

DOCUMENTARY REQUIREMENTS FOR BUDGETARY REQUESTS

RELEASE AND REALIGNMENT OF FUNDS

ANNEX A

Type of Request / DBM Action	Documentary Requirements	Legal Basis
I. REGULAR OPERATING REQUIREMENTS		
A. Current Year Budget		
A.1 Agency Specific Budget		
A.1.a Not Needing Clearance (NNC) portion of ABM - Release of Additional NCAs	<ol style="list-style-type: none"> 1 Agency Request 2 Monthly Cash Program (MCP) 3 Monthly Report of Disbursement (MRD) 4 List of Due and Demandable Accounts Payable (LDDAP) 	<ul style="list-style-type: none"> - Annual GAA and Guidelines on Release of Funds (NBC No. 535 for 2012)
A.1.b Needing Clearance (NC) portion of ABM - Release of SARO/NCA	<ol style="list-style-type: none"> 1. Regular requirements <ol style="list-style-type: none"> 1 Special Budget Request (SBR) 2 MCP 3 Financial Plan 4 Physical Plan 5 Justification and other supporting documents : (e.g. List of Projects and Implementing Units, project profile, List of equipment to be purchased) 6 Approval or authority from concerned agency (e.g., OP approval for purchase of motor vehicles per AO No. 15) 2. Confidential and Intelligence Fund <ol style="list-style-type: none"> 1 Agency Request 2 Justification for the request indicating purpose/specific project 3 Approval of the President 4 MCP 3. Congressional Initiatives <ol style="list-style-type: none"> 1 Agency Request 2 List of Projects 3 Endorsement of Proponent Legislator/Chairman Committee on Appropriations/Finance Committee, Senate President and House Speaker/OP Approval 4 OP approval for items covered by presidential veto per GAA 	<ul style="list-style-type: none"> - Annual GAA and Guidelines on Release of Funds (NBC No. 535 for 2012)
A.2 Special Purpose Funds (SPFs) - Issuance of SARO/NCA		
A.2.a Retirement Benefits Fund		
1. Terminal Leave (TL)/ Retirement Gratuity (RG)	<ol style="list-style-type: none"> A. TL <ol style="list-style-type: none"> 1 Special Budget Request 2 List of actual retirees with their respective position title, the date of birth and date of the original appointment, the amount to be paid for each, the effective date of retirement, and, the respective current or savings account number opened/ maintained with the same GSB as that of agency 3 Authenticated copy of updated/complete Service Record 4 Approved Application Letter for retirement 5 Statement of Leave Credits Earned certified by the Personnel Officer 6 Approval of Department/Agency Head for those retiring under R.A. No. 1616 7 Office Clearance 8 NSO Marriage Certificate - for change of name for married women 9 Death Certificate - for deceased retiree/employee 	<ul style="list-style-type: none"> - CL 99-4 dtd. Feb. 9, 1999 - CL 99-4A dtd Oct. 14,1999 - Special Provision of RBF in the Annual GAA

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<p>B. RG - for Non-GSIS Members</p> <p><u>If retiring under RA No. 910</u></p> <p>In addition to the requirements enumerated 1 to 9 above:</p> <p>10 Certification on the Other Allowances and similar benefits authorized to be included in the computation of RG under RA No. 910</p> <p>11 Agency Head approval, for uniformed personnel under DILG</p> <p>12 OP approval, for military personnel</p> <p>2. Monetization of Transferred Leave Credits to Devolved Personnel to LGUs</p> <p>1 Letter request of concerned devolved personnel</p> <p>2 Endorsement of LGU Executive, as employer</p> <p>3 Service Record and Leave Card of concerned employee, reflecting the transferred leave credits upon devolution, certified by the HRD of the present LGU employer</p> <p>3. Incentive Benefits per EO 366 (Rat Plan)</p> <p>1 Special Budget Request</p> <p>2 Copy of Approved Rationalization Plan</p> <p>3 List of affected personnel and corresponding amount required for TLB and incentive benefit</p> <p>4 Service Record of the concerned employee</p>		<p>- CL 99-4 dtd. Feb. 9, 1999</p> <p>- CL 99-4A dtd Oct. 14,1999</p> <p>- Special Provision of RBF in the Annual GAA</p> <p>- Special Provision of RBF in the Annual GAA</p> <p>- NBC No. 429 dtd. Sept. 30, 1993/ NBC No. 429-A dated Dec. 29, 1993</p> <p>- Special Provision of RBF in the Annual GAA</p> <p>- EO No. 366 dated Oct. 4, 2004</p> <p>- CL No. 2009-8 dtd. March 9, 2009 (IRR of EO No. 366)</p>
