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

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NATIONAL BUDGET CIRCULAR

No. 556

Date: January 5, 2015

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

SUBJECT : Guidelines on the Release of Funds for FY 2015

1.0 POLICY STATEMENT

To promote greater budget efficiency, all government agencies should execute their programs, activities and projects (P/A/Ps) and deliver planned results in a timely manner. For this purpose, the early submission of the details of agencies' 2015 plans and targets as reflected in their Budget Execution Documents (BEDs), has been prescribed on or before November 30, 2014 per National Budget Circular No. 555.

Likewise, the implementation of vital reforms during budget execution will be continued. These include the following: 1) **General Appropriations Act-as-Release-Document (GAARD)** to facilitate the procurement process and bolster the efforts to minimize carry-over allotments in the succeeding year; 2) **Unified Accounts Code Structure (UACS)** to ensure efficient fund release, accounting and reporting of financial transactions by agencies; 3) **Performance-Informed Budgeting (PIB)** to make clear to the public and legislators the outputs and outcomes agencies are committing to deliver in exchange for their budgets; and 4) **Checkless Payment System (CPS)** through Advice to Debit Account (ADA) to settle government payables in a timely and transparent manner as well as ensure predictability of disbursements.

2.0 PURPOSES

2.1 To provide policies, rules and regulations on the implementation of the FY 2015 Budget;

2.2 To prescribe the procedural guidelines on the release and utilization of funds for FY 2015; and

2.3 To reiterate/prescribe guidelines in the monitoring of releases and agency performance relative to the PIB.

3.0 COVERAGE

All government agencies, including Local Government Units (LGUs) and Government Owned or Controlled Corporations (GOCCs) receiving budgetary support from the national government from all sources such as the 2015 General Appropriations Act (GAA), R.A. No. 10651, Continuing Appropriations (2014 GAA, R.A. No. 10633 and 2014 Supplemental Appropriations, R.A. No. 10652) and Automatic Appropriations.

4.0 GENERAL GUIDELINES

4.1 The effectivity of the FY 2015 GAA, R.A. No. 10651 is on **January 1, 2015** as provided under General Provision **(GP) No. 102** of said law.

4.2 The appropriations authorized under R.A. No. 10651 shall be valid for release and obligation, as follows:

4.2.1 Appropriation for Personnel Services (PS) authorized for all government agencies, as well as those enjoying fiscal autonomy shall be valid for release and obligation until December 31, 2015 consistent with **GP No. 1**.

4.2.2 Appropriations for Maintenance and other Operating Expenses (MOOE) and Capital Outlays (CO) shall be available for release and obligation for the purpose specified, and under the same special provisions applicable thereto, for a period extending to one fiscal year (i.e., 2016) after the end of the year in which such items are appropriated (i.e., 2015), pursuant to **GP No. 61.**

4.3 Notwithstanding the extension of the validity of FY 2015 appropriations for MOOE and CO up to 2016, agencies/operating units (OUs) shall ensure that priority socio-economic and development program and projects, as well as, those intended to mitigate and address disaster-related concerns are executed within one year, thereby allowing the delivery of public goods and services at the soonest possible time. Timely implementation of programs and projects as a result of good planning will improve public spending and the quality of service delivery to the public. Efficient spending and program implementation, i.e., in terms of absorptive capacity and disbursement performance are considered part of the performance assessment of departments/agencies/OUs.

4.4 In line with the FY 2015 fiscal targets, the Allotment Release Program (ARP) shall serve as the ceiling for the aggregate allotment releases during the year from all sources. The ARP of each NGA shall be an amount equal to its appropriations from the following sources:

4.4.1 New appropriations under the FY 2015 GAA, such as: agency specific budget and allocations or additional releases from Special Purpose Funds (SPFs);

4.4.2 Automatic appropriations for Retirement and Life Insurance Premiums (RLIP), Special Accounts in the General Fund (SAGFs), and other items classified as such under the appropriate tables (i.e., **Tables B.2.c, B.17 and H**) of the FY 2015 Budget of Expenditures and Sources of Financing (BESF); and

4.4.3 Continuing Appropriations, to wit:

4.4.3.1 FY 2014 GAA, R.A. No. 10633, i.e., 2015 allotments charged against the FY 2014 unreleased appropriations for MOOE and CO carried forward to the current year; and

4.4.3.2 FY 2014 Supplemental Appropriation under R.A. No. 10652.

4.5 Releases from the following multi-user SPFs authorized under the FY 2015 GAA, which are placed under the administration of the Executive Branch, to be used as funding sources for expenditure items not provided in the agency budgets shall be consistent with the Special Provisions governing the use of the same and subject to compliance with pertinent requirements as prescribed under existing DBM issuances, i.e., Budget Circular Nos. 2012-1, 2013-1 and 2013-1A, among others, and Circulars that may be issued, as necessary:

- National Disaster Risk Reduction and Management Fund;
- Contingent Fund;
- E-Government Fund;
- International Commitments Fund;
- Miscellaneous Personnel Benefits Fund (MPBF);
- Pension and Gratuity Fund (PGF); and
- Rehabilitation and Reconstruction Program.

4.6 Funds to be released shall be consistent with the agency/OU-submitted BEDs, among others, the Financial Plan (FP), which contains the categorization of the agency budget into **"For Comprehensive Release" (FCR)** and **"For Later Release" (FLR) or the negative list**.

4.6.1 The GAARD shall serve as the obligational authority for the comprehensive allotment release of budgetary items appropriated in the GAA, categorized as **FCR**.

4.6.2 The SARO shall cover budgetary items under **FLR** (negative list), subject to compliance with required documents/clearances.

4.6.3 The GARO shall cover the comprehensive release of RLIP which is an automatically appropriated expenditure item.

4.7 The following annexes to this Circular present the summary of budgetary items under the FCR and FLR categories:

4.7.1 FY 2015 GAA, R.A. No. 10651

<u>FCR through the GAARD</u>

4.7.1.1 **Annex A** - Summary of Appropriations under **FCR,** by department/agency/OU;

4.7.1.2 **Annex A1** - Summary of Transferred Appropriations From One Department to Another or Within the Department under **FCR**;

FLR through SAROs

4.7.1.3 **Annex B** - Summary of Appropriations under FLR, by department/agency/OU and by P/A/P;

4.7.1.4 **Annex B1** - Summary of Transferred Appropriations From One Department to Another under FLR;

4.7.2 Automatic Appropriations

4.7.2.1 **Annex C** - Summary of Automatic Appropriations under **FCR** through GARO for RLIP and SARO for other items by department/agency/OU; and

4.7.2.2 **Annex C1** - Summary of Automatic Appropriations under **FLR** through SARO by department/agency/OU.

4.8 Transferred Appropriations

For certain departments/agencies which are authorized under Special Provisions in the GAA to transfer to other departments/agencies or within the department, specific appropriations for implementation of program/projects/activities, the following shall be observed in the release of transferred appropriations:

4.8.1 Comprehensive release through the GAA for the following programs/projects already disaggregated by OU, shown in Annex A1:

PARTICULARS	FROM	TO
1. Basic Education Services	DepEd	ARMM
2. Basic Education Services	DepEd - ROs	DepEd - CO
3. National Rice Programs, National Livestock Program, National Corn, National High Value Crops Program, Organic Agriculture Program, Market Oriented Program	DA	ARMM-DAF
4. National Fisheries Program	DA-BFAR	ARMM-DAF
5. Farm to Market Road Projects	DA-OSEC-RFUs	DPWH-CO
6. Farm to Market Road Projects	DA-OSEC-CO	DPWH-ARMM
7. Government Assistance to Students and Teachers in Private Education (GASTPE)	DepEd - ROs	DepEd - CO
8. Pantawid Pamilya (Implementation of Conditional Cash Transfer)	DSWD-ROs	DSWD-CO

4.8.2 For Later Release through SARO for the following programs/projects subject to submission of certain documentary requirements, as shown in Annex B1:

1. Basic Education Facilities	DepEd	DPWH
2. Basic Education Facilities	DepEd RO	DepEd CO
3. National Rice Program, National Livestock Program, National Corn, National High Value Crops Program, Organic Agriculture Program, Market Oriented Program	DA	ARMM-DAF
4. National Health Insurance Program to the Indigents	DOH	Philippince Health Insurance Corporation (PHIC)
5. Payapa at Masaganang PamayaNan Program (PAMANA) and Bangsamoro Programs	DOH	PHIC

4.8.3 Pursuant to the pertinent special provisions in the GAA, the appropriations from the source department/agency (where the appropriation is originally allocated per GAA) are effectively transferred to the recipient department/agency. Thus, issuance of SARO for memo entries covering said transfers of appropriations shall no longer be necessary.

4.9 Automatic Appropriations

Consistent with the FY 2015 BEDs submitted by the OUs/agencies, funds shall be released in the following manner:

4.9.1 Comprehensive release for items under **FCR** per **Annex C**:

4.9.1.1 Annual requirement for **RLIP** through **GARO**, by department/agency/OUs and by P/A/P**, except** the RLIP of the Metropolitan Manila Development Authority and ARMM- DepEd.

4.9.1.2 Annual requirements for the following items through SARO:

- Interest Payments;
- Internal Revenue Allotment (IRA); and
- Operating requirements of the following agencies included in Table B.17 of the 2015 BESF which are fully dependent on income collections accruing to its SAGFs or with very minimal budget provision in the GAA:
  - DOF, Insurance Commission (IC) - PS, MOOE and CO;
  - DOTC, Office of Transport Security (OTS) - PS, MOOE and CO;
  - DOLE - Office of the Secretary - PS and MOOE; and
  - OEO - HLURB - MOOE and CO.

4.9.2 Release of the following items under FLR per **Annex C1**, through SARO:

4.9.2.1 SAGFs of agencies **other than those** cited in item no. 4.9.1.2 of this Circular, based on special budget request (SBR) and Bureau of Treasury (BTr) certification on fund availability;

4.9.2.2 Adjustments on IRA (decrease or increase) to be issued in the 4th quarter; and

4.9.2.3 Other automatic appropriations, i.e., Tax Expenditure Fund (TEF), Grant Proceeds except for Pension for the Presidents' spouses.

4.10 Release of funds shall be made directly to the NGAs and their OUs. An OU is defined as an organizational entity, directly receiving NCAs from DBM being capable of administering its own funds.

4.10.1 Funds allocated for Regional Offices (ROs) and OUs, but included in the budget of their Central Offices or which are specifically allocated for the different ROs/OUs, shall be **directly** released to said ROs/OUs in accordance with the approved distribution of expenditures, pursuant to **GP No. 64** of the FY 2015 GAA.

4.10.2 Lump-sum appropriations shall only be released, upon receipt by DBM of the complete details or list of sub-programs/activities with a corresponding cost up to the lowest level (provincial, city, municipal level as the case may be) pursuant to **GP No. 65** of the FY 2015 GAA.

4.11 Appropriations under the FY 2014 Supplemental Budget, R.A. No. 10652 shall be used only for the purposes indicated in the said law and subject to the relevant special and general provisions under R.A. No. 10633 (FY 2014 GAA). Release of the same shall be made directly to the implementing agencies/OUs through issuance of SAROs. Agencies concerned shall submit their Special Budget Requests (SBRs) to DBM on or before February 13, 2015.

4.12 Use of Fees and Income

4.12.1 Fees collected for seminars, trainings and conferences conducted can be used for the related expenses of said activities by agencies which do not have appropriation for these expenditure items in their budget, consistent with **GP No. 11**.

4.12.2 Proceeds from the sale of official publications may be used by those agencies which do not have appropriations in their budgets to defray the cost of preparing, printing and disseminating such publications, subject to pertinent budgeting, accounting and auditing rules and regulations, consistent with **GP No. 12**.

4.12.3 Service fees collected from GSIS, HDMF, PHIC, mutual benefits associations/cooperatives, duly licensed insurance companies accredited by the appropriate government agency, and rural banks accredited by the Bangko Sentral ng Pilipinas, shall be used exclusively by the agency for the operation of its Provident Fund established in favor of all its employees, pursuant to **GP No. 49**.

4.12.4 Excess income (actual collections vis-à-vis the targets shown in Table C.4 of the FY 2015 BESF) realized and deposited with the Bureau of the Treasury pursuant to **Special Provision No. 8 of the Unprogrammed Fund** may be authorized to augment agencies' operating requirements for the current year **except PS,** as long as the proposed utilization of excess income shall result to better delivery of services.

4.13 As a general rule, agencies and offices must spend what is programmed in their appropriations in the GAA, pursuant to **GP 73** of FY 2015 R.A. No. 10651. **Separate guidelines will be issued by DBM for realignment of funds and use of savings.**

4.14 Observance of the following transparency provisions in the 2015 GAA:

4.14.1 The DBM will post in its website, the enacted GAA for 2015 as well as the UACS Codes to be applied for the FY 2015 GAA.

4.14.2 Per **GP No. 97**, department/agencies implementing infrastructure projects shall post in their respective websites, within thirty (30) days from entering into contract with the winning contractor, the following information per project:

- Project title, detailed description for each project which shall include the nature and location thereof;
- Detailed estimates in arriving at the Approved Budget for the Contract; and,
- Winning contractor and the detailed estimates of the bid as awarded.

4.14.3 Per **GP No. 98**, all agencies shall maintain an official website where its transparency seal shall be posted which shall contain the following information:

- Agency's mandates and functions, names of its officials with their position and designation and contact information;
- Budget and Financial Accountability Reports (BFARs), as required under COA-DBM Joint Circular No. 2014-1 and such guidelines as may be issued during the year.
- Annual reports on the status of income authorized by law to be retained and/or used and be deposited outside of the National Treasury, in line with the total resource budgeting policy. These shall include the legal basis for its retention and/or use, the beginning balance, income collected and its sources, expenditures, and ending balance for the preceding fiscal year.
- Agency approved budget and corresponding targets immediately upon approval/passage of the 2015 GAA;
- Major programs and projects categorized in accordance with the five (5) key results areas under EO No. 43, s. of 2011;
- Programs/projects/beneficiaries as identified in the applicable Special Provisions;
- Status of implementation of said program/projects and project evaluation and/or assessment reports; and
- Annual procurement plan, contracts awarded and the name of contractors/suppliers/consultants.

4.14.4 Per Section 6 of R.A. 10652 (Supplemental Budget), the concerned implementing agencies shall ensure that the details of projects, such as the name of contractors or suppliers and corresponding amount paid, are included as part of the information posted on their transparency seal under GP No. 91 under R.A. No. 10633 (FY 2014 GAA).

4.14.5 Other special provisions under the respective budget of selected agencies under the 2015 GAA, R.A. No. 10651.

4.15 Validity of Appropriations and Other Timelines:

4.15.1 The appropriations under the following shall be available for release and obligation for the specified purposes:

- FY 2015 GAA, R.A. 10651
  - PS appropriations until December 31, 2015.
  - MOOE and CO appropriations until December 31, 2016 per **GP No. 61.**
- FY 2014 Continuing Appropriations
  - MOOE and CO appropriations under R.A. 10633 until **December 31, 2015**
  - MOOE and CO appropriations under R.A. 10652 (Supplemental Budget) until December 31, 2015 per Section 5 of said R.A. The deadline for submission of SBRs for releases chargeable against this source shall be on **February 13, 2015**;
- All programmed amounts under Automatic Appropriations for PS, MOOE, and CO shall be available for release and obligation up to **December 31, 2015, only**.

