



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
SCHOOLS DIVISION OF CAPIZ

January 23, 2022



DIVISION MEMORANDUM

No. **040** s. 2023

**GUIDELINES ON THE RELEASE OF FUNDS FOR FISCAL YEAR (FY) 2023**

To: OIC, Office of the Assistant Schools Division Superintendent  
Chief Education Supervisors  
Curriculum Implementation Division  
School Governance and Operations Division  
Public Schools District Supervisors  
School Heads of Public Elementary, Secondary and Integrated Schools  
Accountants / Bookkeepers / Designated Bookkeepers of Implementing Units  
All Others Concerned

1. Attached is **NATIONAL BUDGET CIRCULAR No. 590** dated **January 3, 2023** titled **“Guidelines on the Release of Funds for Fiscal Year (FY) 2023”**.
2. Immediate dissemination of and compliance with this Memorandum are desired.

  
**MIGUEL MAC D. APOSIN EdD, CESO V**  
Schools Division Superintendent  






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



**NATIONAL BUDGET CIRCULAR**

No. 590  
January 3, 2023

For : 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-owned or -Controlled Corporations (GOCCs) and Local Government Units (LGUs) receiving budgetary support from the National Government; Budget Officers; Heads of Accounting Units; and All Others Concerned

Subject : **GUIDELINES ON THE RELEASE OF FUNDS FOR FISCAL YEAR (FY) 2023**

**1.0 PURPOSES**

- 1.1 To prescribe policies, procedures, rules and regulations on the release of funds in FY 2023 as authorized under **Republic Act (R.A.) No. 11936**, the FY 2023 General Appropriations Act (GAA), Continuing Appropriations under R.A. No. 11639 (FY 2022 GAA), as well as automatic appropriations.
- 1.2 To synchronize fund release with the implementation of the overall physical and financial plans, targets and schedules submitted by the departments, agencies, and/or operating units (OUs).
- 1.3 To remind agencies of the budgetary and accountability reports required for agency performance review.

**2.0 COVERAGE**

All departments, agencies and OUs of the National Government, including Constitutional Offices under CFAG, SUCs, as well as GOCCs and LGUs receiving budgetary support from the national government from all sources of appropriations in FY 2023.

### 3.0 GENERAL GUIDELINES

- 3.1 The FY 2023 GAA takes effect on January 1, 2023, pursuant to **Section 108**, General Provisions (GPs) of R.A. No. 11936.
- 3.2 Consistent with the FY 2023 fiscal program as approved by the Development Budget Coordination Committee (DBCC), the aggregate **P5.268 Trillion** allotment release program (ARP) during the year from all appropriation sources shall not be exceeded by the total obligations reflected in Table H of the FY 2023 Budget of Expenditures and Sources of Financing (BESF).
  - 3.2.1 The total ARP of the national government shall be an amount equal to the aggregate of the following:
    - 3.2.1.1 The built-in appropriations of the NGAs under the FY 2023 GAA;
    - 3.2.1.2 Special Purpose Funds (SPFs) under the FY 2023 GAA; and
    - 3.2.1.3 The programmed level of the automatic appropriations, e.g., Retirement and Life Insurance Premiums (RLIP), Special Accounts in the General Fund (SAGF), among others.
  - 3.2.2 In accordance with prudent fiscal management, taking into account programmed available financing sources (revenues, net proceeds from borrowing, cash balance) and subject to agency absorptive capacity, unless supported with incremental adjustments in performance targets, items chargeable against the following appropriation sources shall be accommodated within the total ARP, i.e., to be offset against the items programmed/identified under item 3.2.1 hereof:
    - 3.2.2.1 Unprogrammed Appropriations (UA) under the FY 2023 GAA;
    - 3.2.2.2 Other automatic appropriations, such as **additional** RLIP, SAGFs, grant proceeds, among others; as well as,
    - 3.2.2.3 Continuing appropriations, FY 2022 GAA.

Hence, agencies are required to submit updated Physical Plan or BED No. 2 indicating the adjustment in targets.

3.3 The validity of FY 2023 appropriations is as follows:

APPROPRIATION SOURCE	ALLOTMENT CLASS	RELEASE	OBLIGATION	DISBURSEMENT
FY 2023 GAA, R.A. No. 11936 (Programmed Appropriations)	Personnel Services (PS)	until December 31, 2023		
	Maintenance and Other Operating Expenses (MOOE)	until December 31, 2024		
	Capital Outlays (CO)			
	Special shares in the proceeds of national taxes	until December 31, 2024	until fully expended	
FY 2023 GAA, R.A. No. 11936 (Unprogrammed Appropriations)	All UA Purposes	until December 31, 2023		
FY 2022 GAA, R.A. No. 11639 (Continuing Appropriations)	MOOE	until December 31, 2023		
	CO			
Automatic Appropriations	Retirement and Life Insurance Premiums (RLIP), Special Accounts in the General Fund (SAGF), Pensions of Former Presidents or their Surviving Spouses, Net Lending, Interest Payments, and Tax Expenditure Fund	until December 31, 2023		
	National Tax Allotment (NTA) and Annual Block Grant	until December 31, 2023	until fully expended	

3.4 After the end of the specified applicable validity period, all unreleased appropriations or unexpended or undisbursed funds shall revert to the unappropriated surplus of the General Fund, in accordance with Section 28, Chapter 4, Book VI of Executive Order (E.O.) No. 292<sup>1</sup> and shall not be available for expenditure except by subsequent legislative enactment.