<p>A.2.b Miscellaneous Personnel Benefits Fund, in the absence of Agency Savings</p> <p>1. Newly Filled Positions/ Promotions/ Newly Created Positions</p> <p>1 Special Budget Request</p> <p>2 Latest Statement of Allotments, Obligations and Balances (SAOB)</p> <p>3 Certification of non-availability of savings issued by the Chief Accountant</p> <p>4 Copy of appointment papers of newly hired/promoted personnel and Detailed computation of PS requirement.</p> <p>5 Authority to fill / hire</p> <p>6 MCP</p> <p>2. Payment of back salaries and other PS benefits</p> <p>1 Special Budget Request</p> <p>2 Certification of non-availability of savings</p> <p>3 Copy of decision on the case by competent/ proper authority, if applicable</p> <p>4 Service Record</p> <p>5 List of Personnel concerned and corresponding computation of back salaries & other benefits.</p>		<p>- SP of the Annual GAA</p> <p>- Annual Guidelines on the Release of Funds</p> <p>- Specific legal issuance/ law creating the agency</p> <p>- Approved PSIPOP or NOSCA</p> <p>- Applicable CSC rules and regulations, and/or court rulings (Reinstatement after exoneration from administrative or other cases)</p>
<p>A.2.c Calamity Fund</p> <p>Relief/rehabilitation, reconstruction and other works or services due to calamities/epidemics, crisis resulting from armed conflicts/insurgency, etc.</p>	<p>1 Special Budget Request</p> <p>2 Physical Plan/Financial Plan</p> <p>3 MCP</p> <p>4 OP approval/ directive</p> <p>5 Copy of endorsement of the Natl. Disaster and Risk Reduction Management Council (NDRRMC) to OP</p>	<p>- RA 10121 dtd May 27, 2010</p> <p>- Special Provisions of Calamity Fund in the Annual GAA</p>

Type of Request / DBM Action	Documentary Requirements	Legal Basis
A.2.d Foreign-assisted Projects	<ol style="list-style-type: none"> 1 Special Budget Request 2 Project Profile (new projects) 3 MCP (including NCAA requirements, if any) 4 NEDA Board Resolution (for additional work and change orders) 5 Copy of Foreign Grant and Loan Agreement 6 Forward Obligational Authority 7 Credit Advice from the Bangko Sentral ng Pilipinas/Authorized Govt. Depository Bank 8 Certification from the BTr on Grant/Loan Proceeds Remitted/Deposited 9 New projects - Funding Strategy for certification by DBM 10 For on-going projects - Results of NEDA Annual Review 11 Other documentation requirements prescribed under DBM-COA-DOF JC 2-97 dated 21 March 1997, if any 	<ul style="list-style-type: none"> - DBM-COA-DOF JC No.2-97 dated Mar. 21,1997 - General and Special Provisions of the Annual GAA and Guidelines on Release of Funds (NBC 535 for 2012)
A.2.e Priority Development Assistance Fund (PDAF)	<ol style="list-style-type: none"> 1 Special Budget Request 2 Written endorsement/ concurrence of the following: <ul style="list-style-type: none"> - OP for OVP - Senate Pres. / Chairman of the Com. on Finance - for Senate - Speaker/Chairman of the Com. on Appropriations - for the House of Representatives - In case the program/project identified by a Dist.Rep. is outside his/her congressional jurisdiction - the Dist. Rep. of the beneficiary district 3 List of priority programs and projects in accordance with the PDAF Project Menu duly signed by the proponent. 4 Additional supporting documents that may be required under the PDAF Project Menu 5 MCP (for request for issuance of NCA) 6 LDDAP (in case of Accounts Payable) 	<ul style="list-style-type: none"> - Special Provisions of PDAF in the Annual GAA and Guidelines on Release of Funds (NBC 535 for 2012) - NBC No. 529 dated Feb. 21, 2011