4.15.2 Validity of NCAs issued

- NCA issued and credited to the Regular MDS Sub-Accounts of agencies/OUs for their regular operations, shall be valid **until the last working day of the 3rd month of that quarter** pursuant to DBM Circular Letter (CL) No. 2013-12.
- NCA issued and credited to the Special MDS Accounts of agencies specifically for payment of RG/TL benefits as shall be valid **until the last working day of the following month** when the NCA was issued pursuant to DBM Budget Circular No. 2013-1.
- NCA issued for trust receipts and credited to the Trust MDS Account of agencies shall be valid **until the last working day of the year**.
- NCAs issued to the BTr for working funds of agencies shall be valid **until the last working day of the year.**

4.15.3 Other timelines:

- **January 30, 2015** - deadline for submission to DBM of agencies' revised Performance Targets corresponding to changes, i.e., increases, reductions, new budgetary items introduced in the GAA;

- **May 31, 2015** - deadline for submission to DBM of agencies' Operating Monthly Disbursement Program (OMDP) per NBC 555;

- **November 15, 2015** - deadline for submission to DBM of agency request/s for any release requiring issuance of SAROs/additional NCAs;

- **Dates prescribed under DBM-COA Joint Circular No. 2014 - 1** - submission of the BFARs

4.16 Periodic monitoring and review of agency utilization of funds in the production/delivery of goods/services to the public vis-à-vis plans/targets for a given period shall be undertaken by DBM, thru review of the submitted BEDs and quarterly BFARs. Regular consultations for selected departments shall be conducted to monitor their fund utilization (in terms of actual obligations and disbursements) and accomplishment of targeted physical outputs, as well as revenue generation against targets.

4.16.1 Considering the changes (increases, reductions and new budgetary items) introduced in the 2015 GAA, it is imperative that the concerned agencies shall correspondingly adjust their committed performance targets in the submitted Physical Plans.

4.16.2 In case of delays in program/project implementation, the OUs/agencies shall develop a detailed remedial action plan to reflect the specific measures to be implemented that will lessen the impact, if not resolve, the identified budget execution problems/issues so as to ensure attainment of their physical and financial targets. The action program may also include the identification of risks and bottlenecks, the timetable of the measures, and reflect the indicators that will show if the agency is succeeding. The action programs shall be discussed with and monitored by DBM.

4.16.3 Results of the performance review will:

4.16.3.1 Provide information as to how much and at what cost the government provides for goods and services to the public, if outputs are accomplished as planned;

4.16.3.2 Track resource leakages and implementation delays, determine factors influencing the level of performance and identify necessary measures/improvement plans to be undertaken for the remaining period of the year;

4.16.3.3 Serve as guide in deciding whether reallocation of funds or additional release is necessary during the year;

4.16.3.4 Be used for analysis and preparation of reports on the status of the budget for submission to the President; and

4.16.3.5 Serve as inputs in the preparation of the budget for the succeeding year.

5.0 SPECIFIC GUIDELINES

5.1 Comprehensive Release of Appropriations through the GAA

5.1.1 Based on the GAARD, departments/agencies/OUs can immediately obligate their budget allocations, i.e., enter into contracts (subject to procurement rules), taking into consideration their quarterly plans per submitted FP but not to exceed the amounts indicated in **Annexes A** and **A1** of this Circular.

5.1.1.1 For **PS – 100%** of the approved budget per GAA pertaining to filled positions of NGAs. PS allotments comprehensively released may be used by the agency to cover the PS deficiency resulting from filling up of vacant positions. Agencies may submit to DBM, request(s) for release of additional allotments for the PS deficiencies, to be charged against the appropriate funds for the purpose.

The comprehensive release for PS shall include lump-sum funds under the budget of DepEd, which shall be subject to certain documentary requirements prior to obligation:

- Equivalent Record Forms (ERFs);
- Conversion to Master Teacher (MT) Positions;
- Reclassification of Positions; and
- Special Hardship Allowance, net of budget provision for increase.

5.1.1.2 For **MOOE and CO – 100%** of the amount categorized under comprehensive release per FP. This includes provisions for the following, among others:

- Quick Response Fund under the budgets of DSWD-OSEC, DND-OSEC and OCD, DA-OSEC, DepEd-OSEC, DOTC-OSEC, DOH-OSEC, DPWH-OSEC and NIA;

- Lump sum for Repair and Maintenance of School Buildings under MOOE of the budget of the DepEd;

- Centrally-Managed Items (CMIs) of agencies concerned, if already disaggregated per FP;

- Farm to Market Roads of DA categorized as FCR;

- Bottom-Up Budgeting (BuB) projects of agencies concerned, per Volume I of the FY 2015 GAA. Despite the comprehensive release, those BuB projects to be implemented by LGUs which have not yet complied with the Good Financial Housekeeping component of the Seal of Good Local Governance, and the LGU Public Financial Management (PFM) Improvement Program shall be subject to conditional obligation by the department/agencies concerned.

- Provisions for Supplies and Materials as well as Office Equipment, subject to submission of FY 2015 APP-CSE;

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

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

- Research and development in agriculture and fisheries, natural, technological and engineering sciences, subject to consistency with the master plan of the Department of Science and Technology and Department of Agriculture on the priority research programs and projects to be implemented;

- Books to be procured by agencies other than schools and The National Library exceeding the authorized five (5) copies per title, subject to prior approval from DBM;

- On-going FAPs, subject to compliance with certain conditionalities; and

- Grants, subsidies and contributions – subject to compliance of the details indicating among others, the purpose, amount intended for each beneficiary, and the list of recipients.

5.2 Appropriations For Later Release

5.2.1 The following appropriation items categorized under the FLR/Negative List shall be released directly to the OUs subject to the submission of SBRs duly supported with separate/detailed FP, MDP, physical plan and other documentary requirements.

5.2.1.1 For CMIs or lump-sum appropriations within the Agency Specific Budgets, the agencies concerned shall submit to DBM, their SBR supported with the list of specific OUs which shall implement the project and amount allocated to each OU;

5.2.1.2 Health Facilities Enhancement Program (HFEP) and National Health Insurance Program of DOH;

5.2.1.3 For charges against **multi-user SPFs,** agencies shall submit to DBM an SBR for eligible expenditures for issuance of SARO consistent with the Special Provisions of the SPF concerned.

- **PGF** shall be used to fund the pension requirements, RG and TL benefits of retired government personnel including those retiring under R.A. 1616, monetization of leave credits of government employees, separation and incentives

for those affected by restructuring, merger, streamlining, abolition, or privatization:

- The following procedures shall be adopted in the release of **pension** benefits of AFP retirees and war/military veterans of the DND (GHQ and PVAO), uniformed personnel of DILG (BFP, BJMP, PNP including PC-INP), DENR-NAMRIA, DOTC-PCG and other retirees whose pension are funded by the national government (i.e., ERC);

  - Initial SARO/NCA shall be issued to cover three (3) months requirements i.e., January to March, 2015 or equivalent to one fourth (1/4) of the pension allocation under PGF of the FY 2015 GAA.

  - Subsequent SAROs/NCAs 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 as of March 31, 2015.

- **MPBF** shall be used to fund PS deficiencies of employees who are still in the government service such as salaries, bonuses (including performance-based bonuses and performance enhancement incentive), allowances, associated premiums and other personnel benefits, if cannot be accommodated within agency savings.

5.2.2 Release of SARO/NCA for **Budgetary Support to GOCCs,** through the BTr, shall be made as follows:

5.2.2.1 For those GOCCs heavily subsidized by the national government, initial comprehensive release shall cover first quarter requirements, i.e., amount programmed for operating subsidy for three (3) months (January to March, 2015) or equivalent to one-fourth of the total subsidy appropriation per FY 2015 GAA, R.A.10651;

5.2.2.2 BuB projects under the National Irrigation Administration amounting to P46 Million shall likewise be released comprehensively through SARO; and

5.2.2.3 Subsidies for the rest of the year (April to December requirements) as well as equity contributions shall be categorized under Negative List.

5.2.3 Release of SARO/NCA for **Budgetary support/assistance to the LGUs** shall be made as follows:

5.2.3.1 The annual IRA of provinces, cities/municipalities and barangays shall be released comprehensively through SAROs by the DBM CO/ROs as fund administrators of the IRA.

5.2.3.2 Special Shares of LGUs in the Proceeds of National Taxes and Fire Code Fees as well as Local Government Support Fund (LGSF), shall be released consistent with the Special Provisions of the FY 2015 GAA and specific guidelines governing the allocation and use of the funds.

5.2.3.3 Provision for BuB projects under the LGSF amounting to P2.8 Billion shall be released comprehensively but subject to conditional obligation upon as cited in Item 5.1.1.2 of this Circular.

5.2.3.4 Any adjustments, to effect the authorized deductions from the IRA, i.e., LGU contributions to Metropolitan Manila Development Authority and loan amortization to Municipal Development Fund Office, shall be covered by separate SAROs before the end of the year.

5.3 Issuance of Disbursement Authorities

5.3.1 **NCAs (using the modified form per Circular Letter No. 2014-11)**

5.3.1.1 An initial comprehensive NCA shall be issued directly to the OUs covering the first semester requirements, i.e., January to June, 2015, chargeable against the current year budget. This shall be consistent with the agency submitted MDP as prescribed under NBC 555, which shall include current year requirements and prior years' accounts payables.

5.3.1.2 Additional NCA's may be issued for allotments charged against Continuing Appropriations under RA No. 10633 and Supplemental Appropriation under RA No. 10652, as well as prior years' obligations which become A/Ps in the current year.

5.3.1.3 Succeeding comprehensive NCAs shall be issued to cover the 2nd semester regular requirements, subject to the submission of BFARs as of end of June 30 and consistent with the DBCC-approved MDP.

5.3.1.4 To maximize the use of the available NCAs under the Regular MDS Account, the Common Fund System shall be adhered to. Under this system, cash allocations released to NGAs/OUs under the Regular MDS sub-account shall be used also to cover payment of **current year and prior years'** A/Ps of **all** creditors/payees (external and internal) consistent with the MDP. All agencies are reminded to use the ADA (which shall be fully implemented in 2015) to settle government payables.

5.3.2 **NCAA**

5.3.2.1 Departments/agencies/OUs are enjoined to submit to DBM, request/s for issuance of NCAA to cover the liquidation of their actual obligations incurred against

available allotments, pursuant to DBM-COA-DOF Joint Circular 2-97 and CL No. 2003-12. It is emphasized that non-issuance of NCAAs for availments of proceeds from loans/grants thru direct payments (already taken up as constructive payments BTr report) results to accounts payable build up in the agency books.

5.3.2.2 Departments/agencies/OUs availing of foreign loan proceeds through the direct payment scheme (i.e., creditors/suppliers directly paid by the lending institution upon request of the Implementing Agency) shall ensure that requests for the issuance of NCAA be submitted to DBM, supported by the following documentary requirements:

- Photocopy of the application for withdrawal or equivalent document covering the amount requested;
- List of allotments and corresponding obligations incurred for the specific foreign loan 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.

5.3.3 **CDC**

5.3.3.1 CDC is an authority issued by DBM to DFA and 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. Non-issuance of CDCs for actual utilization of retained income by FSPs (already taken up as revenue and disbursements per BTr report) results to unreconciled accounts between BTr and agency books.

5.3.3.2 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; and
- BTr certification on actual income collected.

5.4 Use of Excess Income

5.4.1 Agencies which are already authorized by law to retain a portion of their income collections for their operating requirements, however, are no longer qualified to avail of the use of excess income.

5.4.2 Excess income is generated once actual income collected and deposited by the OU with the BTr **during the current year** exceeds the revenue estimates under the FY 2015 BESF.

5.4.3 OUs may submit to DBM a request for use of excess income once its targeted revenue level for the year per FY 2015 BESF has been realized and exceeded. The reason(s) for generating excess revenues shall be highlighted in the request (e.g., collection of new fees and charges not considered in the original revenue estimate).

5.4.4 DBM shall consider the following in determining excess income:

5.4.4.1 If excess revenue collections resulted from improved efficiency in operation or upgraded service delivery;

5.4.4.2 If collections come from new fees and charges due to implementation of new or additional activity/program started during the year, hence not considered in the original income targets per FY 2015 BESF; and,

5.4.4.3 If the estimated level of FY 2015 revenue of the OU per FY 2015 BESF is consistent with the normal trend of increases in actual collections for the past years.

5.4.5 In the event that the original revenue estimate of an OU per FY 2015 BESF was reduced as a result of their representation during the finalization of the BESF that they will be unable to maintain the normal trend of increases in their revenues **or** revenue target remains constant for the past three (3) years, the request for use of excess income shall be reevaluated, to wit:

5.4.5.1 DBM shall establish the trend of the actual revenue collections generated from regular fees and charges/recurring income by the agency during the immediately preceding years i.e., FYs 2014, 2013 and 2012.

5.4.5.2 DBM shall re-estimate the appropriate revenue level for FY 2015 by applying the established average growth rate of actual revenue collections in said preceding years.

5.4.5.3 In cases where the re-estimated revenue level of FY 2015 is lower than the actual revenue collections of the immediately preceding year (FY 2014), DBM shall use the higher level i.e., 2014 actual revenues, for purposes of computing the amount of excess income that can be availed of by the OU concerned.

5.5 Compliance to Reporting Requirements

5.5.1 Departments/agencies/OUs shall regularly submit their quarterly BFARs in a timely manner through the Unified Reporting System (URS); and

5.5.2 DBM shall regularly monitor agencies/OUs' compliance with the quarterly BFARs. It shall post in its website, agency compliance with reportorial requirements, for the public to scrutinize.

6.0 RESPONSIBILITY OF THE HEAD OF AGENCY

The Head of Agency/OU shall be held personally liable for any payment of expenditures not in accordance with the provisions of this Circular.

7.0 EFFECTIVITY

These guidelines shall take effect immediately.

FLORENCIO B. ABAD
Secretary

A001856

ANNEX A

Summary of Appropriations under For Comprehensive Release (FCR)

FY 2015 GAA

R.A. No. 10651

By Department / Agency / Allotment Class

(In Thousand Pesos)

PARTICULARS	APPROPRIATIONS					COMPREHENSIVE RELEASE (ANNEX A)				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
I. AGENCY SPECIFIC BUDGET										
CONGRESS	5,498,329	6,454,850	-	705,240	12,658,419	5,498,329	6,454,850		705,240	12,658,419
Senate	1,776,278	1,690,037		47,400	3,513,715	1,776,278	1,690,037		47,400	3,513,715
SET	70,978	34,842		1,620	107,440	70,978	34,842		1,620	107,440
CA	201,869	344,000			545,869	201,869	344,000		-	545,869
HOR	3,348,859	4,343,625		653,720	8,346,204	3,348,859	4,343,625		653,720	8,346,204
HET	100,345	42,346		2,500	145,191	100,345	42,346		2,500	145,191
OP	636,910	1,910,727	-	20,000	2,567,637	636,910	1,660,727		20,000	2,317,637
The Pres. Off	636,910	1,910,727		20,000	2,567,637	636,910	1,660,727		20,000	2,317,637
OVP	47,513	172,435	-	2,684	222,632	47,513	172,435		2,684	222,632
OVP	47,513	172,435		2,684	222,632	47,513	172,435		2,684	222,632
DAR	3,490,206	6,767,185	-	2,715	10,260,106	3,490,206	6,666,185		2,715	10,159,106
OSEC	3,490,206	6,767,185		2,715	10,260,106	3,490,206	6,666,185		2,715	10,159,106
DA	2,517,207	27,647,312	2,726	18,530,295	48,697,540	2,517,207	27,198,132	2,726	15,830,135	45,548,200
OSEC	1,546,372	22,747,453	2,276	14,705,635	39,001,736	1,546,372	22,298,273	2,276	14,005,475	37,852,396
ACPC	24,298	11,351	10	2,000,000	2,035,659	24,298	11,351	10	-	35,659
BFAR	515,819	4,115,544	420	1,683,389	6,315,172	515,819	4,115,544	420	1,683,389	6,315,172
PFIDA (FIDA + CODA)	136,955	94,316		92,435	323,706	136,955	94,316		92,435	323,706
PCAF (NAFC + LDC)	37,443	127,525	20	1,039	166,027	37,443	127,525	20	1,039	166,027
NMIS	126,667	125,517			252,184	126,667	125,517		-	252,184
PCC	61,296	291,313		46,400	399,009	61,296	291,313		46,400	399,009
PCPHDM (BUPHIRE)	68,357	134,293		1,397	204,047	68,357	134,293		1,397	204,047
DBM	447,764	918,624	107	52,276	1,418,771	447,764	918,624	107	52,276	1,418,771
OSEC	430,394	902,452	107	50,202	1,383,155	430,394	902,452	107	50,202	1,383,155
GPPB-TSO	17,370	16,172		2,074	35,616	17,370	16,172		2,074	35,616