3.5 All funds transferred between or among government agencies and LGUs shall not be considered disbursed until the transferred amounts have been actually utilized to pay for goods and services rendered, inspected, and accepted. Any unexpended or undisbursed funds at the end of the validity period shall be subject to reversion to the National Treasury and shall not thereafter be available for expenditure, except by subsequent legislative enactment, in accordance with Section 2 of E.O. No. 91, s. 2019<sup>2</sup>.

<sup>1</sup> E.O. No. 292 dated July 25, 1987 (Instituting the "Administrative Code Of 1987")

<sup>2</sup> E.O. No. 91, s. 2019 dated September 9, 2019 (Adopting the Cash Budgeting System Beginning Fiscal Year 2019, and for Other Purposes)

- 3.6 The **obligational authority for items of appropriations in the budget shall be released** through the following:
- 3.6.1 **GAA as the Allotment Order (GAAAO)**, for immediate release covering implementation-ready items per Schedule I; and
  - 3.6.2 **Special Allotment Release Order (SARO) or General Allotment Release Order (GARO)**, for items not covered by GAAAO per Schedule II.
- 3.7 Release of funds in the FY 2023 GAA are made directly to the Regional Offices (ROs) or OUs of agencies. An OU refers to an organizational entity directly receiving Notice of Cash Allocation (NCA) from DBM and capable of administering its own funds.
- 3.7.1 Funds specifically appropriated in the GAA to ROs or OUs of agencies shall be released directly to these ROs and OUs, except as otherwise requested by the agencies from the DBM (**Section 73**, GPs of the FY 2023 GAA).
  - 3.7.2 Funds for **Centrally-Managed Items (CMI)** or Lump-sum Appropriations in the agencies' budgets are those with unidentified recipient ROs or OUs and/or unspecified allocation per recipient in the GAA, and thus subject to issuance of SARO. Such CMIs shall be released directly to the RO or OU upon agency submission to DBM of a Special Budget Request (SBR), supported by the complete details of the activities or projects and the corresponding cost up to the lowest level, i.e., provincial, city or municipal, as the case may be (**Section 74**, GPs of the FY 2023 GAA).
- 3.8 Release of funds, i.e., Obligational Authority and Disbursement Authority, shall be in accordance with the targets set forth under the **DBM-evaluated Budget Execution Documents (BEDs) consistent with the FY 2023 GAA**, prepared and submitted by agencies/OU through the Unified Reporting System (URS) pursuant to the provisions of DBM Circular Letter (CL) No. 2022-14<sup>3</sup>.

All concerned are reminded of the following relative to BEDs:

- 3.8.1 The **Financial Plan (FP) or BED No. 1** shall be the basis for determining the obligation program of the agency, classifying the agencies/OUs' budgetary items according to budget release documents: a) GAAAO; and b) SARO/GARO.

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<sup>3</sup> DBM CL 2022-14 dated October 28, 2022 (Prescribing Guidelines for the Preparation and Submission of the Annual Budget Execution Plans Covering the Fiscal Year (FY) 2023 Budget and Thereafter)

3.8.2 The **Physical Plan (PP) or BED No. 2** shall serve as the overall physical plan of the department/agency/OUs and shall be updated to include increased targets for increases in the amounts of existing PAPs from President's Budget to GAA.

3.8.3 The **Monthly Disbursement Program (MDP) or BED No. 3** shall serve as basis for the DBM's release of disbursement authorities including the comprehensive NCA. The MDP shall likewise be prepared for later requirements of the agency for its regular operating requirements, in addition to those to be covered by other disbursement authorities (tax remittance advice [TRA], non-cash avilment authority [NCAA], cash disbursement ceiling [CDC]).

3.8.3.1 Additional NCAs, as may be required, shall be issued for items covered by SARO, as well as those pertaining to Prior Year's obligations (i.e., accounts payable/due and demandable obligations/not yet due and demandable obligations).

3.8.3.2 Other disbursement authorities, i.e., TRA, NCAA, CDC, may be issued for agency specific budgets.

3.9 Agencies are reminded that agency-specific funds for the purchase of motor vehicles for FY 2023 as reflected in the FY 2023 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, maximum allowable cost and intended use/user indicated in the confirmation letters issued by the DBM to the agencies during budget preparation.

3.10 Pursuant to **Section 80**, GPs of the FY 2023 GAA, the general rule is that departments, bureaus and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs shall spend their respective programmed appropriations under the FY 2023 GAA.

However, in exceptional circumstances, **issued allotments within an activity or project may be modified** upon timely submission of reports by all offices concerned, **and** subject to approval by the designated authority. The existence of an allotment class or object of expenditure in the recipient program/activity/project (P/A/P) is not necessary for purposes of modification.