A.2.f International Commitments Fund (ICF)	<ol style="list-style-type: none"> 1. Funding for Membership Contributions to International Organizations and Holding of Conferences <ol style="list-style-type: none"> 1 Special Budget Request 2 OP Approval 3 Endorsement from ICF Review Panel (DFA, DBM, NEDA, OP) 4 Details and justification of funding requirements 5 Special Budget Request from the Host Agency - for hosting of international conferences 6 MCP 2. Foreign Exchange Cost Differentials and Remittance Charges (Prior and Current years) <ol style="list-style-type: none"> 1 Special Budget Request 2 Estimate of actual requirements 	<ul style="list-style-type: none"> - OP Memo Circular No. 194 s. 2010 - Special Provision of ICF in the Annual GAA and Guidelines on Release of Funds (NBC 535 for 2012) - Special Provision of ICF in the Annual GAA and Guidelines on the Release of Funds (NBC 535 for 2012)
A.2.g UNPROGRAMMED FUND - General Fund Adjustments	<ol style="list-style-type: none"> 1. Use of Income/Excess Income <ol style="list-style-type: none"> 1 Special Budget Request 2 List of Deposited Collections / Deposit Slip validated by the bank 3 BTr Certification on actual income remitted/ deposited 4 Report of Income Collected and Deposited with BTr (with monthly breakdown) 5 Physical Plan/Financial Plan 6 MCP 	<ul style="list-style-type: none"> - Special Provision of UF-GFA in the Annual GAA and Guidelines on the Release of Funds

Type of Request / DBM Action	Documentary Requirements	Legal Basis
<p>A.2.h UNPROGRAMMED FUND - Foreign-Assisted Projects (FAPs)</p> <p>1. Forward Obligational Authority (FOA)</p> <p>1 Agency Request</p> <p>2 Appraisal Report</p> <p>3 NEDA - ICC Approval</p> <p>4 Draft Loan Agreement/ Suppliers Contract, if applicable</p> <p>5 Project Profile</p> <p>6 Funding Strategy for the Projects</p> <p>2. Multi-Year Obligational Authority (MYOA)</p> <p>1 Agency Request for MYOA including confirmation in the commitment of the agency</p> <p>2 Funding Strategy/ Medium Term Expenditure Program</p> <p>3 Copy of the approval of the project by the ICC-Cabinet Committee/NEDA Board.</p> <p>4 Project Evaluation Report of the ICC-Technical Board for all FAPs. (This replaces the Approval of the ICC/NEDA Board).</p> <p>5 Project Profile</p> <p>6 Other prior clearances as may be requested under existing laws, policies, rules and regulations e.g. NCC endorsement for computerization project</p> <p>7 Multi-year/funding requirement with annual breakdown by: 1)COE/CO; and 2) GOP/LP</p> <p>8 Approved Loan Agreement/Contracts</p> <p>3. Non-Cash Availment Authority (NCAA)</p> <p>1 Agency Request</p> <p>2 Certificate of Acceptance</p> <p>3 Withdrawal Authorization from the Foreign Institution</p> <p>4 Copy of BTr Journal Entry Voucher (JEV) recording the amount paid directly by the lending institution to the supplier and contractor as proceeds of borrowings; and</p> <p>5 List of suppliers/ contractors/ consultants directly paid by the lending institution</p> <p>4. Working Fund</p> <p>1 Agency Request</p> <p>2 Credit Advice from the BSP/ Authorized Depository Bank</p> <p>3 Certification from the BTr on the Availability of Funds</p> <p>4 Details by Project Components/Allotment Class</p>		<p>- General Provisions of the Annual GAA and Guidelines on the Release of Fund (NBC 535 for 2012)</p> <p>- CL No.2004-12 dtd. Oct. 27, 2004</p> <p>- CL No. 2010-8 dtd. Dec. 30, 2010</p> <p>- General Provisions of the Annual GAA and Guidelines on the Release of Fund (NBC 535 for 2012)</p> <p>- COA - DBM -DOF JC No. 2-97 dtd. Mar. 21, 1997</p>
<p>A.2.i Unprogrammed Fund - Other Unfunded Priority Programs and Projects</p> <p>1 Agency request</p> <p>2 Project Profile per Budget Preparation Form (BPF) 202</p> <p>3 Physical Plan/Financial Plan</p> <p>4 MCP</p> <p>5 Copy of approved MYOA</p> <p>6 NEDA/ ICC approval for projects costing P500 M and above</p> <p>7 Justification</p>		
<p>B. PRIOR YEAR'S BUDGET</p>		