ANNEX A

Summary of Appropriations under For Comprehensive Release (FCR)

FY 2015 GAA

R.A. No. 10651

By Department / Agency / Allotment Class

(In Thousand Pesos)

PARTICULARS	APPROPRIATIONS					COMPREHENSIVE RELEASE (ANNEX A)				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
DepEd	209,813,705	41,648,662	-	69,597,126	321,059,493	209,813,705	40,182,022		18,043,362	268,039,089
OSEC	209,708,954	41,382,623		68,139,396	319,230,973	209,708,954	39,927,983		16,599,632	266,236,569
NBDB	10,969	12,230			23,199	10,969	12,230		-	23,199
NCCT	3,246	9,855			13,101	3,246	9,855		-	13,101
NM	76,770	197,523		1,378,500	1,652,793	76,770	185,523		1,378,500	1,640,793
ECCDC					-	-	-		-	-
PHSA	13,766	46,431		79,230	139,427	13,766	46,431		65,230	125,427
						-	-		-	-
SUCS	22,714,377	10,776,370	-	8,788,760	42,279,507	22,641,322	10,340,900		8,370,566	41,352,788
DOE	297,564	608,196	93,120	2,470,892	3,469,772	297,564	463,196	93,120	2,465,892	3,319,772
OSEC	297,564	608,196	93,120	2,470,892	3,469,772	297,564	463,196	93,120	2,465,892	3,319,772
DENR	3,654,804	10,048,515	-	7,314,639	21,017,958	3,654,804	9,829,643		7,218,511	20,702,958
OSEC	2,837,424	8,355,825		6,976,756	18,170,005	2,837,424	8,174,763		6,892,818	17,905,005
EMB	182,524	460,688		154,026	797,238	182,524	422,878		141,836	747,238
MGB	333,908	289,614		139,300	762,822	333,908	289,614		139,300	762,822
NAMRIA	231,953	869,653		36,607	1,138,213	231,953	869,653		36,607	1,138,213
NWRB	36,082	43,491		7,250	86,823	36,082	43,491		7,250	86,823
PCSDS	32,913	29,244		700	62,857	32,913	29,244		700	62,857
DOF	5,754,067	5,826,913	857,796	1,424,608	13,863,384	5,589,213	5,566,334	857,796	843,389	12,856,732
OSEC	212,346	459,572		235,221	907,139	212,346	248,993		235,221	696,560
BOC	1,078,434	1,396,267		581,219	3,055,920	1,078,434	1,396,267		-	2,474,701
BIR	3,398,829	3,272,368	157,796	421,302	7,250,295	3,398,829	3,222,368	157,796	421,302	7,200,295
BLGF	122,979	62,882		15,000	200,861	122,979	62,882		15,000	200,861
BTR	343,639	327,348	700,000	90,000	1,460,987	343,639	327,348	700,000	90,000	1,460,987
CBAA	5,399	1,265			6,664	5,399	1,265		-	6,664
CDA	212,521	89,452		18,466	320,439	212,521	89,452		18,466	320,439
IC	7				7	-	-		-	-
NTRC	29,136	13,465		1,300	43,901	29,136	13,465		1,300	43,901
PMO	42,442				42,442	42,442	-		-	42,442
SEC	308,335	204,294		62,100	574,729	143,488	204,294		62,100	409,882

ANNEX A

Summary of Appropriations under For Comprehensive Release (FCR)

FY 2015 GAA

R.A. No. 10651

By Department / Agency / Allotment Class

(In Thousand Pesos)

PARTICULARS	APPROPRIATIONS					COMPREHENSIVE RELEASE (ANNEX A)				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
DFA	6,314,683	5,443,727	17,884	1,178,600	12,954,894	6,314,683	5,373,727	17,884	81,590	11,787,884
OSEC	6,273,672	5,416,861	17,884	1,177,163	12,885,580	6,273,672	5,346,861	17,884	80,153	11,718,570
FSI	35,304	12,295		302	47,901	35,304	12,295		302	47,901
TCCP	1,099	3,233		35	4,367	1,099	3,233		35	4,367
UNESCO	4,608	11,338		1,100	17,046	4,608	11,338		1,100	17,046
DOH	10,666,647	63,309,463	-	13,620,817	87,596,927	10,666,647	25,797,447		669,233	37,133,327
OSEC	10,510,714	62,837,166		13,620,817	86,968,697	10,510,714	25,325,150		669,233	36,505,097
POPCOM	107,274	199,203			306,477	107,274	199,203		-	306,477
NNC	48,659	273,094			321,753	48,659	273,094		-	321,753
DILG	74,750,764	26,167,513	-	3,648,612	104,566,889	73,915,619	25,316,878		2,834,705	102,067,202
OSEC	1,903,124	13,182,843		736,000	15,821,967	1,903,124	12,638,237		36,000	14,577,361
BFP	6,475,181	1,198,971		411,002	8,085,154	6,475,181	1,198,971		406,002	8,080,154
BJMP	3,936,608	2,595,845		189,875	6,722,328	3,936,608	2,595,845		80,968	6,613,421
LGA	17,910	193,929			211,839	17,910	193,929		-	211,839
NAPOLCOM	1,266,910	159,903			1,426,813	431,765	159,903		-	591,668
PNP	60,454,653	8,208,636		2,100,000	70,763,289	60,454,653	7,902,607		2,100,000	70,457,260
PPSC	696,378	627,386		211,735	1,535,499	696,378	627,386		211,735	1,535,499
DOJ	7,724,816	3,150,769	-	449,965	11,325,550	7,724,816	3,135,769		219,965	11,080,550
OSEC	2,830,937	599,900		200,300	3,631,137	2,830,937	599,900		130,300	3,561,137
BC	625,170	1,190,020		52,865	1,868,055	625,170	1,190,020		42,865	1,858,055
BI	363,405	278,121		70,000	711,526	363,405	278,121		-	641,526
LRA	643,528	258,793			902,321	643,528	258,793		-	902,321
NBI	590,546	424,418		94,000	1,108,964	590,546	409,418		14,000	1,013,964
OGCC	72,737	12,661		300	85,698	72,737	12,661		300	85,698
OSG	392,755	128,690		6,000	527,445	392,755	128,690		6,000	527,445
PPA	399,586	116,258			515,844	399,586	116,258		-	515,844
PCGG	50,561	47,441			98,002	50,561	47,441		-	98,002
PAO	1,755,591	94,467		26,500	1,876,558	1,755,591	94,467		26,500	1,876,558

ANNEX A

Summary of Appropriations under For Comprehensive Release (FCR)

FY 2015 GAA

R.A. No. 10651

By Department / Agency / Allotment Class

(In Thousand Pesos)

PARTICULARS	APPROPRIATIONS					COMPREHENSIVE RELEASE (ANNEX A)				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
DOLE	3,617,744	7,833,959	120	98,330	11,550,153	3,613,462	7,833,959	120	96,038	11,543,579
OSEC	1,128,742	2,992,620	120	45,573	4,167,055	1,128,742	2,992,620	120	45,573	4,167,055
ILS	15,225	8,878		155	24,258	15,225	8,878		155	24,258
NCMB	89,966	64,425			154,391	89,966	64,425		-	154,391
NLRC	518,384	142,837		4,753	665,974	514,102	142,837		2,461	659,400
NMP	29,035	35,928		3,500	68,463	29,035	35,928		3,500	68,463
NWPC	98,693	66,901		2,120	167,714	98,693	66,901		2,120	167,714
POEA	181,090	156,364		12,161	349,615	181,090	156,364		12,161	349,615
PRC	252,580	372,715		7,904	633,199	252,580	372,715		7,904	633,199
TESDA	1,304,029	3,993,291		22,164	5,319,484	1,304,029	3,993,291		22,164	5,319,484
DND	53,515,039	24,268,675	19	22,140,906	99,924,639	53,515,039	24,022,278	19	11,039,813	88,577,149
DND-Level Central Adm. & Support	950,578	2,731,711	-	408,972	4,091,261	950,578	2,721,711	-	320,500	3,992,789
OSEC	93,515	393,869		232,500	719,884	93,515	383,869		232,500	709,884
GA	180,274	735,520		29,000	944,794	180,274	735,520		29,000	944,794
NDCP	27,419	33,892		88,472	149,783	27,419	33,892		-	61,311
OCD	144,663	871,351			1,016,014	144,663	871,351		-	1,016,014
PVAO	504,707	697,079	-	59,000	1,260,786	504,707	697,079	-	59,000	1,260,786
PVAO	101,260	275,278			376,538	101,260	275,278		-	376,538
VMMC	403,447	421,801		59,000	884,248	403,447	421,801		59,000	884,248
AFP	52,564,461	21,536,964	19	21,731,934	95,833,378	52,564,461	21,300,567	19	10,719,313	84,584,360
PA	34,569,555	6,626,916		263,310	41,459,781	34,569,555	6,582,916		68,310	41,220,781
PAF	7,356,589	6,474,709		856,515	14,687,813	7,356,589	6,457,709		784,515	14,598,813
PN	8,354,347	4,598,114		498,113	13,450,574	8,354,347	4,563,365		422,113	13,339,825
Joint Level Central Adm. & Support	2,283,970	3,837,225	19	20,113,996	26,235,210	2,283,970	3,696,577	19	9,444,375	15,424,941
GHQ	2,283,970	3,837,225	19	20,113,996	26,235,210	2,283,970	3,696,577	19	9,444,375	15,424,941
DPWH	5,186,652	10,861,837	-	274,422,399	290,470,888 *	5,186,652	10,526,837		252,989,510	268,702,999
OSEC	5,186,652	10,861,837		274,422,399	290,470,888	5,186,652	10,526,837		252,989,510	268,702,999

Summary of Appropriations under For Comprehensive Release (FCR)

ANNEX A

FY 2015 GAA

R.A. No. 10651

By Department / Agency / Allotment Class

(In Thousand Pesos)

PARTICULARS	APPROPRIATIONS					COMPREHENSIVE RELEASE (ANNEX A)				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
DOST	2,615,749	10,906,320	-	4,055,745	17,577,814	2,615,749	10,900,045		4,049,220	17,565,014
OSEC	373,345	2,618,396		41,478	3,033,219	373,345	2,618,396		41,478	3,033,219
ASTI	38,193	502,948		201,030	742,171	38,193	502,948		201,030	742,171
FNRI	91,980	185,200		19,882	297,062	91,980	185,200		19,882	297,062
FPRDI	106,266	21,669		12,598	140,533	106,266	21,669		12,598	140,533
ITDI	175,265	46,734		23,090	245,089	175,265	43,034		23,090	241,389
ICTO	383,190	2,120,860		677,861	3,181,911	383,190	2,120,860		677,861	3,181,911
MIRDC	112,461	32,356		38,373	183,190	112,461	32,356		38,373	183,190
NAST	8,182	52,860		240	61,282	8,182	52,860		240	61,282
NRCP	19,883	28,220			48,103	19,883	28,220		-	48,103
PAGASA	407,798	545,874		2,483,900	3,437,572	407,798	545,874		2,483,900	3,437,572
PCAANRRD (PCAMRD +	125,206	835,277		16,291	976,774	125,206	835,277		16,291	976,774
PCHRD	31,305	451,693			482,998	31,305	451,693		-	482,998
PCIEETRD (PCIERD + P	43,004	573,577			616,581	43,004	573,577		-	616,581
PIVS	101,653	113,642		118,915	334,210	101,653	113,642		118,915	334,210
PNRI	121,803	65,194		63,000	249,997	121,803	65,194		63,000	249,997
PSHS	345,325	397,952		340,662	1,083,939	345,325	397,952		336,562	1,079,839
PTRI	41,303	19,693		8,425	69,421	41,303	17,118		6,000	64,421
SEI	30,456	2,205,872			2,236,328	30,456	2,205,872		-	2,236,328
STII	27,785	21,005			48,790	27,785	21,005		-	48,790
TAPI	31,346	67,298		10,000	108,644	31,346	67,298		10,000	108,644
DSWD	4,682,874	102,148,430	700,000	546,426	108,077,730	4,682,874	100,469,497	700,000	545,312	106,397,683
OSEC	4,596,332	102,022,265	700,000	538,604	107,857,201	4,596,332	100,370,765	700,000	538,604	106,205,701
CWC	11,312	25,385		1,600	38,297	11,312	25,385		1,600	38,297
ICAB	13,347	27,433		1,114	41,894	13,347	-		-	13,347
NCDA	22,624	13,999		3,578	40,201	22,624	13,999		3,578	40,201
NYC	35,748	43,060		1,000	79,808	35,748	43,060		1,000	79,808
JJWC	3,511	16,288		530	20,329	3,511	16,288		530	20,329
DOT	315,718	2,161,298	1,522	180	2,478,718	315,718	2,136,298	1,522	180	2,453,718
OSEC	247,112	2,037,468	1,522	180	2,286,282	247,112	2,017,468	1,522	180	2,266,282
IA	20,049	19,123			39,172	20,049	14,123		-	34,172
NPDC	48,557	104,707			153,264	48,557	104,707		-	153,264

Summary of Appropriations under For Comprehensive Release (FCR)

ANNEX A

FY 2015 GAA

R.A. No. 10651

By Department / Agency / Allotment Class

(In Thousand Pesos)

PARTICULARS	APPROPRIATIONS					COMPREHENSIVE RELEASE (ANNEX A)				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
DTI	1,108,345	2,568,374	1,215	56,374	3,734,308	1,108,345	2,568,374	1,215	56,374	3,734,308
OSEC	940,203	2,286,727	1,200	42,398	3,270,528	940,203	2,286,727	1,200	42,398	3,270,528
BOI	93,686	163,389			257,075	93,686	163,389		-	257,075
CIAP (including CMDF)	38,587	42,720		2,976	84,283	38,587	42,720		2,976	84,283
CMDF					-	-	-		-	-
PTTC	16,374	19,863		11,000	47,237	16,374	19,863		11,000	47,237
PDDCP	19,495	55,675	15		75,185	19,495	55,675	15	-	75,185
DOTC	4,150,292	13,775,241	5,575	34,943,234	52,874,342	4,150,292	13,765,241	5,575	34,943,234	52,864,342
OSEC	1,285,215	10,932,151	5,575	33,722,481	45,945,422	1,285,215	10,932,151	5,575	33,722,481	45,945,422
CAB	33,460	30,560		4,012	68,032	33,460	30,560		4,012	68,032
MARINA	175,285	713,030		267,290	1,155,605	175,285	713,030		267,290	1,155,605
OTC	11,314	6,470			17,784	11,314	6,470		-	17,784
OTS	22,759	30,238			52,997	22,759	30,238		-	52,997
PCG	2,610,335	2,050,194		947,451	5,607,980	2,610,335	2,040,194		947,451	5,597,980
TRB	11,924	12,598		2,000	26,522	11,924	12,598		2,000	26,522
NEDA	1,521,504	4,204,939	278	546,059	6,272,780	1,521,504	3,899,939	278	541,059	5,962,780
ODG	456,755	614,574		63,025	1,134,354	456,755	309,574		58,025	824,354
NSCB					-	-	-	-	-	-
NSO					-	-	-		-	-
PNVSCA	7,647	10,760	20		18,427	7,647	10,760	20	-	18,427
PPPCP	46,446	40,767			87,213	46,446	40,767		-	87,213
PSRTI (SRTC)	11,899	8,853		7,000	27,752	11,899	8,853		7,000	27,752
TARIFF	33,427	20,215			53,642	33,427	20,215		-	53,642
PSA	965,330	3,509,770	258	476,034	4,951,392	965,330	3,509,770	258	476,034	4,951,392
PCOO	601,014	497,531	-	12,600	1,111,145	477,181	497,531		12,600	987,312
PCOO-Proper	36,029	157,839			193,868	36,029	157,839		-	193,868
BBS	161,057	95,610		12,600	269,267	161,057	95,610		12,600	269,267
BCS	17,829	14,559			32,388	17,829	14,559		-	32,388
NPO	133,829				133,829	9,996	-		-	9,996