3.10.1 **Modification** refers to any change within an activity or project, change in OU, allotment class, object of expenditure, within an agency or department budget. It may likewise cover Special Purpose Funds (SPFs) as reflected in the FY 2023 GAA. This also

covers the use of appropriations for authorized purposes under the Unprogrammed Appropriation to cover any deficiency in a purpose.

3.10.2 Modification covering allotments for MOOE and CO shall not entail any increase in the total amount appropriated for an activity or project. In the case of programs with several activities, modification may be done only within each activity.

3.10.3 The following expenditures to cover PS requirements, are not considered as forms of modification:

3.10.3.1 Payment of deficiencies in authorized personnel benefits. A department or agency may utilize any available allotment for PS within said department or agency, subject to **Section 54** of the GPs of the FY 2023 GAA.

3.10.3.2 Payment of magna carta benefits for which the DBM guidelines relative thereto shall be observed, pursuant to **Section 59**, GPs of FY 2023 GAA.

3.10.3.3 Payment of Collective Negotiation Agreement (CNA) Incentive shall be subject to **Section 81** of GPs of the FY 2023 GAA.

3.11 **Savings** as defined under **Section 77**, GPs of the FY 2023 GAA, refer to portions or balances of any released appropriations in the FY 2023 GAA which have not been obligated as a result of any of the following conditions:

3.11.1 Completion, final discontinuance, or abandonment of a program, activity or project for which the appropriation is authorized.

3.11.2 Implementation of measures resulting in improved systems and efficiencies which thus enabled an agency to meet and deliver the required or planned targets, programs and services approved in the FY 2023 GAA at a lesser cost.

However, in case the declaration of savings is based on final discontinuance or abandonment, such discontinued or abandoned program, activity or project cannot be proposed for funding in the next two (2) fiscal years, i.e., 2024 and 2025.

3.11.3 Savings **may be used to augment actual deficiency/ies** incurred for the current year in any existing item activity or project within the respective appropriations of each authorized constitutional officer cited in **Section 76** GPs of the FY 2023

GAA. The existence of an activity or project regardless of the availability of allotment class/es is sufficient for the purpose of augmentation (**Section 78**, GPs FY 2023 of the GAA).

3.11.3.1 In the use of savings, priority shall be given to the payment of compensation, mid-year and year-end bonus and cash gift, retirement gratuity, terminal leave benefits, old-age pension of veterans, and other personnel benefits authorized by law and under the FY 2023 GAA, as well as the implementation of priority projects or activities covered in the FY 2023 GAA (**Section 79**, GPs of the FY 2023 GAA).

3.11.3.2 Agencies are reminded that payment for monetization of PS benefits is not among the mandatory benefits to be paid out of savings. Hence, payment of this item cannot be used to justify subsequent request for PS deficiency.

3.12 **Augmentation** is the act of the constitutional officers authorized to use savings in their respective appropriations to cover actual deficiencies in any existing item of appropriation within their respective offices in the current year (**Section 78** of GPs of the FY 2023 GAA). An item of appropriation refers to the amount appropriated for an activity or project authorized in the FY 2023 GAA.

3.12.1 The following guidelines shall be observed in the use of savings for purposes of augmentation of deficient items of appropriations:

3.12.1.1 A **deficiency in an item of appropriation** occurs when following conditions exist:

- Unforeseen modifications or adjustments in the P/A/P; or
- Re-assessment in the use, prioritization and/or distribution of resources.

3.12.2 Augmentation is subject to the approval by the constitutional officers identified under **Section 76**, GPs of the FY 2023 GAA as well as item 5.1.2 of this NBC.

3.13 The following agencies which are included in Table B.15 of the FY 2023 BESF are **authorized by specific laws to utilize income collections accruing to their Special Accounts in the General Fund (SAGFs)** to cover their operating requirements. With this funding source, these specific agencies are provided minimal budget support in the GAA since



their requirements are charged against their income collection, subject to the usual budgeting rules and regulations:

3.13.1 DOF — Insurance Commission — PS, MOOE and CO;

3.13.2 DOTr — Office for Transportation Security — MOOE;

3.13.3 DMW — Office of the Secretary (Verification Fees) — MOOE; and

3.13.4 DOJ — Land Registration Authority – MOOE

3.14 Agencies, pursuant to their respective mandates, are authorized to collect fees for the conduct of the following specific activities and use said collections to defray the cost of the future activities of a similar nature:

3.14.1 Seminar, conference, training and oath-taking activities from government and private agency participants (**Section 12**, GPs of the FY 2023 GAA).

3.14.2 Sale of official publications, to defray the cost of preparing, printing and disseminating such official publications (**Section 13**, GPs of the FY 2023 GAA).

The proceeds in excess of the actual cost of implementing these aforementioned activities shall be deposited with the National Treasury as income of the General Fund, pursuant to **Section 44, Chapter 5, Book VI of E.O. No. 292**.

Agencies which do not have sufficient appropriations in their budget for the purpose, i.e., conduct of seminar, conference, training and oath taking activities and/or sale of official publications, may **use such proceeds** subject to budgeting, accounting, and auditing rules and regulations.

### 3.15 **Accountability Timelines**

3.15.1 **November 15, 2023** – deadline for submission to the DBM of agency request/s for any release requiring issuance of SAROs/ additional NCAs.