<p>B.1 Continuing Appropriations - Unreleased Appropriation</p> <p>Release of SARO/NCA</p>	<p>1 Agency Request</p> <p>2 Justification for the release</p> <p>3 List of items to be purchased/List of programs, projects, and activities to be implemented</p> <p>4 MCP</p> <p>5 In case of CI, endorsement of the Congressman/ Senator/ Committee on Appro/ Finance Committee/ Senate President/ House Speaker</p> <p>6 Physical and Financial Plan</p>	<p>- Unreleased appropriation in the GAA for a given year</p> <p>- Guidelines on the Release of Funds (NBC 535 for 2012)</p>

Type of Request / DBM Action	Documentary Requirements	Legal Basis						
<p>B.2 Continuing Appropriations - Unobligated Allotment</p> <p>Release of NCA</p> <table border="0"> <tr> <td style="vertical-align: top;"> <ol style="list-style-type: none"> 1 Agency Request 2 MCP 3 Collection letter if for progress billing including agency assessment as to percentage of completion 4 Proof of Delivery/ Acceptance/ Accomplishment 5 List of Creditors /LDDAP 6 Copy of the last page of Registries of Allotments and Obligations for MOOE and CO, certified correct by the Budget Officer. </td> <td style="vertical-align: top; padding-left: 20px;"> <ul style="list-style-type: none"> - Unobligated allotment released for a given year - Guidelines on the Release of Funds (NBC 535 for 2012) </td> </tr> </table>			<ol style="list-style-type: none"> 1 Agency Request 2 MCP 3 Collection letter if for progress billing including agency assessment as to percentage of completion 4 Proof of Delivery/ Acceptance/ Accomplishment 5 List of Creditors /LDDAP 6 Copy of the last page of Registries of Allotments and Obligations for MOOE and CO, certified correct by the Budget Officer. 	<ul style="list-style-type: none"> - Unobligated allotment released for a given year - Guidelines on the Release of Funds (NBC 535 for 2012) 				
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<p>B.3 Payment of Prior Years' Accounts Payable (A/P)</p> <p>B.3.a For Non-Pilot Departments and Agencies</p> <p>a. Requests submitted on or before Jan. 31</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>NCA's thru the Special MDS Account</p> <ol style="list-style-type: none"> 1 Agency Request 2 Separate LDDAPs for External & Internal Creditors, arranged according to order of payment priority, certified correct by the head of the agency accounting unit and approved by the agency head </td> <td style="vertical-align: top; padding-left: 20px;"> <ul style="list-style-type: none"> - CL No. 2002 -17 dtd. Sept. 27, 2002 - CL Nos.2004 - 2 & 2004 - 3 both dtd. Jan. 26, 2004 </td> </tr> </table> <p>b. Requests received after January 31</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>-NCA to be issued thru the Regular MDS Account</p> <ol style="list-style-type: none"> 1 Agency request 2 Separate LDDAPs for External & Internal Creditors, arranged according to order of payment priority, certified correct by the head of the agency accounting unit and approved by the agency head <p style="text-align: center;">or</p> <p>-Letter advise to the agency to charge the prior years' A/Ps against Common Fund</p> </td> <td style="vertical-align: top; padding-left: 20px;"> <ul style="list-style-type: none"> - CL No. 2005 -2 dated Jan. 28, 2005 - NBC 535 dtd. 12/29/11 re Guidelines on the Release of Funds for FY 2012 </td> </tr> </table> <p>B.3.b For Pilot Departments (i.e. DPWH, DepEd, SUCs, DOH, TESDA and CHED)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Requests for issuance of NCA's submitted on or before the 25th day of each month</p> <ol style="list-style-type: none"> 1 Agency Request 2 LDDAP for External Creditors, arranged according to order of payment priority, certified correct by the head of the agency accounting unit and approved by the agency head </td> <td style="vertical-align: top; padding-left: 20px;"> <ul style="list-style-type: none"> - CL No. 2005 -2 dated Jan. 28, 2005 </td> </tr> </table>			<p>NCA's thru the Special MDS Account</p> <ol style="list-style-type: none"> 1 Agency Request 2 Separate LDDAPs for External & Internal Creditors, arranged according to order of payment priority, certified correct by the head of the agency accounting unit and approved