ANNEX A

Summary of Appropriations under For Comprehensive Release (FCR)

FY 2015 GAA

R.A. No. 10651

By Department / Agency / Allotment Class

(In Thousand Pesos)

PARTICULARS	APPROPRIATIONS					COMPREHENSIVE RELEASE (ANNEX A)				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
NIB	63,276	35,284			98,560	63,276	35,284		-	98,560
PIA	148,667	108,206			256,873	148,667	108,206		-	256,873
PBS-RTVM	40,327	86,033			126,360	40,327	86,033		-	126,360
OEOs	3,571,206	5,433,121	-	1,579,371	10,583,698	3,571,206	5,191,125	-	1,078,769	9,841,100
AMLC		40,000			40,000	-	40,000		-	40,000
CCC	21,558	56,692			78,250	21,558	56,692		-	78,250
CFO	26,153	51,797		4,842	82,792	26,153	51,797		4,842	82,792
CHED	233,483	2,135,286			2,368,769	233,483	2,135,286		-	2,368,769
CFL	24,366	14,400		2,300	41,066	24,366	14,400		2,300	41,066
DDB	41,621	73,614		3,840	119,075	41,621	58,614		-	100,235
ERC	104,277	165,777		207,300	477,354	104,277	95,481		207,300	407,058
FDCP	12,566	35,008		9,250	56,824	12,566	35,008		9,250	56,824
FPA	29,523	28,453			57,976	29,523	28,453		-	57,976
GAB	51,492	10,603		1,100	63,195	51,492	10,603		1,100	63,195
GCGOCC	35,664	62,997		396	99,057	35,664	62,997		396	99,057
HLURB	189,434				189,434	189,434	-		-	189,434
HUDCC	45,969	71,530		2,008	119,507	45,969	71,530		2,008	119,507
MDA	40,336	59,606			99,942	40,336	59,606		-	99,942
MTRCB	23,287				23,287	23,287	-		-	23,287
NAPC	32,932	121,003		562	154,497	32,932	121,003		562	154,497
NCCA	163,863	304,635	-	1,268,694	1,737,192	163,863	189,135	-	789,932	1,142,930
NCCA	16,656	77,509			94,165	16,656	12,009	-	-	28,665
NHCP (NHI)	50,188	108,861		629,000	788,049	50,188	58,861		629,000	738,049
NLP	51,436	59,161		159,624	270,221	51,436	59,161		159,624	270,221
NAP (RMAO)	45,583	59,104		480,070	584,757	45,583	59,104		1,308	105,995

ANNEX A

Summary of Appropriations under For Comprehensive Release (FCR)

FY 2015 GAA

R.A. No. 10651

By Department / Agency / Allotment Class

(In Thousand Pesos)

PARTICULARS	APPROPRIATIONS					COMPREHENSIVE RELEASE (ANNEX A)				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
NCIP	504,728	267,095		3,000	774,823	504,728	267,095		3,000	774,823
NCMF (OMA)	346,167	105,612			451,779	346,167	90,612		-	436,779
NICA	368,427	161,203		400	530,030	368,427	141,003		400	509,830
NSC	41,284	47,938		2,400	91,622	41,284	47,938		2,400	91,622
NTC	181,185	114,512		19,050	314,747	181,185	114,512		19,050	314,747
OPAPP	84,932	489,528		7,820	582,280	84,932	489,528		7,820	582,280
OMB (VRB)	24,397	18,291		3,138	45,826	24,397	18,291		3,138	45,826
PRRC	8,834	152,779		7,165	168,778	8,834	152,779		7,165	168,778
PCW (NCRFW)	23,928	32,969		368	57,265	23,928	26,969		368	51,265
PDEA	575,265	310,629		29,463	915,357	575,265	310,629		11,463	897,357
PHILRACOM	27,738	85,482		1,100	114,320	27,738	85,482		1,100	114,320
PSC	43,934	142,990			186,924	43,934	142,990		-	186,924
PCUP	52,243	62,235		3,295	117,773	52,243	62,235		3,295	117,773
PCDSPO	22,814	49,418			72,232	22,814	49,418		-	72,232
PLLO	22,721	13,562		150	36,433	22,721	13,562		150	36,433
PMS	166,085	147,477		1,730	315,292	166,085	147,477		1,730	315,292
AR	9,938,438	3,103,419	-	11,257,916	24,299,773	9,393,327	2,402,476		11,257,916	23,053,719
ARMM	9,938,438	3,103,419		11,257,916	24,299,773	9,393,327	2,402,476		11,257,916	23,053,719
JLEC	2,351	519	-	27	2,897	2,351	519		27	2,897
LEDAC	2,351	519		27	2,897	2,351	519		27	2,897
JUDICIARY	15,045,872	4,063,519	-	1,151,391	20,260,782	15,045,872	4,063,519		1,151,391	20,260,782
SCPLC	13,623,736	3,427,370		1,042,273	18,093,379	13,623,736	3,427,370		1,042,273	18,093,379
PET	75,536	12,522			88,058	75,536	12,522		-	88,058
SB	189,526	123,832		87,118	400,476	189,526	123,832		87,118	400,476
CA	986,924	427,274		20,000	1,434,198	986,924	427,274		20,000	1,434,198
CTA	170,150	72,521		2,000	244,671	170,150	72,521		2,000	244,671
CSC	763,134	254,451	-	96,688	1,114,273	763,134	254,451		96,688	1,114,273
CSC	739,667	209,176		88,676	1,037,519	739,667	209,176		88,676	1,037,519
CESB	23,467	45,275		8,012	76,754	23,467	45,275		8,012	76,754

ANNEX A

Summary of Appropriations under For Comprehensive Release (FCR)

FY 2015 GAA

R.A. No. 10651

By Department / Agency / Allotment Class

(In Thousand Pesos)

PARTICULARS	APPROPRIATIONS					COMPREHENSIVE RELEASE (ANNEX A)				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
COA	7,080,152	330,475	-	343,611	7,754,238	7,080,152	330,475		343,611	7,754,238
COA	7,080,152	330,475		343,611	7,754,238	7,080,152	330,475		343,611	7,754,238
COMELEC	2,881,914	2,300,392	-	11,632,604	16,814,910	2,881,914	2,300,392		11,632,604	16,814,910
COMELEC	2,881,914	2,300,392		11,632,604	16,814,910	2,881,914	2,300,392		11,632,604	16,814,910
OMBUDSMAN	1,432,037	249,426	-	140,231	1,821,694	1,432,037	249,426		140,231	1,821,694
OMB	1,432,037	249,426		140,231	1,821,694	1,432,037	249,426		140,231	1,821,694
CHR	225,286	121,880	10	7,925	355,101	225,286	121,880	10	7,925	355,101
CHR	225,286	121,880	10	7,925	355,101	225,286	121,880	10	7,925	355,101
Sub-Total, Departments	472,584,677	405,935,067	1,680,372	490,839,246	1,371,039,362	470,838,397	360,611,131	1,680,372	387,342,765	1,220,472,665
II. SPECIAL PURPOSE FUNDS										
BSGC		61,441,666		1,042,014	62,483,680	-	854,815		-	854,815
ALGU	21,316	32,680,898		769,084	33,471,298	-	2,828,955		-	2,828,955
LGSF (FSLGU)	-	3,128,955		-	3,128,955	-	2,828,955		-	2,828,955
ICF	-	9,614,526		1,110,122	10,724,648	-	1,538,683		1,110,122	2,648,805
PGF**	125,168,501	1,500,000		-	126,668,501	17,218,216	-		-	17,218,216
Sub-Total, SPFs	242,570,900	113,290,936	-	12,867,374	368,729,210	17,218,216	5,222,453	-	1,110,122	23,550,791
NEW GAA	715,155,577	519,226,003	1,680,372	503,706,620	1,739,768,572	488,056,613	365,833,584	1,680,372	388,452,887	1,244,023,456

*** The appropriation for DPWH was accordingly adjusted to correct the overstatement of P5M (P9M per GAA, instead of P4M) for construction/maintenance of flood mitigation structures and drainage systems in Camagong River, Albat, Quezon 4th Legislative District**

**** Release of the 1st quarter requirement for pension**

ANNEX A-1

Summary of Transferred Appropriations From One Department to Another/Within the Department (For Comprehensive Release)
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
			ALLOTMENT CLASS				TOTAL	
	UACS CODE	Description	PS	MOOE	FINEX	CO		
I. Transferred Appropriations Within the Department								
FROM:								
DEPED		**PROGRAMS**	(1,174,756)	(10,828,890)	-	(9,477,807)	(21,481,453)	
DEPED - Office of the Secretary - Regional Offices	2 00 00 0000	**Support to Operations**	(1,174,756)	-	-	-	(1,174,756)	
	2 00 10 0000	Implementation of the Grant of Cash Allowance, Hardship Pay, Equivalent Records Forms (ERFs), Conversion to Master Teacher (MT) Position, Reclassification of Positions and Payment of Step Increments	(1,174,756)	-	-	-	(1,174,756)	Pertains to Special Hardship Allowance (SHA) which is subject to the issuance of Guidelines by the Central Office (CO)
		National Capital Region	(2,295)	-			(2,295)	
		Region I	(55,996)	-			(55,996)	
		Cordillera Administrative Region	(68,816)	-			(68,816)	
		Region II	(59,451)	-			(59,451)	
		Region III	(26,830)	-			(26,830)	
		Region IV - A	(46,113)	-			(46,113)	
		Region IV - B	(99,777)	-			(99,777)	
		Region V	(119,731)	-			(119,731)	
		Region VI	(85,845)	-			(85,845)	
		Region VII	(84,703)	-			(84,703)	
		Region VIII	(108,398)	-			(108,398)	
		Region IX	(103,452)	-			(103,452)	
		Region X	(85,613)	-			(85,613)	
		Region XI	(64,966)	-			(64,966)	
		Region XII	(51,008)	-			(51,008)	
		Region XIII	(111,762)	-			(111,762)	

ANNEX A-1

Summary of Transferred Appropriations From One Department to Another/Within the Department (For Comprehensive Release)
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
			ALLOTMENT CLASS				TOTAL	
	UACS CODE	Description	PS	MOOE	FINEX	CO		
	3 00 00 0000	**Operations**	-	(10,828,890)	-	(9,477,807)	(20,306,697)	
	3 02 02 0000	Co-curricular and Special Learning Support Program	-	(45,143)	-	(142,500)	(187,643)	
	3 02 03 0008	Implementation of the Redesigned Technical-Vocational High School Program	-	(45,143)	-	(142,500)	(187,643)	Centrally-implemented
		National Capital Region	-	(4,013)		(5,250)	(9,263)	
		Region I	-	(2,124)		(5,500)	(7,624)	
		Cordillera Administrative Region	-	(728)		(5,750)	(6,478)	
		Region II	-	(3,263)		(18,250)	(21,513)	
		Region III	-	(5,688)		(13,250)	(18,938)	
		Region IV - A	-	(4,232)		(7,250)	(11,482)	
		Region IV - B	-	(893)		(4,500)	(5,393)	
		Region V	-	(3,197)		(9,750)	(12,947)	
		Region VI	-	(4,145)		(14,000)	(18,145)	
		Region VII	-	(3,244)		(8,000)	(11,244)	
		Region VIII	-	(6,048)		(22,500)	(28,548)	
		Region IX	-	(988)		(3,500)	(4,488)	
		Region X	-	(1,129)		(4,250)	(5,379)	
		Region XI	-	(3,002)		(8,250)	(11,252)	
		Region XII	-	(1,158)		(5,500)	(6,658)	
		Region XIII	-	(1,291)		(7,000)	(8,291)	
	3 03 03 0000	Indigenous Peoples (IP) Education	-	(74,800)	-	-	(74,800)	Centrally-implemented
		Region I	-	(3,912)		-	(3,912)	
		Region II	-	(6,533)		-	(6,533)	
		Cordillera Administrative Region	-	(8,375)		-	(8,375)	
		Region III	-	(5,455)		-	(5,455)	
		Region IV - A	-	(2,259)		-	(2,259)	
		Region IV - B	-	(4,769)		-	(4,769)	

ANNEX A-1

Summary of Transferred Appropriations From One Department to Another/Within the Department (For Comprehensive Release)
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
			ALLOTMENT CLASS				TOTAL	
	UACS CODE	Description	PS	MOOE	FINEX	CO		
		Region V	-	(3,765)		-	(3,765)	
		Region VI	-	(2,747)		-	(2,747)	
		Region VII	-	(783)		-	(783)	
		Region VIII	-	(6,193)		-	(6,193)	
		Region IX	-	(1,799)		-	(1,799)	
		Region X	-	(7,791)		-	(7,791)	
		Region XI	-	(8,582)		-	(8,582)	
		Region XII	-	(7,091)		-	(7,091)	
		Region XIII	-	(4,746)		-	(4,746)	
	3 02 06 0000	Provision of Learning Resources	-	-	-	-	-	Centrally-procured
	3 02 06 0001	Textbooks/Instructional Materials (including P100 Million for Children with Special Needs)	-	(2,572,680)	-	-	(2,572,680)	
		National Capital Region	-	(282,414)	-	-	(282,414)	
		Region I	-	(135,722)	-	-	(135,722)	
		Cordillera Administrative Region	-	(43,078)	-	-	(43,078)	
		Region II	-	(90,070)	-	-	(90,070)	
		Region III	-	(280,794)	-	-	(280,794)	
		Region IV - A	-	(332,342)	-	-	(332,342)	
		Region IV - B	-	(93,322)	-	-	(93,322)	
		Region V	-	(192,806)	-	-	(192,806)	
		Region VI	-	(212,901)	-	-	(212,901)	
		Region VII	-	(205,518)	-	-	(205,518)	
		Region VIII	-	(142,829)	-	-	(142,829)	
		Region IX	-	(105,713)	-	-	(105,713)	
		Region X	-	(123,485)	-	-	(123,485)	
		Region XI	-	(130,952)	-	-	(130,952)	
		Region XII	-	(120,666)	-	-	(120,666)	
		Region XIII	-	(80,068)	-	-	(80,068)	

ANNEX A-1

Summary of Transferred Appropriations From One Department to Another/Within the Department (For Comprehensive Release)
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
			ALLOTMENT CLASS				TOTAL	
	UACS CODE	Description	PS	MOOE	FINEX	CO		
	3 02 06 0002	Science and Mathematics Equipment	-	-	-	(1,918,132)	(1,918,132)	
		National Capital Region	-	-		(88,171)	(88,171)	
		Region I	-	-		(123,698)	(123,698)	
		Cordillera Administrative Region	-	-		(46,831)	(46,831)	
		Region II	-	-		(93,662)	(93,662)	
		Region III	-	-		(187,001)	(187,001)	
		Region IV - A	-	-		(181,833)	(181,833)	
		Region IV - B	-	-		(87,526)	(87,526)	
		Region V	-	-		(170,852)	(170,852)	
		Region VI	-	-		(180,219)	(180,219)	
		Region VII	-	-		(155,027)	(155,027)	
		Region VIII	-	-		(135,002)	(135,002)	
		Region IX	-	-		(102,382)	(102,382)	
		Region X	-	-		(101,736)	(101,736)	
		Region XI	-	-		(94,308)	(94,308)	
		Region XII	-	-		(96,569)	(96,569)	
		Region XIII	-	-		(73,315)	(73,315)	
	3 02 06 0003	Department of Education Computerization Program	-	(565,071)	-	(7,405,175)	(7,970,246)	
		National Capital Region		(27,994)		(1,926,006)	(1,954,000)	
		Region I		(39,385)		(275,725)	(315,110)	
		Cordillera Administrative Region		(19,618)		(59,996)	(79,614)	
		Region II		(28,455)		(98,766)	(127,221)	
		Region III		(48,730)		(801,756)	(850,486)	
		Region IV - A		(51,924)		(1,316,146)	(1,368,070)	
		Region IV - B		(22,665)		(210,642)	(233,307)	
		Region V		(44,305)		(431,527)	(475,832)	
		Region VI		(49,483)		(478,564)	(528,047)	
		Region VII		(54,310)		(323,279)	(377,589)	
		Region VIII		(37,815)		(173,985)	(211,800)	
		Region IX		(27,589)		(238,600)	(266,189)	