3.15.2 **Within 30 days after the end of each quarter** – submission of the Budget and Financial Accountability Reports (BFARs) by program, activity or project, pursuant to Section 101, GPs of the FY 2023 GAA.

3.15.3 **On or before the tenth day of the month immediately following the covered period** – Monthly Report of Disbursements (MRD), using Financial Accountability Report (FAR) No. 4, as prescribed under COA-DBM Joint Circular No. 2019-1<sup>4</sup>.

3.15.4 **Conduct of Agency Performance Reviews (APRs) covering the Current Year: First Semester APR on or before September 15 of the Current Year and Full Year APR on or before March 15/March 31 of the Succeeding Year** – The DBM shall conduct APRs prescribed under DBM CL No. 2018-13<sup>5</sup> 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 APR will be used as one of the bases for determining the necessity of any of the following:

3.15.4.1 Release of the balance of items under the FY 2023 Programmed Appropriations not covered by the GAAAO;

3.15.4.2 Additional release from SPFs;

3.15.4.3 Approval of requests for modification in allotment; or

3.15.4.4 Revision of plans/targets as reflected in the DBM-evaluated BEDs submitted by agencies.

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

- a. BFARs as of June 30 and as of December 31 encoded through the URS;
- b. APR report; and
- c. Summary of findings and overall agency recommendation.

3.15.5 Departments/agencies are required to implement the transparency provisions pursuant to **Sections 11, 103 and 104**, GPs of FY 2023 GAA and E.O. No. 2, s. 2016<sup>6</sup>.

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<sup>4</sup> COA-DBM Joint Circular No. 2019-1 dated January 1, 2019 - (Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019)

<sup>5</sup> DBM CL 2018-13 dated November 22, 2018 (Guidelines for the Conduct of Agency Performance Reviews (APRs) and Evaluation Thereof Effective FY 2018 and Onwards)

<sup>6</sup> EO No. 2, s. 2016 dated July 23, 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

### 4.1 Release of Obligational Authorities

4.1.1 GAA items shall be classified according to timing of release of obligational authorities as follows:

4.1.1.1 Existing P/A/Ps in the President's Budget (NEP) shall be released through GAAAO

- If remained unchanged in the GAA; and
- If with increased allocation in the GAA, subject to submission of revised/updated agency performance targets.

4.1.1.2 P/A/Ps not in the President's Budget (NEP) shall be released through SARO, subject to submission of revised/updated agency performance targets

- New P/A/Ps not existing in previous GAA, subject to the approval of the Office of the President pursuant to the President's Veto Message (Item V, New Budgetary Items, page 795, RA. No. 11936). However, changes between the NEP vis-à-vis GAA do not automatically imply that the P/A/P is a new item; and
- Part of a P/A/P or existing structure under the previous GAAs, now provided separate funding as a new P/A/P.

Details of the aforementioned schedules are enumerated in the following annexes:

#### 4.1.1.3 Schedule I – GAAAO

- **Annex A** – Summary of Appropriations by Agency under GAAAO
- **Annex A-1** – Summary of Funds for Direct Release to Implementing Agencies under GAAAO
- **Annex A-2** – Summary of Funds for Direct Release to Implementing Agencies under GAAAO, from GAA to Automatic Appropriations

#### 4.1.1.4 **Schedule II – SARO/GARO**

- **Annex B** – Summary of Appropriations by Agency by Program, Activity and Project for release through SARO
- **Annex B-1** – Summary of Funds for Direct Release to Implementing Agencies for Items covered by SARO.

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

4.1.2 Automatic Appropriations subject to the issuance of SARO/GARO, as follows:

#### 4.1.2.1 **Schedule II – SARO/GARO**

- **Annex C** – Full Year RLIP Allocation by Agency for release through GARO
- **Annex D** – Summary of Automatic Appropriations by Agency for release through SARO

4.2 Disbursement Authorization Documents

#### 4.2.1 **Notice of Cash Allocation (NCA)**

4.2.1.1 An **initial comprehensive NCA** has been issued directly to the OUs covering one quarter (January to March) operating cash requirements including RLIP, but excluding provision for prior years' obligations (due and demandable accounts payable and not yet due and demandable obligations).

4.2.1.2 Succeeding **NCAs** shall be issued to cover the requirements for the second quarter, i.e., April 2023 to June 2023, consistent with the full-year DBM-evaluated MDP. This subsequent NCA release **shall be subject to the submission of Monthly Report of Disbursement (FAR No. 4) as of end of February 28, 2023.**

In the case of National Tax Allotment (NTA) and Block Grant, succeeding NCAs shall be issued to cover the FY 2023 second to fourth quarter requirements.

4.2.1.3 Additional **NCAs** shall be issued for the following:

- o Second semester requirement i.e., July to December 2023, **subject to the submission of Monthly Report of Disbursement (FAR No. 4) as of May 31, 2023;**
- o Items subject to issuance of SARO (including, but not limited to, releases from SPFs, CMIIs without details, other automatically appropriated items, and availment of Working fund), as may be required, subject to determination by the DBM of NCA balances under the agencies' MDS Sub-Accounts.

4.2.1.4 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<sup>7</sup>.