by the agency head 	<ul style="list-style-type: none"> - CL No. 2002 -17 dtd. Sept. 27, 2002 - CL Nos.2004 - 2 & 2004 - 3 both dtd. Jan. 26, 2004 	<p>-NCA to be issued thru the Regular MDS Account</p> <ol style="list-style-type: none"> 1 Agency request 2 Separate LDDAPs for External & Internal Creditors, arranged according to order of payment priority, certified correct by the head of the agency accounting unit and approved by the agency head <p style="text-align: center;">or</p> <p>-Letter advise to the agency to charge the prior years' A/Ps against Common Fund</p>	<ul style="list-style-type: none"> - CL No. 2005 -2 dated Jan. 28, 2005 - NBC 535 dtd. 12/29/11 re Guidelines on the Release of Funds for FY 2012 	<p>Requests for issuance of NCA's submitted on or before the 25th day of each month</p> <ol style="list-style-type: none"> 1 Agency Request 2 LDDAP for External Creditors, arranged according to order of payment priority, certified correct by the head of the agency accounting unit and approved by the agency head 	<ul style="list-style-type: none"> - CL No. 2005 -2 dated Jan. 28, 2005
<p>NCA's thru the Special MDS Account</p> <ol style="list-style-type: none"> 1 Agency Request 2 Separate LDDAPs for External & Internal Creditors, arranged according to order of payment priority, certified correct by the head of the agency accounting unit and approved by the agency head 	<ul style="list-style-type: none"> - CL No. 2002 -17 dtd. Sept. 27, 2002 - CL Nos.2004 - 2 & 2004 - 3 both dtd. Jan. 26, 2004 							
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<p>C. Realignment of Funds/ Use of Savings</p> <p>C.1 Realignment of Savings in Allotment - For issuance of SARO</p> <table border="0"> <tr> <td style="vertical-align: top;"> <ol style="list-style-type: none"> 1. Across Allotment Classes 2. Within Capital Outlays </td> <td style="vertical-align: top; padding-left: 20px;"> <ol style="list-style-type: none"> 1 Agency Request 2 Latest SAOB 3 Certification on the Availability of Funds by the Budget Officer/Chief Accountant, identifying the specific P/A/Ps and objects of expenditures to be realigned 4 Justification for the realignment and specific P/A/P 5 Financial Plan /Physical Plan </td> <td style="vertical-align: top; padding-left: 20px;"> <ul style="list-style-type: none"> - General Provision of the Annual GAA and Guidelines on the Release of Funds (NBC 535 for 2012) - Secs. 33 (6) and 49, Chapter 5, Book VI of EO 292 dated July 25, 1987 </td> </tr> </table> <p>C.2 Realignment/Relocation of Capital Outlays and Public Works Projects (e.g. PDAF)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <ol style="list-style-type: none"> 1 Agency Request with written reason/justification for realignment, concurrence of the proponent legislator or the Vice President whichever is applicable 2 Certification from the head of the budget office/ local treasurer, duly noted by the agency head/ local chief executive concerned that the fund being requested for realignment has not yet been obligated and is still available 3 In addition, for LGUs, certification of non- implementation of programs/projects proposed to be realigned, and if funding checks have already been issued/credited to the account of the LGU,submit a Remittance Advice of the amount returned to the BTR 4 In case the substituted program/project identified by a District Representative is outside his/her congressional jurisdiction, written concurrence of the District Representative of the beneficiary congressional district </td> <td style="vertical-align: top; padding-left: 20px;"> <ul style="list-style-type: none"> - Sec. 39,Chapter 8 Book IV of EO No. 292 dtd. July 25, 1987 - NBC No. 537 dtd. Feb. 20, 2012 - Sec. 6 of the Public Works Act </td> </tr> </table>			<ol style="list-style-type: none"> 1. Across Allotment Classes 2. Within Capital Outlays 	<ol style="list-style-type: none"> 1 Agency Request 2 Latest SAOB 3 Certification on the Availability of Funds by the Budget