ANNEX A-1

Summary of Transferred Appropriations From One Department to Another/Within the Department (For Comprehensive Release)
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
			ALLOTMENT CLASS				TOTAL	
	UACS CODE	Description	PS	MOOE	FINEX	CO		
		Region X		(29,654)		(237,554)	(267,208)	
		Region XI		(24,543)		(406,006)	(430,549)	
		Region XII		(30,711)		(285,234)	(315,945)	
		Region XIII		(27,890)		(141,389)	(169,279)	
	3 02 06 0004	Construction, Repair and/or Renovation of Buildings for the Library Hub Program and Education Learning Centers	-	-	-	(12,000)	(12,000)	
		National Capital Region				(1,000)	(1,000)	
		Region I				(2,000)	(2,000)	
		Region IV - A				(1,000)	(1,000)	
		Region V				(1,000)	(1,000)	
		Region VI				(2,000)	(2,000)	
		Region XII				(3,000)	(3,000)	
		Region XIII				(2,000)	(2,000)	
	3 03 03 0000	Government Assistance to Students and Teachers in Private Education (GASTPE)	-	(7,571,196)	-	-	(7,571,196)	Centrally-implemented
		National Capital Region		(791,300)			(791,300)	
		Region I		(496,226)			(496,226)	
		Cordillera Administrative Region		(327,733)			(327,733)	
		Region II		(241,671)			(241,671)	
		Region III		(1,019,305)			(1,019,305)	
		Region IV - A		(1,049,317)			(1,049,317)	
		Region IV - B		(228,569)			(228,569)	
		Region V		(432,309)			(432,309)	
		Region VI		(497,322)			(497,322)	
		Region VII		(638,829)			(638,829)	
		Region VIII		(251,283)			(251,283)	
		Region IX		(193,967)			(193,967)	

ANNEX A-1

Summary of Transferred Appropriations From One Department to Another/Within the Department (For Comprehensive Release)
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
			ALLOTMENT CLASS				TOTAL	
	UACS CODE	Description	PS	MOOE	FINEX	CO		
		Region X		(421,122)			(421,122)	
		Region XI		(361,571)			(361,571)	
		Region XII		(435,331)			(435,331)	
		Region XIII		(185,341)			(185,341)	
TO:		**PROGRAMS**	1,174,756	10,828,890	-	9,477,807	21,481,453	
DEPED	2 00 00 0000	**Support to Operations**	1,174,756	-	-	-	1,174,756	
DEPED - Office of the Secretary - Central Office	2 00 10 0000	Implementation of the Grant of Cash Allowance, Hardship Pay, Equivalent Records Forms (ERFs), Conversion to Master Teacher (MT) Position, Reclassification of Positions and Payment of Step Increments						
		Central Office	1,174,756	-	-	-	1,174,756	
	3 00 00 0000	**Operations**	-	10,828,890	-	9,477,807	20,306,697	Centrally-implemented
	3 02 02 0000	Co-curricular and Special Learning Support Program	-	45,143	-	142,500	187,643	
	3 02 03 0008	Implementation of the Redesigned Technical-Vocational High School Program						
		Central Office	-	45,143	-	142,500	187,643	
	3 02 03 0000	Indigenous Peoples (IP) Education	-	74,800	-	-	74,800	
		Central Office	-	74,800	-	-	74,800	Centrally-implemented

ANNEX A-1

Summary of Transferred Appropriations From One Department to Another/Within the Department (For Comprehensive Release)
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
			ALLOTMENT CLASS				TOTAL	
	UACS CODE	Description	PS	MOOE	FINEX	CO		
	3 02 06 0000	Provision of Learning Resources	-	3,137,751	-	9,335,307	12,473,058	Centrally-procured
	3 02 06 0001	Textbooks/Instructional Materials (including P100 Million for Children with Special Needs)						
		Central Office	-	2,572,680	-	-	2,572,680	
	3 02 06 0002	Science and Mathematics Equipment						
		Central Office	-	-	-	1,918,132	1,918,132	
	3 02 06 0003	Department of Education Computerization Program						
		Central Office	-	565,071	-	7,405,175	7,970,246	
	3 02 06 0004	Construction, Repair and/or Renovation of Buildings for the Library Hub Program and Education Learning Centers						
		Central Office	-	-	-	12,000	12,000	
	3 03 03 0000	Government Assistance to Students and Teachers in Private Education (GASTPE)	-	7,571,196	-	-	7,571,196	
		Central Office	-	7,571,196	-	-	7,571,196	

ANNEX A-1

Summary of Transferred Appropriations From One Department to Another/Within the Department (For Comprehensive Release)
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
			ALLOTMENT CLASS				TOTAL	
	UACS CODE	Description	PS	MOOE	FINEX	CO		
FROM:								
DSWD								
DSWD - Office of the Secretary - Regional Offices		Pantawid Pamilya (Implementation of Conditional Cash Transfer)	(3,217,519)	(51,737,741)	-	-	(54,955,260)	Centrally-managed
		National Capital Region	(138,099)	(3,283,487)		-	(3,421,586)	
		Region I	(154,011)	(2,617,175)		-	(2,771,186)	
		Region II	(91,745)	(1,454,047)		-	(1,545,792)	
		Cordillera Administrative Region	(103,851)	(836,286)		-	(940,137)	
		Region III	(265,212)	(3,936,649)		-	(4,201,861)	
		Region IV - A	(297,201)	(4,010,193)		-	(4,307,394)	
		Region IV - B	(165,846)	(2,640,595)		-	(2,806,441)	
		Region V	(342,716)	(4,809,527)		-	(5,152,243)	
		Region VI	(243,924)	(4,108,458)		-	(4,352,382)	
		Region VII	(172,257)	(3,362,740)		-	(3,534,997)	
		Region VIII	(240,207)	(3,448,075)		-	(3,688,282)	
		Region IX	(237,771)	(4,085,025)		-	(4,322,796)	
		Region X	(201,123)	(3,657,577)		-	(3,858,700)	
		Region XI	(178,134)	(3,711,907)		-	(3,890,041)	
		Region XII	(187,330)	(3,423,375)		-	(3,610,705)	
		Region XIII	(198,092)	(2,352,625)		-	(2,550,717)	
TO:								
DSWD								
DSWD - Office of the Secretary - Central Office		Pantawid Pamilya (Implementation of Conditional Cash Transfer)	3,217,519	51,737,741	-	-	54,955,260	
		Central Office	3,217,519	51,737,741		-	54,955,260	

ANNEX A-1

Summary of Transferred Appropriations From One Department to Another/Within the Department (For Comprehensive Release)
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
			ALLOTMENT CLASS				TOTAL	
	UACS CODE	Description	PS	MOOE	FINEX	CO		
II. Transferred Appropriations from One Department to Another								
FROM:			-	**(509,616)**	-	**(6,268,261)**	**(6,777,877)**	
DepEd (Basic Education Services)				(18,413)			(18,413)	
DA (National Rice, Livestock, Corn, high value crops, organic agriculture, market oriented programs)				(409,363)	-	(8,006)	(417,369)	
DA - BFAR (National Fisheries Program)				(81,840)		(10,255)	(92,095)	
DA - OSEC - RFUs (Farm-to-Market Road Projects)						(6,100,000)	(6,100,000)	
DA - OSEC - CO (Farm-to-Market Road Projects)						(150,000)	(150,000)	
TO:			-	**509,616**	-	**6,268,261**	**6,777,877**	
ARMM-ORG (Basic Education Services)				18,413			18,413	
ARMM - DAF (National Rice, Livestock, Corn, high value crops, organic agriculture, market oriented programs)				409,363	-	8,006	417,369	
ARMM - DAF (National Fisheries Program)				81,840		10,255	92,095	
DPWH - CO (Farm-to-Market Road Projects)						6,100,000	6,100,000	
DPWH - ARMM (Farm-to-Market Road Projects)						150,000	150,000	

Notes: The details by PAP/Agency/Operating Unit are reflected in the Volumes II-A and B of the FY 2015 GAA

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
GRAND TOTAL			**227,098,964**	**153,392,419**	**-**	**115,253,733**	**495,745,116**	
I. AGENCY SPECIFIC BUDGET			**1,746,280**	**45,323,936**	**-**	**103,496,481**	**150,566,697**	
Office of the President			**-**	**250,000**	**-**	**-**	**250,000**	
	30 10 10 003	Oversight management on national security concerns		250,000			250,000	
Department of Agrarian Reform			**-**	**101,000**	**-**	**-**	**101,000**	
Subsidies	30 20 50 000	Land valuation and landowner's compensation by LBP		100,000			100,000	
		Mindanao Sustainable Agrarian and Agriculture Development Project		1,000			1,000	
Department of Agriculture			**-**	**449,180**	**-**	**2,700,160**	**3,149,340**	
Office of the Secretary			**-**	**449,180**	**-**	**700,160**	**1,149,340**	
Socio-economic component of the normalization process				260,180		620,000	880,180	Amount is for later release since OPAPP has not provided the project list yet
Congressional Initiatives			**-**	**189,000**	**-**	**80,160**	**269,160**	No details
Agricultural Credit Policy Council			**-**	**-**	**-**	**2,000,000**	**2,000,000**	
Agricultural Credit Policy						2,000,000	2,000,000	Amount pertains to the Agricultural Credit Facility under Special Provision No. 1 of the DA-ACPC Budget under the FY 2015 GAA which provides that the ACPC, in coordination with GFIs and banks, shall formulate the guidelines for a streamlined and equitable access by farmers and fisherfolk to said credit facility. The ACPC is yet to prepare/craft the aforesaid guidelines as of date.
Department of Education			**-**	**1,466,640**	**-**	**51,553,764**	**53,020,404**	
Office of the Secretary			**-**	**1,454,640**	**-**	**51,539,764**	**52,994,404**	
	10 00 10 000	General management and supervision	**-**	**93,128**	**-**	**100,000**	**193,128**	
		National Capital Region						
		Central Office		88,128		100,000	188,128	Congressional insertion, no details
		Division of Mandaluyong		5,000			5,000	Congressional insertion, no details
	20 00 00 000	Support to Operations	**-**	**1,340,512**	**-**	**335,000**	**1,675,512**	
	20 00 09 000	Acquisitions, improvements, survey and titling of school sites	**-**	**-**	**-**	**335,000**	**335,000**	
		National Capital Region						
		Central Office				335,000	335,000	P135M Congressional insertion and P200M for acquisition. No details submitted

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
	20 00 10 000	Implementation of the Grant of Cash Allowance, Hardship Pay, Equivalent Records Forms (ERFs), Conversion to Master Teacher (MT) Position, Reclassification of Positions and Payment of Step Increments	-	**340,512**	-	-	**340,512**	Congressional insertion (Increase of Cash Allowance from P1,000 to P1,500)
		Central Office		14,050			14,050	
		National Capital Region		32,329			32,329	
		Region I		18,423			18,423	
		Cordillera Administrative Region		6,842			6,842	
		Region II		12,929			12,929	
		Region III		33,510			33,510	
		Region IV-A		38,562			38,562	
		Region IV-B		12,328			12,328	
		Region V		24,913			24,913	
		Region VI		28,286			28,286	
		Region VII		26,021			26,021	
		Region VIII		19,917			19,917	
		Region IX		14,483			14,483	
		Region X		15,851			15,851	
		Region XI		15,780			15,780	
		Region XII		15,336			15,336	
		Region XIII		10,952			10,952	
	20 01 10 000	Health and Nutrition Services	-	**1,000,000**	-	-	**1,000,000**	
		National Capital Region						
		Central Office		1,000,000			1,000,000	Congressional insertion, no details
	30 00 00 000	Operations	-	**21,000**	-	**51,104,764**	**51,125,764**	
	30 20 50 000	Operations of Schools	-	**21,000**	-	**2,000**	**23,000**	
		Elementary	-	**10,000**	-	**2,000**	**12,000**	Congressional insertion, no details
		National Capital Region						
		Division of Mandaluyong		10,000			10,000	
		Region V						
		Division of Tabaco City				2,000	2,000	
		Secondary	-	**11,000**	-	-	**11,000**	Congressional insertion, no details
		National Capital Region						
		Division of Mandaluyong						
		Addition Hills Integrated School		1,000			1,000	
		Andres Bonifacio Integrated School		1,000			1,000	
		Bonifacio Javier High School		1,000			1,000	
		City of Mandaluyong Science High School		1,000			1,000	
		Eulogio Rodriguez Integrated School		1,000			1,000	
		Highway Hills Integrated School		1,000			1,000	
		Ilaya Barangka Integrated School		1,000			1,000	
		Isaac Lopez Integrated School		1,000			1,000	
		Jose Fabella Integrated School		1,000			1,000	
		Mandaluyong High School		1,000			1,000	
		Mataas na Paaralang Neptali A. Gonzales		1,000			1,000	

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
	30 20 70 000	Provision and maintenance of Basic Education Facilities	-	-	-	**51,002,764**	**51,002,764**	
		Central Office				35,240,648	35,240,648	
		National Capital Region				4,207,939	4,207,939	
		Region I				363,190	363,190	
		Cordillera Administrative Region				447,851	447,851	
		Region II				367,787	367,787	
		Region III				1,210,931	1,210,931	
		Region IV-A				1,497,489	1,497,489	P48.122M - construction of classrooms for
		Region IV-B				470,486	470,486	which no details were submitted and
		Region V				1,022,638	1,022,638	P2,881.165M for repairs of classrooms and
		Region VI				621,710	621,710	procurement of furnitures for which no details
		Region VII				958,985	958,985	were submitted
		Region VIII				1,264,865	1,264,865	
		Region IX				441,867	441,867	
		Region X				681,123	681,123	
		Region XI				993,270	993,270	
		Region XII				594,297	594,297	
		Region XIII				617,688	617,688	
	30 21 50 000	Conversion and restoration of Gabaldon and other heritage school buildings	-	-	-	**100,000**	**100,000**	
		National Capital Region						
		Central Office				100,000	100,000	Congressional insertion, no details
National Museum			-	**12,000**	-	-	**12,000**	
	30 00 00 000	Operations						
	30 10 10 000	Management and development of the National Collections and Related Knowledge Resources		12,000			12,000	Congressional insertion, no details
Philippine High School for the Arts			-	-	-	**14,000**	**14,000**	
	10 00 00 000	General Administration and Support						
	10 00 10 000	General Management and Supervision				14,000	14,000	Congressional insertion, no details
State Universities and Colleges			**73,055**	**435,470**	-	**418,194**	**926,719**	
		National Capital Region	**50,077**	**410,925**	-	**359,194**	**820,196**	
		Eulogio "Amang" Rodriguez Institute of Science and Technology		100			100	
		Philippine Normal University		25,100		55,000	80,100	
		Philippine State College of Aeronautics		100			100	
		Polytechnic University of the Philippines		100		10,000	10,100	
		Technological University of the Philippines		300			300	
		University of the Philippines System	44,036	225,025		254,194	523,255	
		MSU-Tawi-Tawi College of Tech. And Oceanography	685	11,100		4,000	15,785	
		MSU-Iligan Institute of Technology	1,500	5,100			6,600	
		MSU-Marawi	983	101,800		20,000	122,783	
		MSU-Maguindanao	634	11,000		4,000	15,634	
		MSU-Naawan	500	9,200		4,000	13,700	
		MSU-Sulu	500	11,000		4,000	15,500	
		MSU-Gensan	1,239	11,000		4,000	16,239	