4.2.1.5 **Crediting and Validity Periods for NCAs**

- o NCAs shall be issued to the three (3) 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).
- o MDS sub-accounts shall be maintained at the three MDS-GSBs, with the following periods of crediting and validity for NCAs issued:

<b>MDS SUB-ACCOUNT</b>	<b>PARTICULARS</b>	<b>CREDITING</b>	<b>VALIDITY</b>
Regular MDS	Comprehensively released NCAs for their regular operations, including GoP counterpart funds	The date of issuance of such NCA, and on the first working day of the succeeding months	Last working day of the 3rd month of the quarter covered
	Retirement gratuity/terminal leave benefits and other/additional NCAs	The date of issuance of such NCA	Last working day of the 3rd month of the quarter covered

<sup>7</sup> DBM CL No. 2018-14 dated December 28, 2018 (Updated Guidelines In The Implementation Of The Modified Direct Scheme (MDPS) Due Creditors/Payees Of All National Government Agencies)

MDS SUB-ACCOUNT	PARTICULARS	CREDITING	VALIDITY
	Accounts Payable (AP)	The date of issuance of such NCA or first working day of the succeeding month	Last working day of the 3rd month of the quarter covered
MDS accounts for FAPs pursuant to NBC No. 581	Foreign loans and grants	The date of issuance of such NCA	Until the last working day of the year
Trust MDS	Trust	The date of issuance of such NCA	Until the last working day of the year

4.2.1.6 Under the Common Fund System, to optimize the use of the available NCAs under the Regular MDS Sub-Account, NCAs released to agencies under this account can be used to cover payment of both current year and prior years' A/Ps due 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.**

4.2.2 **Other Disbursement Authorities issued during the year shall be valid from date of issuance until the last working day of the year.**

4.2.2.1 The **NCAA** for the cash equivalent of grant/loan proceeds availed of through direct payment/supplier's credit/constructive cash, shall be issued by DBM subject to agency compliance with the conditions specified under DBM-COA-DOF JC 2-97<sup>8</sup>, CL No. 2003-12<sup>9</sup>, and NBC No. 581. Agencies shall ensure that requests for the issuance of NCAA submitted to DBM are supported by the following documentary requirements:

- o Agency letter request for the release of NCAA;
- o Photocopy of the Application for Withdrawal or Request for Disbursement (RFD);

<sup>8</sup> 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)

<sup>9</sup> 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)

- Certified list of allotments and corresponding obligations incurred for the specific foreign loan/grant assisted project against which the disbursements shall be applied;
- Details of disbursements expressed both in peso and equivalent foreign currency as indicated in the application;
- Certification from BTr on the peso value of the amount paid to the supplier/contractor/consultant; and
- Certificate of Acceptance when the project is completed.

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 (COR) and with the DBM for the issuance of the corresponding NCAA for liquidation purposes.

4.2.2.2 The **CDC** is issued by DBM to the Department of 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 post.** The agency shall submit a request for issuance of CDC, supported with the following:

- 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 DBM, as support to their reported retained income, to ensure consistency in the books of the agency and DBM, as well as BTr's monthly Cash Operations Report.

## 5.0 OTHER PROCEDURAL GUIDELINES

### 5.1 Approving Authorities

#### 5.1.1 Modification in Allotments

5.1.1.1 **Heads of Agencies, or their duly authorized representatives, and in case of the latter, subject to the following: (i) considered as the official next-in-rank; (ii) with express delegation from the heads of agencies; and (iii) the delegation shall be in writing, for:**

- Change in the details of an activity or project without changing its nature and within the same OU;
- Change in the object of expenditure (e.g., Salaries and Wages, Travelling Expenses, or Investment Outlays) within an allotment class (PS, MOOE, or CO); and
- **Use of MOOE for the payment of CNA incentive**, during the validity of appropriations (**Section 81 (d)**, GPs of the FY 2023 GAA) as an exemption of the modification of allotment where the DBM is the approving authority in case of change in allotment class.

The modification of allotments shall be supported by:

- An accomplished **Modification Advice Form (MAF) (Attachment 1)** duly signed by the approving authority or his designated representative cited in item 5.1.3 hereof.
- Adjusted Registry of Allotments and Obligations and accountability reports to be submitted to DBM, i.e., Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB).



5.1.1.2 The **DBM** for:

- From one allotment class to another;
- From one OU to another;
- Within a special purpose fund;
- For the payment of newly-authorized Magna Carta Benefits not otherwise appropriated; and
- Within the Unprogrammed Appropriations.

The modification of allotments shall be supported with:

- 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 2);
- Latest SAAODB; and
- FP (BED No. 1) and PP (BED No. 2), as revised.

5.1.1.3 **The President of the Philippines** for the payment of intelligence funds within the Executive Branch.