Officer/Chief Accountant, identifying the specific P/A/Ps and objects of expenditures to be realigned 4 Justification for the realignment and specific P/A/P 5 Financial Plan /Physical Plan 	<ul style="list-style-type: none"> - General Provision of the Annual GAA and Guidelines on the Release of Funds (NBC 535 for 2012) - Secs. 33 (6) and 49, Chapter 5, Book VI of EO 292 dated July 25, 1987 	<ol style="list-style-type: none"> 1 Agency Request with written reason/justification for realignment, concurrence of the proponent legislator or the Vice President whichever is applicable 2 Certification from the head of the budget office/ local treasurer, duly noted by the agency head/ local chief executive concerned that the fund being requested for realignment has not yet been obligated and is still available 3 In addition, for LGUs, certification of non- implementation of programs/projects proposed to be realigned, and if funding checks have already been issued/credited to the account of the LGU,submit a Remittance Advice of the amount returned to the BTR 4 In case the substituted program/project identified by a District Representative is outside his/her congressional jurisdiction, written concurrence of the District Representative of the beneficiary congressional district 	<ul style="list-style-type: none"> - Sec. 39,Chapter 8 Book IV of EO No. 292 dtd. July 25, 1987 - NBC No. 537 dtd. Feb. 20, 2012 - Sec. 6 of the Public Works Act 	
<ol style="list-style-type: none"> 1. Across Allotment Classes 2. Within Capital Outlays 	<ol style="list-style-type: none"> 1 Agency Request 2 Latest SAOB 3 Certification on the Availability of Funds by the Budget Officer/Chief Accountant, identifying the specific P/A/Ps and objects of expenditures to be realigned 4 Justification for the realignment and specific P/A/P 5 Financial Plan /Physical Plan 	<ul style="list-style-type: none"> - General Provision of the Annual GAA and Guidelines on the Release of Funds (NBC 535 for 2012) - Secs. 33 (6) and 49, Chapter 5, Book VI of EO 292 dated July 25, 1987 						
<ol style="list-style-type: none"> 1 Agency Request with written reason/justification for realignment, concurrence of the proponent legislator or the Vice President whichever is applicable 2 Certification from the head of the budget office/ local treasurer, duly noted by the agency head/ local chief executive concerned that the fund being requested for realignment has not yet been obligated and is still available 3 In addition, for LGUs, certification of non- implementation of programs/projects proposed to be realigned, and if funding checks have already been issued/credited to the account of the LGU,submit a Remittance Advice of the amount returned to the BTR 4 In case the substituted program/project identified by a District Representative is outside his/her congressional jurisdiction, written concurrence of the District Representative of the beneficiary congressional district 	<ul style="list-style-type: none"> - Sec. 39,Chapter 8 Book IV of EO No. 292 dtd. July 25, 1987 - NBC No. 537 dtd. Feb. 20, 2012 - Sec. 6 of the Public Works Act 							

Type of Request / DBM Action	Documentary Requirements	Legal Basis
<p>C.3 Unbooked Obligations</p>	<ol style="list-style-type: none"> 1 Agency Request 2 Justification 3 Certification of current year savings of the agency 4 MCP 	<ul style="list-style-type: none"> - DBM Policy under Sec. 3.2, NBC No.416 dtd. Mar.31,1990
<p>C.4 Overdraft in Allotment</p>	<ol style="list-style-type: none"> 1 Agency Request 2 Latest SAOB 3 Justification/reason for the overdraft 	<ul style="list-style-type: none"> - Sec. 41, Chapter 5, Book VI of E. O. 292 dtd. July 25, 1987
<p>D. AUTOMATIC APPROPRIATIONS - Issuance of SARO/NCA</p>		
