/P		OBJECT OF EXPENDITURE	AMOUNT (in pesos)
CODE	DESCRIPTION		
Total			

This is to certify further that the said available allotments shall be used to cover the following purposes of realignment:

TO - <i>(Allotment Class, e.g., CO)</i>			
P/A/P		OBJECT OF EXPENDITURE	AMOUNT (in pesos)
CODE	DESCRIPTION		
Total			

Prepared by:

Approved by:

 Budget Officer

 Agency Head