5.1.2 **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 76**, GPs of the FY 2023 GAA, as follows:

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

5.1.2.2 The President of the Senate and the Speaker of the House, for the Congress of the Philippines;

5.1.2.3 The Chief Justice of the Supreme Court, for the Judiciary; and

5.1.2.4 Heads of the Civil Service Commission (CSC), Commission on Audit (COA), and Commission on Elections (COMELEC).

5.1.3 **Use of Available PS Allotment for frontloading to cover PS insufficiency.** In instances where an insufficiency in PS occurs and frontloading shall be resorted to, available PS allotments which have been comprehensively released may be utilized subject to approval of Agency Head, based on the following:

5.1.3.1 **Advice for Use of PS Allotment (APSA) (Attachment 3)** 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 approval of the Board is necessary as required in the respective charter of SUCs; and

5.1.3.2 **Registry of Allotments and Obligations for PS (RAOPS)** reflecting said adjustments and reported in the accountability reports to be submitted to DBM, i.e., SAAODB.

5.1.4 **Approval of ICT-related budgetary requests.** Pursuant to DBM-DICT-NEDA Joint Memorandum Circular (JMC) No. 2021-01 dated September 27, 2021, the DBM shall have the authority to evaluate/recommend/approve ICT-related budgetary requests, subject to provisions of latest applicable budgetary issuances and such framework that Department of Information and Communications Technology (DICT) may promulgate.

## 5.2 **Use of PS Appropriations**

5.2.1 Department or Agency Specific Appropriations for PS

5.2.1.1 Consistent with **Section 54**, GPs of the FY 2023 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
  - Other existing benefits as may be categorized by DBM as incentives
- Magna Carta Benefits as authorized by law and its Implementing Rules and Regulations;
- Personnel benefits for military and uniformed personnel as authorized by law or the President of the Philippines; and
- Overseas and other allowances for government personnel stationed abroad.

5.2.2 Available PS allotments released to the department or agency at the start of the year shall be used for the (i) original purpose of appropriations; and (ii) to cover PS deficiencies in Authorized Personnel Benefits such as:

5.2.2.1 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;

- 5.2.2.2 Award of Back Pay for cases with final and executory decision of a competent authority such as courts, CSC, and COA;
  - 5.2.2.3 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;
  - 5.2.2.4 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
  - 5.2.2.5 Deficiency in the provision for the upgrading of faculty positions up to the 8<sup>th</sup> cycle pursuant to NBC No. 461 dated June 1, 1998<sup>10</sup>.
- 5.2.3 The available PS allotments referred under item 5.2.2 may be realized from unspent compensation of employees due to the following:
- 5.2.3.1 Incurrence of leaves of absence without pay;
  - 5.2.3.2 Vacant positions on account of termination, resignation, transfer, retirement or separation;
  - 5.2.3.3 Delay in the actual assumption of duty from the date of appointment;
  - 5.2.3.4 Suspension and other disciplinary sanctions;
  - 5.2.3.5 Erroneous computations of PS benefits; or
  - 5.2.3.6 Other similar instances

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<sup>10</sup> DBM NBC 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)

5.2.4 The following limitations in the use of available released PS allotments/appropriations shall be observed:

5.2.4.1 Released allotments which cannot be reallocated to other object of expenditures under PS:

- RLIP; and
- SAGFs, except if expressly authorized in the law creating them.

5.2.4.2 Available released allotments for PS cannot be used to pay CNA Incentives.

## 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 hereby rescinded/repealed and/or modified accordingly.

## 8.0 **EFFECTIVITY**

This Circular shall take effect immediately.

  
**AMENAH F. PANGANDAMAN**  
Secretary





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

**Schedule I of NBC No. 590 dated January 3, 2023**

**GAA Items released through GAA as Allotment Order (GAAAO)**

**1.0 For Personnel Services (PS)**

- 1.1 P/A/Ps in the President's Budget (NEP) with increased allocation in the GAA subject to submission of revised/updated agency performance targets;
- 1.2 Release of the full amount of the approved budget per GAA pertaining to filled positions of NGAs;
- 1.3 Lump-sum for PS under Agency Specific Budget:
  - 1.3.1 Provision for unfilled position:
    - 1.3.1.1 For CFAG agencies – 100%; and
    - 1.3.1.2 For the rest of NGAs – the deficiency to cover the full-year requirement of unfunded vacant positions under the FY 2023 GAA which were filled from June 2022 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).
  - 1.3.2 Terminal Leave/Retirement Gratuity (TL/RG) of compulsory retirees of departments/agencies;
  - 1.3.3 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:
    - 1.3.3.1 Equivalent Record Forms (ERFs);
    - 1.3.3.2 Conversion to Master Teacher (MT) Positions;

1.3.3.3 Reclassification of Positions; and

1.3.3.4 Special Hardship Allowance.

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

2.1 P/A/Ps in the President's Budget (NEP) with increased allocation in the GAA subject to submission of revised/updated agency performance targets;

2.2 Release of the full amount through GAAAO consistent with the agency-formulated Financial Plan (FP). This includes provisions for the following, among others:

2.2.1 Lump sum for Cash Allowance;

2.2.2 CMIs of agencies concerned, if already disaggregated per agency FP;

2.2.3 Farm to Market Roads of DA;

2.2.4 Quick Response Fund (QRF) under the budgets of (i) DA - OSEC; (ii) DepEd - OSEC; (iii) DOH - OSEC; (iv) DILG - BFP; (v) DILG - PNP; (vi) DND - OCD; (vii) DPWH - OSEC; (viii) DSWD - OSEC; and (ix) BSGC - NIA;