<p>D.1 Use of Proceeds from Sale of Unserviceable Equipment</p>	<ol style="list-style-type: none"> 1 Agency Request 2 OR issued by agency covering receipt of proceeds from the sale of unserviceable equipment 3 Deposit Slip validated by the bank 4 List of Deposited Collections 5 Copy of Remittance Advice covering deposit of collection to BTr or Certification from BTr of the amounts actually remitted/ deposited 6 List of equipment to be purchased with corresponding cost & justification including inventory of similar equipment 7 Clearance/permit from proper authority (in case items to be purchased require special permits and/or clearances) 8 OP approval for purchase of motor vehicle, if applicable 9 MCP 	<ul style="list-style-type: none"> - EO 309 dtd. Mar. 8, 1996 - NBC No. 424 dtd. Aug. 28, 1991 - Gen. Prov. of the Annual GAA and Guidelines on the Release of Fund (NBC 535 for 2012) - Sec. 79 of PD 1445 dtd. Jun.11, 1978
<p>D.2 Customs Duties and Internal Revenue Taxes</p>	<ol style="list-style-type: none"> 1 Agency Request 2 Quarterly Report of Taxes and Duties Availment 3 Statement of Account/ Assessment 4 MCP 	<ul style="list-style-type: none"> - Sec. 15 GP, RA 7078 (1991 GAA) - DBM-DOF JC No. 2-91 dtd. Nov. 19,1991 - BEG No. 91-4 dtd. Dec.27, 1991
<p>D.3 Special Account in the General Fund (SAGF)</p>	<ol style="list-style-type: none"> 1 Special Budget Request 2 Statement of Receipts/ Disbursement duly certified by the Auditor/Chief Accountant 3 Latest Trial Balance 4 Latest SAOB 5 Accomplishment Report 6 Financial Plan / Physical Plan 7 MCP 8 BTr Certification on the availability of the SAGF 	<ul style="list-style-type: none"> - Gen. Prov. of the Annual GAA and Guidelines on the Release of Fund (NBC 535 for 2012) - Sec. 35, Chapter 5, Book VI of EO 292 - PD Issued / law passed for the specific purpose of the special account being created

Type of Request / DBM Action	Documentary Requirements	Legal Basis
D.4 Availment of Grant Proceeds	<ol style="list-style-type: none"> 1 Agency Request 2 Credit Advice from the BSP 3 Certification from the BTr 4 Grant Agreement 5 Project Profile 6 Physical Plan / Financial Plan 7 MCP 	<ul style="list-style-type: none"> - COA-DBM-DOF JC No. 2-97 dtd. Mar. 21, 1997
II. TRUST RECEIPTS		
Trust receipts deposited with the BTr Per EO 338		
A.1.a Trust Receipts under Fund 184 - Issuance of NCAs (not subject to special budget)	<ol style="list-style-type: none"> 1 Agency Request 2 Proof of receipt of trust or Official Receipt 3 BTR Certification 	<ul style="list-style-type: none"> - EO No. 338 dated May 17, 1996 - COA-DBM-DOF JC No. 1-97 dtd. Jan. 2, 1997 - General Provision of the Annual GAA and Guidelines on the Release of Funds (NBC 535 for 2012)
A.1.b Refund of payment of fees/other collections	<ol style="list-style-type: none"> 1 Agency Request 2 Photocopy of OR duly certified by the Chief Accountant & approved by the Agency Head 3 Photocopy of Deposit Slip validated by the bank/ BTR Certification 4 Justification 	<ul style="list-style-type: none"> - EO No. 338 dtd. May 17, 1996 - COA-DBM-DOF Joint Circular No. 1-97 dtd. Jan. 2, 1997 - Gen. Prov. of the Annual GAA and Guidelines on the Release of Fund (NBC 535 for 2012)
A.1.c Payment of Rewards to Informants on Violators of internal revenue, tariff and customs laws, rules and regulations	<ol style="list-style-type: none"> 1 Agency Request 2 Resolution of the BIR or BOC Rewards Finance Committees duly endorsed by the Department of Finance 3 Proof that the tax/duties due had been collected and deposited with the BTr 4 MCP 	<ul style="list-style-type: none"> - EO No. 338 dtd. May 17, 1996 - Internal Revenue Tariff/ Customs Codes - COA-DBM-DOF Joint Circular No. 1-97 dtd. Jan. 2, 1997 - Gen. Prov. of the Annual GAA and Guidelines on the Release of Fund (NBC 535 for 2012)
A.1.d Trust Liabilities under Fund 284 - For issuance of SARO/NCA	<ol style="list-style-type: none"> 1 Agency Request 2 Proof of receipt of trusts / Official Receipt 3 BTr Certification 4 Other pertinent documents such as: list of equipment, motor vehicles, etc. and applicable clearances/permits, when required. 	<ul style="list-style-type: none"> - EO No. 338 dtd. May 17, 1996 - COA-DBM-1-DOF Joint Circular No.97 dtd. Jan. 2, 1997