



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
MALACAÑANG, MANILA



**NATIONAL BUDGET CIRCULAR**

No. 553  
February 28, 2014

**TO : Heads of Departments/Agencies/State Universities and Colleges and Other Offices of the National Government, Budget Officers; Heads of Accounting Units and All Others Concerned**

**SUBJECT : Implementing Guidelines of Congress Joint Resolution No. 01 dated December 26, 2013**

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- 1.0 Consistent with the Congress Joint Resolution (JR) No. 01, as approved by the President on December 26, 2013, the validity of appropriations in the FY 2013 General Appropriations Act (GAA) for Maintenance and Other Operating Expenses (MOOE) and Capital Outlays (CO) has been extended until December 31, 2014, instead of December 31, 2013 as prescribed under Section 63 of the General Provisions (GP) of R.A. No. 10352.
- 2.0 In particular, balances from the following sources as of December 31, 2013 under the FY 2013 GAA shall be treated as Continuing Appropriations in FY 2014:
  - 2.1 Calamity Fund and Quick Response Funds (QRFs), including those sourced from savings realigned in FY 2013;
  - 2.2 All other unreleased appropriations for MOOE and CO; and
  - 2.3 All other unobligated allotments for MOOE and CO.
- 3.0 Guidelines
  - 3.1 The Unobligated Allotments and Unreleased Appropriations sourced from the Calamity Fund and QRF shall be utilized for the original purpose/s for which these were appropriated in the FY 2013 GAA.
  - 3.2 All Other Unreleased Appropriations for MOOE and CO shall be utilized as follows:

- 3.2.1 As much as possible for **calamity-related purposes**, except those cited under item 3.2.2 below, subject to existing budgeting rules/regulations and provisions of law.
- 3.2.2 The following shall be used for the original purpose/s for which these were appropriated and under the same special and/or general provisions in the GAA:
- Allocations to Local Government Units, except Local Government Support Fund;
  - Foreign-assisted Projects Fund;
  - Contingent Fund;
  - Department of Education- School Building Program;
  - Department of Public Works and Highways - Infrastructure Program; and,
  - Other sources as may be identified/approved by the President.
- 3.3 All Other Unobligated Allotments for MOOE and CO shall be utilized as follows:
- 3.3.1 Calamity-related unobligated allotments shall be exclusively used for said calamity-related programs, projects, and activities.
- 3.3.2 Non-calamity related unobligated allotments shall be used for the implementation of priority programs and projects, such as the maintenance, reconstruction, repair and rehabilitation of schools, hospitals, roads, bridges, and other buildings and essential facilities as well as other expenditures required for the operations of the National Government, in affected areas hit by calamities identified in Joint Resolution No. 1., subject to existing budgeting rules/regulations and provisions of law.
- 3.3.3 Should the unobligated allotments in Item 3.3.2 be no longer necessary for calamity-related programs, these shall be utilized for the original purposes for which these were appropriated in the FY2013 GAA and shall be subject to the same special and/or general provisions in the GAA.
- 3.4 For item 3.3 hereof, the department concerned shall submit the following documents to the DBM to support its request for issuance of a SARO, if necessary:
- 3.4.1 Justification/s for the said request;

- 3.4.2 Certification of latest available balances of allotment duly signed by the Budget Officer/Finance Officer and head of agency, identifying the specific authority, P/A/P and object class where the allotment is generated;
- 3.4.3 Latest Statement of Appropriations, Allotment, Obligation, Disbursements, and Balances, Financial Plan, Physical Plan and Monthly Disbursement Program; and
- 3.4.4 Such other pertinent documents as may be required under Section 35, Chapter 5 Book VI of Executive Order No. 292, s. 1987.

4.0 Reportorial Requirements:

- 4.1 The implementing department/agency/government owned and controlled corporations (GOCC), shall submit to the oversight agencies, quarterly financial accountability reports on the utilization of funds (as prescribed in DBM-COA Joint Circular No. 2013-1, dated March 15, 2013) not later than the 30th day of the month following the end of the quarter, in printed form and by way of electronic document. The reports shall be submitted to the DBM, the House Committee on Appropriations, the Senate Committee on Finance, and the Commission on Audit, through their respective websites.
- 4.2 The DBM shall be responsible for consolidating the reports from government units concerned and in posting a quarterly report on the status of the continuing appropriations on its official website. The implementing departments/agencies/GOCCs shall likewise regularly post consistent information in their respective websites.

5.0 This Circular shall take effect immediately.

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**FLORENCIO B. ABAD**  
Secretary