2.2.5 Provisions for Supplies, Materials and Office Equipment, subject to submission of FY 2023 Annual Procurement Plan for Common-Use Supplies and Equipment (APP-CSE) and conditions in incurring obligations per DBM CL No. 2013-14<sup>11</sup>;

2.2.6 The following funds under the budget of specific departments/agencies shall also be released comprehensively, the obligation of which shall be subject to compliance with certain documentary requirements:

2.2.6.1 Communication equipment, subject to prior clearance from the National Telecommunications Commission;

2.2.6.2 Firearms, subject to prior approval of the Philippine National Police;

2.2.6.3 Research and development projects in agriculture and fisheries, natural, technological and engineering sciences, consistent with the DA's or DOST's

<sup>11</sup> DBM CL No. 2013-14 dated November 29, 2013 (Reiterating the Submission of Annual Procurement Plan for Common Use Supplies and Equipment (APP-CSE))

respective master plans on the priority research programs and projects to be implemented;

- 2.2.6.4 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 DBM;
- 2.2.6.5 On-going Foreign-Assisted Projects (FAPs), subject to compliance with certain conditionalities;
- 2.2.6.6 Grants, subsidies and contributions – subject to submission of details indicating the purpose, amount for each beneficiary, and the complete list of recipients, among others; and
- 2.2.6.7 ICT-related expenditures, in accordance with the agency's Information Systems Strategic Plan (ISSP), subject to the compliance with the rules and regulations issued by the DICT and such other guidelines issued thereon.

2.3 Contributions to International Organizations under MOOE, in compliance with various Agreements with the Philippines as a signatory.





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

**Schedule II of NBC No. 590 dated January 3, 2023**

**Items For Release 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 (NKTII);
- 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 Center for International Trade Expositions and Missions (CITEM);
- 1.1.1.8 Aurora Pacific Economic Zone and Freeport Authority (APECO);
- 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 Intercontinental Broadcasting Corporation (IBC);
- 1.1.1.13 Cultural Center of the Philippines (CCP);

- 1.1.1.14 National Irrigation Administration (NIA);
  - 1.1.1.15 Philippine Coconut Authority (PCA);
  - 1.1.1.16 Southern Philippines Development Authority (SPDA);
  - 1.1.1.17 Zamboanga City Special Economic Zone Authority (ZCSEZA);
  - 1.1.1.18 Philippine Center for Economic Development (PCED);
  - 1.1.1.19 National Dairy Authority (NDA);
  - 1.1.1.20 National Tobacco Administration (NTA);
  - 1.1.1.21 Credit Information Corporation (CIC);
  - 1.1.1.22 Philippine Tax Academy;
  - 1.1.1.23 Tourism Promotions Board;
  - 1.1.1.24 Tourism Infrastructure and Enterprise Zone Authority; and
  - 1.1.1.25 Development Academy of the Philippines
- 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 Philippine Constabulary – Integrated National Police [PC-INP]);
  - 1.1.2.3 DENR-NAMRIA;
  - 1.1.2.4 DOTr-PCG; and
  - 1.1.2.5 Other retirees whose pensions are funded by the national government, i.e., OSG, OGCC, NLRC, PRC, ERC, LRA, DOJ-National Prosecution Service, and PAO.
- 1.1.3 Allocation for LGUs including MMDA.

## 1.2 **Automatically Appropriated Items**

### **Full Year Allocation**

- 1.2.1 RLIP through GARO for all agencies including MMDA;
- 1.2.2 Through SARO for:
  - 1.2.2.1 NTA of provinces, cities, municipalities, barangays;
  - 1.2.2.2 Annual Block Grant for the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM);
  - 1.2.2.3 Pensions of Former Presidents or their Surviving Spouses; and
  - 1.2.2.4 Additional programming on account of foreign grants.

2.0 Issuance of SARO for the following appropriation items **Requiring Submission of SBR** supported with **revised/updated physical targets** and other documentary requirements to DBM, as applicable.

### 2.1 **GAA items**

- 2.1.1 For CMIs 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 including the complete details of the activities or projects (i.e., Basic Educational Facilities, Supplemental Feeding Program, Higher Education Support Program due to lack of details, etc.), and the corresponding cost up to the lowest level, i.e., provincial, city or municipal, as the case may be (**Section 74**, GPs of the FY 2023 GAA);
- 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 Free Higher Education for SUCs, subject to submission of the program of receipts and expenditures based on the actual number of enrollees and fees authorized under RA No. 10931 and duly approved by the board of regents/trustees of SUCs;
- 2.1.4 Repair and Maintenance of School Buildings under MOOE of the budget of the DepEd;

- 2.1.5 Budgetary items in the Special Provisions of National Government Agencies, i.e., Land Owners Compensation under DAR to be released to the Land Bank of the Philippines thru the BTr;
- 2.1.6 Previous P/A/Ps or existing structure, although not part of the NEP, has been provided funding under the GAA for its continuation and/or expansion;
- 2.1.7 New items of appropriations **subject to the clearance/ approval of the Office of the President;**
- 2.1.8 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], Revised AFP Modernization Program [RAFPMP]) consistent with the Special Provisions of the respective SPF:

- **CF** shall cover the funding requirements of new and/or urgent projects and activities of national government agencies, GOCCs and LGUs 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.
- **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.