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
		Region I - Ilocos Region	-	**800**	-	**10,000**	**10,800**	
		Don Mariano Marcos Memorial State University		500			500	
		Ilocos Sur Polytechnic State College		100			100	
		Mariano Marcos State University				10,000	10,000	
		Pangasinan State University		100			100	
		University of Northern Philippines		100			100	
		Cordillera Administrative Region	-	-	-	-	-	
		Region II - Cagayan Valley	-	**3,600**	-	**10,000**	**13,600**	
		Cagayan State University				10,000	10,000	
		Isabela State University		3,600			3,600	
		Region III - Central Luzon	-	**100**	-	**4,000**	**4,100**	
		Bulacan State University		100		4,000	4,100	
		Region IV - A	-	**4,940**	-	-	**4,940**	
		Batangas State University (formerly PBMIT)		4,940			4,940	
		Region IV - B	-	**2,390**	-	**5,000**	**7,390**	
		Marinduque State College		40			40	
		Palawan State University		850		5,000	5,850	
		Western Philippines University (formerly SPCP)		1,500			1,500	
		Region V - Bicol	-	-	-	-	-	
		Region VI - Western Visayas	-	-	-	-	-	
		Region VII - Central Visayas	**3,528**	**1,365**	-	-	**4,893**	
		Cebu Technological University (CSCST)	3,528	1,365			4,893	
		Region VIII - Eastern Visayas	-	-	-	-	-	
		Region IX	-	-	-	-	-	
		Region X - Northern Mindanao	-	-	-	-	-	
		Region XI - Davao Region	**19,450**	**11,350**	-	**30,000**	**60,800**	
		Davao Oriental State College of Science & Technology		5,100		20,000	25,100	
		University of Southeastern Philippines		700			700	
		Compostela Valley State College	19,450	5,550		10,000	35,000	
		Region XII	-	-	-	-	-	
		Rerion XIII - Caraga Administrative Region	-	-	-	-	-	
Department of Energy			-	**145,000**	-	**5,000**	**150,000**	
Office of the Secretary			-	**145,000**	-	**5,000**	**150,000**	
MFO 2: Promotion of Energy Sector Innovation	30 20 10 002	Promotion of alternative fuels and technologies development and utilization, energy efficiency and conservation		145,000		5,000	150,000	Congressional Initiative, no details
Department of Environment and Natural Resources			-	**218,872**	-	**96,128**	**315,000**	
Office of the Secretary			-	**181,062**	-	**83,938**	**265,000**	
	30 20 30 001	Protected areas development and management	-	**51,000**	-	**9,000**	**60,000**	
		Central Office		50,000			50,000	Congressional Initiative, no details
		National Capital Region - Proper		1,000		9,000	10,000	Congressional Initiative, no details
	30 20 30 003	Management of Coastal and Marine Resources/Areas	-	**4,502**	-	**498**	**5,000**	
		Protected Areas and Wildlife Bureau		4,502		498	5,000	Congressional Initiative, no details
	41 00 30 001	Implementation of the PAyapa at MAsaganang PamaYAnan		125,560		74,440	200,000	Subject to the submission of the list of projects and beneficiaries and their corresponding amounts

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
Environment Management Bureau			-	**37,810**	-	**12,190**	**50,000**	
	30 10 60 001	Implementation of ecological solid waste management regulations	-	**37,810**	-	**12,190**	**50,000**	Congressional Initiative, no details
		Central Office		37,810		12,190	50,000	
Department of Finance			**164,854**	**260,579**	-	**581,219**	**1,006,652**	
Office of the Secretary			-	**210,579**	-	-	**210,579**	
	41 00 10 001	Refund of Service Development Fee for the Right to Develop the Nampedai Property in Tokyo, Japan		210,579			210,579	
Bureau of Customs			-	-	-	**581,219**	**581,219**	
		General Management and Support	-	-	-	**5,063**	**5,063**	
		General Management and Supervision						
		NCR-Collection District II - B - Manila International Container Port				586	586	
		Region VI - Western Visayas - Collection District VI - Port of Iloilo				79	79	
		Region VIII - Eastern Visayas - Collection District VIII - Port of Tacloban				750	750	
		Region X - Northern Mindanao - Collection District XI - Port of Zamboanga				323	323	
		Region XI - Davao - Collection District XI - Port of Davao				3,306	3,306	
		Region XIII - CARAGA - Collection District IX - Port of Surigao				19	19	
		Legal Services	-	-	-	**11,130**	**11,130**	
		NCR-Central Office				10,760	10,760	
		NCR-Collection District II - A - Port of Manila				100	100	
		NCR-Collection District II - B - Manila International Container Port				115	115	
		NCR-Collection District III - Ninoy Aquino International Airport				155	155	
		Information communication and technology support services	-	-	-	**43,940**	**43,940**	
		NCR-Central Office				43,940	43,940	
		Assessment and Collection Services	-	-	-	**1,514**	**1,514**	
		Examination and appraisal of imports						
		NCR-Central Office				232	232	
		NCR-Collection District II - A - Port of Manila				262	262	
		NCR-Collection District II - B - Manila International Container Port				187	187	
		Region IVA - CALABARZON -Collection District IV - Port of Batangas				119	119	
		Region V - BICOL -Collection District V - Port of Legaspi				560	560	
		Region VI - Western Visayas - Collection District VI - Port of Iloilo				28	28	

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
		Region VIII - Eastern Visayas - Collection District VIII - Port of Tacloban				84	84	
		Region X - Northern Mindanao - Collection District XI - Port of Zamboanga				42	42	
		Surveillance and prevention of smuggling	-	-	-	**165,250**	**165,250**	
		NCR-Central Office				165,250	165,250	
Locally-Funded Projects		Locally-Funded Projects	-	-	-	**354,322**	**354,322**	
	40 10 30 001	Revival of Water Patrol Division Patrol Station Division Patrol Station Metro Manila, Southern Luzon, Central Luzon, Northern Luzon, Visayas, Mindanao				20,000	20,000	
	40 10 30 002	Construction of Additional Office to house units/CASMU/District Commander and other Officers (MICP ESS Headquarters)				4,000	4,000	
	40 10 30 003	Provision of Office and Barracks at the Port of Clark ESS Headquarters				1,200	1,200	
	40 10 30 004	Provision of Office and Barracks at the Port of Legaspi ESS Headquarters				2,500	2,500	
	40 10 30 005	Provision for Male and Female Jails Clark ESS Headquarters				2,000	2,000	
	40 10 30 006	Construction of Satellite office for X-Ray Inspection per terminal/port				8,000	8,000	
	40 10 30 007	Construction of XIP Field Office at NAIA at par with ISO standards				20,000	20,000	
	40 10 30 008	Construction of additional building at MCIP Customhouse (4 floors, 9 meters x 7 meters), to replace the makeshift containers as offices of the Bay Service, ESS and CIIS, and Task Force Units				4,000	4,000	
	40 10 30 009	Continuation of Project Expansion of Administration (Main) Building at the Port of Davao				17,000	17,000	
	40 10 30 010	Construction of Records Rooms at the Port of Davao as specified by the National Archives of the Philippines				1,000	1,000	
	40 10 30 011	Construction of Warehouse at the Port of Davao				2,000	2,000	
	41 00 30 001	Narcotic Identification Kit Trunarc				1,600	1,600	
	41 00 30 002	Chemical Identification				3,542	3,542	
	41 00 30 003	Radio Operational Capability				1,200	1,200	
	41 00 40 001	ESS Centralize Data Base System				1,280	1,280	
	41 00 40 002	Records Management System				50,000	50,000	
	41 00 40 003	Case Management System				60,000	60,000	
	41 00 40 004	Database Upgrade to 11G				30,000	30,000	
	41 00 40 005	Database Security and Audit				25,000	25,000	
	41 00 40 006	BOC-Wide Internet Access				40,000	40,000	
	41 00 40 007	Management Services (technical, help desk, maintenance, etc.)				20,000	20,000	

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
	41 00 40 008	Wireless network infrastructure				40,000	40,000	
Bureau of Internal Revenue			-	**50,000**	-	-	**50,000**	
	30 10 40 000	Enforcement of Internal Revenue Laws		50,000			50,000	
Insurance Commission			**7**	-	-	-	**7**	
	10 00 10 000	General Management and supervision	1				1	
	30 10 10 001	Promulgation and implementation of policies, rules and regulations	1				1	
	30 10 10 002	Licensing insurance companies, general agents, brokers, adjusters and processing of reisurance treaties and investments of insurance companies, benevolent associations and charitable trusts	1				1	
	30 10 20 001	Examination of the financial conditions of entities engaged in the insurance business, mutual benefit associations and charitable trusts	1				1	
	30 10 20 002	Review of premium rates imposed by non-life companies and statistical reports of adjusters	1				1	
	30 10 20 003	Evaluation of financial reports of insurance companies, mutual benefits associations and charitable trusts	1				1	
	30 10 20 004	Adjudication of claims and complaints involing loss, damage or liability incurred by an insurer under any kind of policy or contract of insurance of suretyship	1				1	
Securities and Exchange Commission			**164,847**	-	-	-	**164,847**	
	10 00 10 000	General Management and supervision	164,847				164,847	
Department of Foreign Affairs			-	**70,000**	-	**1,097,010**	**1,167,010**	
Office of the Secretary			-	**70,000**	-	**1,097,010**	**1,167,010**	
Building Fund	10 00 10 000	General management and provision				1,097,010	1,097,010	Subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292, s. 1987, per SP No. 4 of the DFA-OSEC budget under R.A. No. 10651
Legal Assistance Fund	30 10 10 001	Conduct of studies and formulation of foreign policies		70,000			70,000	Subject to conditional implementation, per President's Veto Message, page 1556, RA No. 10651

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
Department of Health			-	37,512,016	-	12,951,584	50,463,600	
Office of the Secretary			-	37,512,016	-	12,951,584	50,463,600	
	30 10 10 004	National Pharmaceutical Policy Development	-	3,981	-	-	3,981	
Regional Office - I				-			-	
Regional Office - II				-			-	
Regional Office - III				-			-	
Regional Office - IV-A				-			-	
Regional Office - IV-B				500			500	
Regional Office - V				-			-	
Regional Office - VI				-			-	
Regional Office - VII				500			500	
Regional Office - VIII				-			-	
Regional Office - IX				-			-	
Regional Office - X				500			500	
Regional Office - XI				1,000			1,000	
Regional Office - XII				-			-	
Regional Office - XIII				500			500	
ARMM				981			981	
Regional Office - CAR				-			-	
Regional Office - NCR				-			-	
Health Facilities Enhancement Program	30 20 90 000	Health Facilities Enhancement Program (for facilities of LGUs and of health sector partners)	-	-	-	5,186,568	5,186,568	
Regional Office - I						323,216	323,216	
Regional Office - II						211,907	211,907	
Regional Office - III						514,230	514,230	
Regional Office - IV-A						394,690	394,690	
Regional Office - IV-B						267,251	267,251	
Regional Office - V						402,265	402,265	
Regional Office - VI						605,669	605,669	
Regional Office - VII						586,024	586,024	
Regional Office - VIII						375,481	375,481	
Regional Office - IX						210,597	210,597	
Regional Office - X						171,590	171,590	
Regional Office - XI						279,773	279,773	
Regional Office - XII						201,080	201,080	
Regional Office - XIII						75,833	75,833	
ARMM						108,915	108,915	
Regional Office - CAR						153,095	153,095	
Regional Office - NCR						304,952	304,952	
Special Hospitals	30 20 90 000	Operation of Special Hospitals, Medical Centers and Institute for Disease	-	6,450	-	1,241,893	1,248,343	
Central Office						104,145	104,145	
Rizal Medical Center				1,500		107,000	108,500	
East Avenue Medical Center				1,050		393,000	394,050	
Quirino Memorial Medical Center				200		220,000	220,200	
National Children's Hospital				600		160,000	160,600	
National Center for Mental Health				100		-	100	
Philippine Orthopedic Center				700		-	700	
Tondo Medical Center				-		50,048	50,048	
San Lazaro Hospital				700		59,700	60,400	

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
Research Institute for Tropical Med.				1,100		-	1,100	
Amang Rodriguez Medical Cented				500		75,000	75,500	
Jose R. Reyes Memorial Medical Center				-		73,000	73,000	
Regional/Retained Hospitals	30 20 90 000	Operations of Regional Medical Centers, Sanitaria and Other Hospitals	-	**124,060**	-	**6,129,229**	**6,253,289**	
		Region I	-	**42,560**	-	**441,715**	**484,275**	
		Mariano Marcos Memorial Hospital		700		171,000	171,700	
		Region I Medical Center		1,150		160,000	161,150	
		Ilocos Training and Regional Medical Center		40,710		110,715	151,425	
		Region II	-	**3,150**	-	**271,000**	**274,150**	
		Cagayan Valley Medical Center		2,900		-	2,900	
		Veterans General Hospital		250		116,000	116,250	
		Southern Isabela General Hospital		-		150,000	150,000	
		Batanes General Hospital		-		5,000	5,000	
		Region III	-	**600**	-	**497,000**	**497,600**	
		Dr. Paulino Garcia		200		200,000	200,200	
		Jose B. Lingad Memorial General Hospital		200		260,000	260,200	
		Talavera Extension Hospital		-		20,000	20,000	
		Bataan Provincial Hospital		200		17,000	17,200	
		Region IV-A	-	**7,550**	-	**176,000**	**183,550**	
		Batangas Regional Hospital		7,550		176,000	183,550	
		Region IV-B	-	-	-	**56,697**	**56,697**	
		Culion Sanitaria and Balala Hospital		-		12,697	12,697	
		Ospital ng Palawan		-		44,000	44,000	
		Region V	-	**11,300**	-	**787,503**	**798,803**	
		Bicol Medical Center		5,900		375,000	380,900	
		Bicol Regional Training and Teaching Hospital		500		370,000	370,500	
		Bicol Sanitarium		4,900		42,503	47,403	
		Region VI	-	**10,200**	-	**358,879**	**369,079**	
		Western Visayas Medical Center		2,200		107,254	109,454	
		Corazon Locsin-Montelibano Mem. Regional Hospital		8,000		125,000	133,000	
		Western Visayas Sanitarium		-		126,625	126,625	
		Region VII	-	**1,700**	-	**936,300**	**938,000**	
		Vicente Sotto Sr. Memorial Medical Center		1,400		160,000	161,400	
		Gov. Celestino Gallares Memorial Hospital		300		555,000	555,300	
		Saint Anthony Mother and Child Hospital		-		40,000	40,000	
		Eversely Child Sanitarium		-		31,300	31,300	
		Talisay District Hospital		-		103,000	103,000	
		Don Emilio Del Valle Memorial Hospital		-		47,000	47,000	
		Region VIII	-	**1,300**	-	**300,000**	**301,300**	
		Eastern Visayas Regional Medical Center		1,100		300,000	301,100	
		Schistosomiasis Hospital		200		-	200	
		Region IX	-	**550**	-	**432,040**	**432,590**	
		Dr. Jose Rizal Memorial Hospital		550		69,100	69,650	
		Zamboanga City Medical Center		-		147,000	147,000	
		Mindanao Central Sanitarium		-		48,000	48,000	
		Sulu Sanitarium		-		73,000	73,000	
		Labuan Public Hospital		-		22,440	22,440	
		Basialn Provincial Hospital		-		10,000	10,000	
		Margosatubig Regional Hospital		-		62,500	62,500	