- **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), and engagement of private healthcare providers, to be administered by the GSIS, to cover medical expenses which are excluded from the National Health Insurance Program of Philhealth under R.A. No. 11223<sup>12</sup>, for the benefit of government employees in the national government. Implementation of this program shall be subject to availability of funds and the guidelines to be issued by the DBM, BTR, GSIS, and Philhealth.

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 actual expenses 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.

- **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. Release from this fund shall be made to the appropriate implementing agencies/ units/LGUs.
- **RAFPMP** shall be used exclusively to support the funding requirements for the modernization projects of the AFP and shall be administered by the Secretary of National Defense. The allotment for the purpose shall be issued only upon submission by the Department of National Defense of the recommendation by the appropriate bids and awards committee of the award of contracts for the modernization projects.

2.1.9 Unreleased balance of the budgetary support for GOCCs, including equity subsidy/contributions;

2.1.10 Allocation for LGUs - Local Government Support Fund (LGSF):

- Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs;

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<sup>12</sup> RA No. 11223 dated July 23, 2018 - An Act Instituting Universal Health Care for All Filipinos, Prescribing Reforms in the Health Care System, and Appropriating Funds Therefor

- Support to the Barangay Development Program of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC); and
- Growth Equity Fund.

Conditions for the release from LGSF shall be in accordance with the Special Provisions under the FY 2023 GAA and other DBM issuances as may be issued for the purpose.

- 2.1.11 Allocation for LGUs - Special Shares of LGUs in the Proceeds of National Taxes, Barangay Officials Death Benefits Fund and Fire Code fees shall be released pursuant to their Special Provisions under current year's GAA, duly supported by the pertinent certification from the BTr and the collecting agency; and
- 2.1.12 Allocation for BARMM – Special Development Fund and Share in National Taxes, fees and charges collected in the Bangsamoro Autonomous Region.

## 2.2 **Automatically Appropriated Items**

- 2.2.1 Total requirements for RLIP corresponding to filling/creation of new positions during the year and deficiencies in RLIP contributions, as the case may be.
- 2.2.2 Operating requirements, inclusive of RLIP, of the following agencies reflected in Table B.15 of the FY 2023 BESF which are fully dependent on income collections accruing to its SAGFs or with very minimal budget provision in the GAA, subject to the submission of Certification of Collections from BTr:
  - DOF – Insurance Commission – PS, MOOE and CO;
  - DOTr – Office for Transportation Security – MOOE;
  - DMW – Office of the Secretary (Verification Fees) – MOOE; and
  - DOJ – Land Registration Authority – MOOE.
- 2.2.3 The rest of the SAGFs (excluding those cited under item 2.2.2 hereof), listed in Table B.15 of the BESF, to be released supported with BTr certification on the latest available balance of the SAGF;

- 2.2.4 Any adjustment to effect the authorized deductions from the NTA, i.e., LGU contributions to MMDA and loan amortization to the Municipal Development Fund;
- 2.2.5 Tax Expenditure Fund;
- 2.2.6 Twenty-five percent (25%) corresponding to the initial requirement for the following:
- o Interest Payment; and
  - o Net Lending.

Subsequent releases shall be based on the actual requirements as reported in the monthly BTr's COR.

*---nothing follows---*

Department of \_\_\_\_\_  
 Agency/Operating Unit \_\_\_\_\_  
 Address \_\_\_\_\_

MODIFICATION ADVICE FORM (MAF) NO. 2023-XX-XXXX  
 Dated : \_\_\_\_\_

Funding Source :

Legal Basis :

Purpose :

DEFICIENT ITEMS (TO) :

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
<b>Total :</b>				-

SOURCE ITEMS (FROM) :

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
<b>Total :</b>				-

Prepared by:

Recommending Approval by:

\_\_\_\_\_  
 Analyst/Specialist

\_\_\_\_\_  
 Budget Officer/ Director of FMS or Equivalent

Approved by:

\_\_\_\_\_  
 Agency/Entity 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 2023.

**FROM - (Allotment Class, e.g., MOOE)**

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 modification:

**TO - (Allotment Class, e.g., CO)**

P/A/P		OBJECT OF EXPENDITURE	AMOUNT (in pesos)
CODE	DESCRIPTION		

**Total**

Prepared by:

Approved by:

\_\_\_\_\_  
Budget Officer

\_\_\_\_\_  
Agency Head

Department of \_\_\_\_\_  
 Agency/Operating Unit \_\_\_\_\_  
 Address \_\_\_\_\_

Advice for use of PS Allotment (APSA) NO. 2023-XX-XXXX  
 Date : \_\_\_\_\_

Funding Source :

Legal Basis :

DEFICIENT ITEMS (TO) :

PROGRAMS / PROJECTS / ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT

Total : -

SOURCE ITEMS (FROM) :

PROGRAMS / PROJECTS / ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT

Total : -

Prepared by:

Recommended by:

\_\_\_\_\_  
 Analyst/Specialist

\_\_\_\_\_  
 Budget Officer/ Director, FS

Approved by:

\_\_\_\_\_  
 Agency Head or Authorized Representative