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
		Region X	-	**31,000**	-	**513,095**	**544,095**	
		Northern Mindanao Medical Center		6,000		360,095	366,095	
		Mayor Hilarion Ramiro Sr. Regional Training and Teaching Hospital		-		100,000	100,000	
		Amai Pakpak Medical Center		25,000		53,000	78,000	
		Region XI	-	**2,700**	-	**299,000**	**301,700**	
		Southern Philippines Medical Center		2,700		174,000	176,700	
		Davao Regional Hospital		-		125,000	125,000	
		Region XII	-	-	-	**356,000**	**356,000**	
		Cotabato Regional and Medical Center		-		322,000	322,000	
		Cotabato Sanitarium		-		34,000	34,000	
		Region XIII	-	**200**	-	**210,000**	**210,200**	
		CARAGA Regional and Medical Center		200		200,000	200,200	
		Cotabato Sanitarium		-		10,000	10,000	
		Cordillera Administrative Region	-	**2,650**	-	**174,500**	**177,150**	
		Baguio General Hospital		1,200		79,000	80,200	
		Luis Hora Memorial Regional Hospital		-		41,000	41,000	
		Conner District Hospital		250		29,500	29,750	
		Far North Luzon General Hospital		1,200		25,000	26,200	
		National Capital Region	-	**8,600**	-	**319,500**	**328,100**	
		Valenzuela General Hospital		300		50,000	50,300	
		Las Pinas General Hospital and Satellite Trauma Center		8,000		104,500	112,500	
		San Lorenzo Ruiz Special Hospital to Women		-		40,000	40,000	
		Dr. Jose N. Rodriguez Memorial Hospital		300		125,000	125,300	
Central Office		Quarantine Services and International Health		56,000			56,000	Subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292, s. 1987, per SP No. 3 of the DOH-OSEC budget under R.A. No. 10651
		Operations of Dangerous Drug Abuse Treatment and Rehabilitation Centers	-	-	-	**393,894**	**393,894**	
		National Capital Region	-	-	-	**84,333**	**84,333**	Included under FLR as agreed upon in a meeting last Jan. 7, 2015 between DBM and DOH
		TRC - Bicutan				84,333	84,333	
		Region I	-	-	-	**3,917**	**3,917**	
		TRC - Dagupan City				3,917	3,917	
		Region II	-	-	-	**38,495**	**38,495**	
		TRC - Ilagan, Isabela				38,495	38,495	
		Region III	-	-	-	**35,047**	**35,047**	
		TRC - Pilar, Bataan				35,047	35,047	
		Region IV-A	-	-	-	**6,914**	**6,914**	
		TRC - Tagaytay City				6,914	6,914	
		Region V	-	-	-	**27,837**	**27,837**	
		TRC - San Fernando, Camarines Sur				27,837	27,837	
		TRC - Malinao, Albay				43,169	43,169	

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FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
		Region VI	-	-	-	**19,053**	**19,053**	
		TRC - Pototan, Iloilo City				19,053	19,053	
		Region VII	-	-	-	**31,899**	**31,899**	
		TRC - Argao, Cebu				31,899	31,899	
		TRC - Cebu City				39,471	39,471	
		Region VIII	-	-	-	**20,489**	**20,489**	
		TRC - Dulag, Leyte				20,489	20,489	
		Region X	-	-	-	**24,269**	**24,269**	
		TRC - Cagayan de Oro				24,269	24,269	
		Region XIII	-	-	-	**19,001**	**19,001**	
		TRC - CARAGA				19,001	19,001	
		Subsidy for Health Insurance Premium Payment of Indigent Familis to the National Health Insurance Program		37,060,440			37,060,440	
		Subsidy for Health Insurance Premium under the PAMANA and Bangsamoro Program		129,035			129,035	
Locally Funded Projects			-	**132,050**	-	-	**132,050**	
		Assistance to Indigent Patients either Confined or Outpatient	-	**132,050**	-	-	**132,050**	
Central Office				132,050			132,050	
Department of Interior and Local Government			**835,145**	**850,635**	-	**813,907**	**2,499,687**	
Office of the Secretary			-	**544,606**	-	**700,000**	**1,244,606**	
Assistance to ISF	41 40 90 000			544,606		700,000	1,244,606	Subject to the submission of the People's Plan and details of projects
Bureau of Fire Protection			-	-	-	**5,000**	**5,000**	
	30 20 10 000					5,000	5,000	Congressional insertion. No details
Bureau of Jail Management and Penology			-	-	-	**108,907**	**108,907**	
	30 10 10 000					108,907	108,907	Congressional insertion. No details
National Police Commission			**835,145**	-	-	-	**835,145**	
Payment of Police Benefits	30 30 10 001		835,145				835,145	Subject to the list of actual claimants with the corresponding benefits and amount
Philippine National Police			-	**306,029**	-	-	**306,029**	
Intelligence Fund	30 10 30 000			306,029			306,029	Subject to OP approval
Department of Justice			-	**15,000**	-	**230,000**	**245,000**	
Office of the Secretary			-	-	-	**70,000**	**70,000**	
	40 10 50 001	Repair/rehabilitation of JUSIP				50,000	50,000	Congressional insertion. No details
	41 00 30 004	Purchase and installation of CCTV at the Bacolod City Hall of Justice				20,000	20,000	Congressional insertion. No details

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FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
Bureau of Corrections			-	-	-	**10,000**	**10,000**	
	30 10 10 001					10,000	10,000	Congressional insertion. No details
Bureau of Immigration			-	-	-	**70,000**	**70,000**	
	30 10 10 002	Capital Outlays for Office Equipment, Motor Vehicles and Furniture and Fixtures				65,156	65,156	Congressional insertion. No details
	30 10 20 000					4,844	4,844	Congressional insertion. No details
National Bureau of Investigation			-	**15,000**	-	**80,000**	**95,000**	
MOOE for repair and maintenance				15,000			15,000	Congressional insertion. No details
Capital Outlays for ICT Equipment, Office Equipment, Motor Vehicles and Furniture and Fixtures	10 00 10 000					10,000	10,000	Congressional insertion. No details
	30 10 10 001					60,000	60,000	Congressional insertion. No details
	41 00 30 001					10,000	10,000	Congressional insertion. No details
Department of Labor and Employment			**4,282**	-	-	**2,292**	**6,574**	
National Labor Relations Commission			**4,282**	-	-	**2,292**	**6,574**	
	10 00 10 000	General Management and Supervision				2,292	2,292	
	30 10 10 000	Resolution of Appeales Original Labor Cases	**4,282**	-	-	-	**4,282**	
	30 10 10 001	First Division	536				536	
	30 10 10 002	Second Division	536				536	
	30 10 10 003	Third Division	535				535	
	30 10 10 004	Fourt Division	535				535	
	30 10 10 005	Fifth Division	535				535	
	30 10 10 006	Sixth Division	535				535	
	30 10 10 007	Seventh Division	535				535	
	30 10 10 008	Eight Division	535				535	
Department of National Defense			-	**246,397**	-	**11,101,093**	**11,347,490**	
Office of the Secretary			-	**10,000**	-	-	**10,000**	
Intelligence Fund	30 10 10 000			7,500			7,500	Subject to OP approval
Intelligence Fund	30 10 20 000			2,500			2,500	Subject to OP approval
National Defense College of the Philippines			-	-	-	**88,472**	**88,472**	
Construction of a Library Building	40 10 50 001					50,036	50,036	Congressional insertion. No details
Construction of a Dormitory	40 10 50 002					38,436	38,436	Congressional insertion. No details
AFP - Philippine Army			-	**44,000**	-	**195,000**	**239,000**	
Intelligence Fund	30 10 10 000			44,000			44,000	Subject to OP approval
Enhancement of PA's Engineering Brigades	30 10 20 000					150,000	150,000	Congressional insertion. No details
Additional Provision for Military, Police and Security Equipment	30 10 20 000					19,578	19,578	Congressional insertion. No details
Additional Provision for Furniture and Fixtures	30 10 20 000					422	422	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Quarters) at Fort Bonifacio, Taguig City	40 10 30 017					20,000	20,000	Congressional insertion. No details
Construction of a Multipurpose Building (Officer's Clubroom) 10th ID, PA, Camp Yan, Tuboran, Mawab, Compostela Valley	40 10 30 018					1,000	1,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) 10th ID, PA, Camp Yan, Tuboran, Mawab, Compostela Valley	40 10 30 019					4,000	4,000	Congressional insertion. No details

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(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
AFP - Philippine Air Force			-	**17,000**	-	**72,000**	**89,000**	
Intelligence Fund	10 00 10 000			17,000			17,000	Subject to OP approval
Enhancement of PAF's Engineering Brigades	30 10 20 000					50,000	50,000	Congressional insertion. No details
Additional Provision for Furniture and Fixtures	30 10 20 000					2,000	2,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) 2nd Air Division, Mactan-Benito Ebuen Air Base, Lapu-Lapu City	40 10 30 001					4,000	4,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Air Defense Wing, Basa Air Base, Floridablanca, Pampanga	40 10 30 002					4,000	4,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) 3rd Air Division, Edwin Andrews Air Base, Zamboanga City	40 10 30 003					8,000	8,000	Congressional insertion. No details
Construction of a Multipurpose Building (Strike Wing Museum) 15th Strike Wing, Major Danilo Atienza Air Field, Sangley Point, Cavite City	40 10 30 004					4,000	4,000	Congressional insertion. No details
AFP - Philippine Navy			-	**34,749**	-	**76,000**	**110,749**	
Intelligence Fund	30 10 10 000			4,786			4,786	Subject to OP approval
Intelligence Fund	30 10 20 000			29,963			29,963	Subject to OP approval
Enhancement of PN's Engineering Brigades	30 10 20 000					50,000	50,000	Congressional insertion. No details
Additional Provision for Furniture and Fixtures	30 10 20 000					2,000	2,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Naval Forces West, Naval Station Cunanan, Brgy. Macarascas, Puerto Princesa City, Palawan	40 10 30 001					8,000	8,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Naval Forces Western Mindanao, Naval Station Espaldon, Brgy. Calarian, Zamboanga City	40 10 30 002					8,000	8,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Naval Station Leovigildo Gantioqui, San Antonio, Zambales	40 10 30 003					8,000	8,000	Congressional insertion. No details
AFP - General Headquarters			-	**140,648**	-	**10,669,621**	**10,810,269**	
Intelligence Fund (AFP-GHQ Proper)	30 20 40 004			128,648			128,648	Subject to OP approval
Intelligence Fund (Presidential Security Group)	30 50 10 000			12,000			12,000	Subject to OP approval
AFP Modernization Program						10,645,621	10,645,621	Subject to submission of detailed list of projects for approval of the President. In addition, allotment shall only be released upon submission to DBM of the recommendation by the BAC for the award of contracts.
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Northern Luzon Command, Camp Aquino, Tarlac City						4,000	4,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Southern Luzon Command, Camp Guillermo Nakar, Lucena City						4,000	4,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Western Command, Camp Ricarte, Puerto Princesa City, Palawan						4,000	4,000	Congressional insertion. No details

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Eastern Mindanao Command, Camp Panacan, Davao City						4,000	4,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Western Mindanao Command, Camp Navarro, Upper Calarian, Zamboanga City						4,000	4,000	Congressional insertion. No details
Construction of a Multipurpose Building (Enlisted Personnel Barracks) Central Command, Camp Lapu-Lapu, Brgy. Apas, Cebu City						4,000	4,000	Congressional insertion. No details
Department of Public Works and Highways			-	**335,000**	-	**21,432,889**	**21,767,889**	
Office of the Secretary			-	**335,000**	-	**21,432,889**	**21,767,889**	
Maintenance, Repair and Rehab. Of Infra. Facilties and other related Activities, Routine Maintenance of Roads and Bridges			-	**335,000**	-	-	**335,000**	5% of Routine Maintenance provision for newly converted national roads next year
	16 50 20 001	Regional Office - NCR		19,076			19,076	
	16 50 20 001	Regional Office - I		16,009			16,009	
	16 50 20 001	Regional Office - CAR		21,035			21,035	
	16 50 20 001	Regional Office - II		17,094			17,094	
	16 50 20 001	Regional Office - III		23,802			23,802	
	16 50 20 001	Regional Office - IV-A		24,876			24,876	
	16 50 20 001	Regional Office - IV-B		20,356			20,356	
	16 50 20 001	Regional Office - V		21,897			21,897	
	16 50 20 001	Regional Office - VI		27,986			27,986	
	16 50 20 001	Regional Office - VII		23,347			23,347	
	16 50 20 001	Regional Office - VIII		21,889			21,889	
	16 50 20 001	Regional Office - IX		15,873			15,873	
	16 50 20 001	Regional Office - X		20,435			20,435	
	16 50 20 001	Regional Office - XI		18,605			18,605	
	16 50 20 001	Regional Office - XII		17,313			17,313	
	16 50 20 001	Regional Office - XIII		15,408			15,408	
	16 50 20 001	Central Office		10,000			10,000	
Support to Operations			-	-	-	**3,212,432**	**3,212,432**	Needs submission of list of claims/claimants
Payments of Right-of-Way (ROW)		Payments of Right-of-Way (ROW)				3,007,432	3,007,432	
Payments of Contractual Obligations		Payments of Contractual Obligations				205,000	205,000	
Operations			-	-	-	-	-	
MFO 1 - National Road Network Services			-	-	-	**340,000**	**340,000**	
Network Development			-	-	-	**260,000**	**260,000**	
Widening of National Roads			-	-	-	**260,000**	**260,000**	
Widening-Arterial Nationwide		Widening-Arterial Nationwide				80,000	80,000	
Widening-Secondary Natiowide		Widening-Secondary Natiowide				80,000	80,000	
Construction of By-passes/Diversion Roads		Construction of By-passes/Diversion Roads Nationwide				100,000	100,000	Lump-sum fund (LSF)
Construction and Maintenance of Bridges along National Roads			-	-	-	**80,000**	**80,000**	
Rehabilitation/Major Repair of Permanent Bridges		Rehabilitation/Major Repair of Permanent Bridges Nationwide				80,000	80,000	Lump-sum fund (LSF)

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
MFO 2 - Flood Management Services			-	-	-	175,142	175,142	
Construction/Maintenance of Flood Mitigation Structures and Drainage Systems			-	-	-	75,142	75,142	
		Construction/Maintenance of Flood Mitigation Structures and Drainage Systems Nationwide				75,142	75,142	
Construction/rehabilitation of flood mitigation facilities along Major River Basin		Construction/rehabilitation of flood mitigation facilities along Major River Basin Nationwide				50,000	50,000	
Construction/rehabilitation of flood mitigation facilities along Principal Rivers		Construction/rehabilitation of flood mitigation facilities along Principal Rivers Nationwide				50,000	50,000	
MFO 3 - Maintenance and Construction Services of Other Infrastructures			-	-	-	263,991	263,991	
Construction/improvement of access roads leading to Airports		Construction/improvement of access roads leading to Airports				80,000	80,000	
Construction/improvement of access roads leading to Sea Ports		Construction/improvement of access roads leading to Sea Ports				80,000	80,000	
Construction/improvement of access roads leading to Declared Tourism Destinations		Construction/improvement of access roads leading to Declared Tourism Destinations				103,991	103,991	
Infrastructure Projects			-	-	-	10,053,600	10,053,600	
Government Buildings		National Building Program				200,000	200,000	National Building Program
National Roads		PPP				8,853,600	8,853,600	P8,853,600 - PPP; Nationwide - P11M based on the actual requirements for the year
Water Supply		Water supply and sanitation for poverty areas and tourism priority sites				1,000,000	1,000,000	Lump-sum fund (LSF)
Foreign Assisted Projects			-	-	-	7,387,724	7,387,724	
Roads and Bridges		Tulay ng Pangulo Para sa Kaunlarang Pang-agraryo				2,101,122	2,101,122	
		Metro Manila Intercharge Const. Proj. PH IV				58,000	58,000	Loan Agreement not yet Ready
		UK Assisted Naional Bridge Replacement Project				3,043,703	3,043,703	Loan Agreement not yet Ready
		Bridge Const. Acceleration Project for Calamity Stricken Areas PH II (Austrian)				2,184,899	2,184,899	Loan Agreement not yet Ready
Department of Science and Technology			-	6,275	-	6,525	12,800	
Industrial Technology Development Institute			-	3,700	-	-	3,700	
	30 20 10 000	Enahncement and upgrading of the National Metrology Laboratory		3,700			3,700	Special Provisions in the GAA - sourced from 50% of the fees and charges collected from calibration services shall be used for enhancement of the capabilities and modernization of metrological and measurement standard activities in accordance with Section 18 of RA 9236

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
Philippine Science High School System			-	-	-	**4,100**	**4,100**	Special Provisions in the GAA - to cover purchased of equipment for improvement of information technology facilities, laboratory and other equipment, furniture and fixtures which shall be charged from income derived by each PSHS Campus for FY 2015
	10 00 10 000	General management and supervision				800	800	
Provision of Specialized Secondary Science Education	30 10 00 000	Operation of Secondary Science and Technology Education on Scholarship Basis						
	30 10 10 002	Operation of School Campuses	-	-	-	**3,300**	**3,300**	
		National Capital Region (NCR)						
		Diliman Campus				1,000	1,000	
		Region I - Ilocos						
		Ilocos Region Campus				300	300	
		Region II - Cagayan Valley						
		Cagayan Valley Campus				250	250	
		Cordillera Administrative Region (CAR)						
		Cordillera Administrative Region Campus				100	100	
		Region III - Central Luzon						
		Central Luzon Campus				100	100	
		Region V - Bicol Region						
		Bicol Region Campus				300	300	
		Region VI - Western Visayas						
		Western Visayas Campus				250	250	
		Region VII - Central Visayas						
		Central Visayas Campus				250	250	
		Region VIII - Eastern Visayas						
		Eastern Visayas Campus				250	250	
		Region X - Northern Mindanao						
		Northern Mindanao Campus				250	250	
		Region XI - Davao						
		Southern Mindanao Campus				250	250	
Philippine Textile Research Institute			-	**2,575**	-	**2,425**	**5,000**	
	30 20 10 001	Provision of technical assistance to the textile industry on textile processing machinery utilization, and related energy conservation		2,575		2,425	5,000	Congress Insertion, no details
Department of Social Welfare and Development			-	**1,678,933**	-	**1,114**	**1,680,047**	
Office of the Secretary			-	**1,651,500**	-	-	**1,651,500**	
Programs			-	**1,601,500**	-	-	**1,601,500**	
Protective services for individuals and families in especially difficult circumtances	30 20 40 000	Protective services for individuals and families in especially difficult circumtances		401,500			401,500	Congressional initiative, no details
Social Pension for Indigent Senior Citizens	30 20 90 000	Social Pension for Indigent Senior Citizens	-	**1,200,000**	-	-	**1,200,000**	Congressional initiative, no details
Central Office				-			-	
Regional Office - NCR				106,044			106,044	
Regional Office - I				51,522			51,522	
Regional Office - II				68,898			68,898	
Regional Office - CAR				82,914			82,914	
Regional Office - III				74,934			74,934	
Regional Office - IV-A				49,854			49,854	

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
Regional Office - IV-B				63,372			63,372	
Regional Office - V				49,974			49,974	
Regional Office - VI				54,516			54,516	
Regional Office - VII				50,322			50,322	
Regional Office - VIII				78,132			78,132	
Regional Office - IX				70,950			70,950	
Regional Office - X				59,748			59,748	
Regional Office - XI				143,160			143,160	
Regional Office - XII				46,536			46,536	
Regional Office - XIII				149,124			149,124	
Locally-Funded Projects			-	**50,000**	-	-	**50,000**	
Comprehensive Project for Street Children, Street Families and Ips - Especially Badjaus	41 40 40 001			50,000			50,000	Congressional initiative, no details
Inter-Country Adoption Board			-	**27,433**	-	**1,114**	**28,547**	Pursuant to ICAB SP No. 1 - Use of Income
	10 00 10 000	General management and supervision		6,732		50	6,782	
	30 10 10 000	Accredit/License Child Caring Agencies as Liaison Service Agencies (LSAs) and Foreign Adoption Agencies (FFAs)		4,773			4,773	
	30 20 10 000	Entrust cleared children for inter-country adoption		15,928		1,064	16,992	
Department of Tourism			-	**25,000**	-	-	**25,000**	
Office of the Secretary			-	**20,000**	-	-	**20,000**	
Support to Operations	20 00 00 000	Support to Operations	-	**20,000**	-	-	**20,000**	
	20 00 30 000	Legislation, Policy Coordination and Special Concerns		20,000			20,000	Subject to Special Budget Request (House of Represetatives' Initiative)
Intramuros Administration			-	**5,000**	-	-	**5,000**	
	30 10 00 000	Intramuros Property Conservation and Preservation Services						
	30 10 10 000	Restoration and development of Intramuros						
	30 10 10 001	Cultural properties conservation		5,000			5,000	Subject to Special Budget Request and Financial and Physical Plan (Initiative from Senate)
Department of Transportation and Communications			-	**10,000**	-	-	**10,000**	
Philippine Coast Guard			-	**10,000**	-	-	**10,000**	
Intelligence Fund	30 40 40 000	Enforce laws, rules and regulations for the protection of marine environment		10,000			10,000	Subject to approval of the President, agency request and justification for the request indicating purpose/specific project
National Economic and Development Authority			-	**305,000**	-	**5,000**	**310,000**	
Office of the Director General			-	**305,000**	-	**5,000**	**310,000**	
		Provision of Technical and Secretariat Support Services to the NEDA Board and its Committees and other Inter-Agency Committees		100,000			100,000	No special provision is provided relative to the Feasibility Study but the intention during the executive review is to provide funds for Feasibility Studies; and not provided with listings of Programs/Projects
		Monitoring and evaluation of implementation of Plans, Programs and Policies and Projects		205,000		5,000	210,000	Not provided with listings of Programs/Projects / Not provided with itemization of ICT equipment

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
Presidential Communication Operations Office			**123,833**	-	-	-	**123,833**	
National Printing Office			**123,833**	-	-	-	**123,833**	
	10 30 10 001	General management and supervision	23,804				23,804	
	10 30 30 101	Production, planning and control of printing and binding activities	7,478				7,478	
	10 30 30 101	Maintenance and repair of printing machines	6,791				6,791	
	10 30 30 102	Type setting, monotyping and photolithographic services	27,671				27,671	
	10 30 30 102	Press operation and cutting into standard forms and binding of printed materials	50,599				50,599	
	10 30 30 102	Storing shipping and trucking of finished products	7,490				7,490	
Other Executive Offices			-	**241,996**	-	**500,602**	**742,598**	
Dangerous Drugs Board			-	**15,000**	-	**3,840**	**18,840**	
Survey Expenses	30 10 10 000			15,000			15,000	Congressional insertion. For submission of details
Communication Equipment, Furnitures/Fixtures and Motor Vehicle	20 00 10 000					3,840	3,840	Congressional insertion. For submission of details
Energy Regulatory Commission			-	**70,296**	-	-	**70,296**	Subject to Special Budget Request (Initiative from Congress)
	30 10 00 000	Electric Power Industry Regulatory Services	-	**70,296**	-	-	**70,296**	
	30 10 10 000	Regulation of Energy Related Industries						
	30 10 10 001	Regulation of transmission, distribution, electric utilities and transmission/transmission wheeling charges, rates and other levies, price of coal, piped gas and other energy resources and institutionalization of Demand-Side Management Program in the Electric Industry		29,380			29,380	
	30 10 20 000	Promotion of competetive market and market operations, including but not limited to, licensing and market monitoring and prohibition against cartelization, monopolization and anti-competitive or discriminatory behavior		40,916			40,916	
National Commission for Culture and the Arts			-	**65,500**	-	-	**65,500**	Congressional initiative, no details
Locally Funded Projects								
	41 20 00 000	Recreation Sports and Culture						
	41 20 20 000	Culture						
	41 20 20 011	Tri-Regional Weaving Competition		2,000			2,000	
	41 20 20 012	First Philippine Curators Workshop		2,000			2,000	
	41 20 20 013	Support to School for Living Traditions		5,000			5,000	
	41 20 20 014	Baybayin Lcecture Series		500			500	
	41 20 20 015	Filipino Heritage Festival		1,000			1,000	
	41 20 20 016	Funding assistance for the Protection / Restoration / Revitalization of the Declared National Cultural Treasures including those that are presumed to be important Cultural Properties in line with the implementation of Cultural Heritage Law or R.A. 10066		50,000			50,000	

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
	41 20 20 017	Funding assistance for the protection Restoration / Rehabilitation / revitalization of Colon Street, Cebu Street		5,000			5,000	
National Historical Commission of the Philippines			-	**50,000**	-	-	**50,000**	
	40 80 40 013	Commemoration of the 125th Birth Anniversary of President Elpidio R. Quirino		50,000			50,000	Congressional initiative, no details
National Archives of the Philippines			-	-	-	**478,762**	**478,762**	
	40 10 50 001	Restoration and Reconstruction of Intendencia Building				478,762	478,762	With legal issues between NAP and Intramuros Administration
National Intelligence Coordinating Agency			-	**20,200**	-	-	**20,200**	
Intelligence Fund	30 10 10 000			20,200			20,200	Subject to OP approval
National Commission on Muslim Filipinos			-	**15,000**	-	-	**15,000**	
	30 20 10 000	Coordination, Supervision and Administration of Pilgrimages and Endowment		15,000			15,000	Congressional insertion - The amount shall be used to cover the requirements of the indigent Muslim pilgrims sponsored by Muslim legislators for the annual HAJJ pilgrimage in Mecca, Kingdom of Saudi Arabia
Philippine Commission on Women			-	**6,000**	-	-	**6,000**	
	20 00 10 000	Maintenance of a Data Bank on Gender and Development		3,600			3,600	
	30 10 10 000	Provision of Gender and Development (GAD)		2,400			2,400	
Philippine Drug Enforcement Agency			-	-	-	**18,000**	**18,000**	
Multi-purpose facilities	40 10 30 000					18,000	18,000	Congressional insertion. For submission of details
Autonomous Region in Muslim Mindanao			**545,111**	**700,943**	-	-	**1,246,054**	
ARMM's 70% Share in the National Internal Revenue	30 20 10 000			600,000			600,000	Subject to receipt of BIR Certification of Total Collection for the period covered
Bridging Support Program (SPF of the ORG and ORVG)	30 20 20 000			100,943			100,943	Subject to submission of Specific Project Listing
ARMM-DepEd GSIS Contributions	30 40 10 000		545,111				545,111	Subject to receipt of GSIS Monthly Statement of Premium Billing

ANNEX B

Summary of Appropriations under For Later Release (FLR) (Negative List)

FY 2015 GAA

R.A. No. 10651

(in thousand pesos)

PARTICULARS	P/A/P		ALLOTMENT CLASS					REMARKS
	UACS CODE	Description	PS	MOOE	FINEX	CO	TOTAL	
II. SPECIAL PURPOSE FUNDS			**225,352,684**	**108,068,483**	**-**	**11,757,252**	**345,178,419**	
BUDGETARY SUPPORT TO GOCCs				60,586,851		1,042,014	61,628,865	
ALGU			**21,316**	**29,851,943**	**-**	**769,084**	**30,642,343**	
Special Shares				27,904,053			27,904,053	
Barangay Officials Death Benefits Fund				50,000			50,000	
LGSF (FSLGU)				300,000			300,000	
Shares of LGUs in the Proceeds of Fire Fire Code Fees				200,000			200,000	
Metro Manila Development Autority			21,316	1,397,890		769,084	2,188,290	
National Disaster Risk Reduction Management Fund (CALF)				6,923,846		7,076,154	14,000,000	
CONTIGENT FUND				750,000		1,250,000	2,000,000	
DepEd-School Building Program								
INTERNATIONAL COMMITMENTS FUND				8,075,843			8,075,843	
MISCELLANEOUS PERSONNEL BENEFITS FUND			117,381,083				117,381,083	
Feasibility Studies Fund								
Rehabilitation and Reconstruction Fund (NEW)				180,000		820,000	1,000,000	
PENSION AND GRATUITY FUND			107,950,285	1,500,000			109,450,285	
E-Government Fund (inclusive of DigEFund)				200,000		800,000	1,000,000	

Summary of Transferred Appropriations From One Department to Another (For Later Release/Negative List) **ANNEX B-1**
FY 2015 GAA
R.A. No. 10651
(in thousand pesos)

PARTICULARS	P/A/P		APPROPRIATIONS					REMARKS
	UACS CODE	Description	ALLOTMENT CLASS				TOTAL	
			PS	MOOE	FINEX	CO		
From:			-	(37,192,475)	-	(51,566,900)	(88,759,375)	
DepEd - ROs (Basic EF)						(3,445,301)	(3,445,301)	
DepEd (Basic EF)						(48,121,599)	(48,121,599)	
DA (National Rice, Livestock, Corn, high value crops, organic agriculture, market oriented programs)				(3,000)			(3,000)	
DOH (National Health Insurance Program)				(37,060,440)			(37,060,440)	
DOH (PAMANA and Bangsamoro Programs)				(129,035)			(129,035)	
To:			-	37,192,475	-	51,566,900	88,759,375	
DepEd - CO (Basic EF)						3,445,301	3,445,301	
DPWH (BEF)						48,121,599	48,121,599	
ARMM - DAF (National Rice, Livestock, Corn, high value crops, organic agriculture, market oriented programs)				3,000		-	3,000	
PHILHEALTH (National Health Insurance Program)				37,060,440			37,060,440	
PHILHEALTH (PAMANA and Bangsamoro Programs)				129,035			129,035	

Notes: The details by PAP/Agency/Operating Unit are reflected in the Volumes II-A and B of the FY 2015 GAA

Summary of Automatic Appropriations under For Comprehensive Release (FCR)
By Department / Agency
(In Thousand Pesos)

Annex C

PARTICULARS	FOR COMPREHENSIVE RELEASE (FCR)												
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					IRA	INTEREST PAYMENT	PENSION	TOTAL			
	PS	PS	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	PS	PS	MOOE	FinEx	CO	TOTAL
DEPARTMENTS														
CONGRESS	324,783	-	-	-	-	-	-	-	-	324,783	-	-	-	324,783
Senate	98,515	-	-	-	-	-	-	-		98,515	-	-	-	98,515
SET	5,448	-	-	-	-	-	-	-		5,448	-	-	-	5,448
CA	12,633	-	-	-	-	-	-	-		12,633	-	-	-	12,633
HOR	202,409	-	-	-	-	-	-	-		202,409	-	-	-	202,409
HET	5,778	-	-	-	-	-	-	-		5,778	-	-	-	5,778
OP	34,489	-	-	-	-	-	-	-	331	34,820	-	-	-	34,820
The Pres. Off	34,489	-	-	-	-	-	-	-	331	34,820	-	-	-	34,820
OVP	3,885	-	-	-	-	-	-	-	-	3,885	-	-	-	3,885
OVP	3,885	-	-	-	-	-	-	-		3,885	-	-	-	3,885
DAR	323,711	-	-	-	-	-	-	-	-	323,711	-	-	-	323,711
OSEC	323,711	-	-	-	-	-	-	-		323,711	-	-	-	323,711
DA	216,563	-	-	-	-	-	-	-	-	216,563	-	-	-	216,563
OSEC	137,186	-	-	-	-	-	-	-		137,186	-	-	-	137,186
ACPC	2,184	-	-	-	-	-	-	-		2,184	-	-	-	2,184
BFAR	37,350	-	-	-	-	-	-	-		37,350	-	-	-	37,350
PFIDA (FIDA + CODA)	13,146	-	-	-	-	-	-	-		13,146	-	-	-	13,146
PCAF (NAFC + LDC)	3,609	-	-	-	-	-	-	-		3,609	-	-	-	3,609
NMIS	11,946	-	-	-	-	-	-	-		11,946	-	-	-	11,946
PCC	5,785	-	-	-	-	-	-	-		5,785	-	-	-	5,785
PCPHDM (BUPHIRE)	5,357	-	-	-	-	-	-	-		5,357	-	-	-	5,357
DBM	37,171	-	-	-	-	-	-	-	-	37,171	-	-	-	37,171
OSEC	35,508	-	-	-	-	-	-	-	-	35,508	-	-	-	35,508
GPPB-TSO	1,663	-	-	-	-	-	-	-	-	1,663	-	-	-	1,663
DepEd	19,758,672	-	-	-	-	-	-	-	-	19,758,672	-	-	-	19,758,672
OSEC	19,749,131	-	-	-	-	-	-	-	-	19,749,131	-	-	-	19,749,131
NBDB	921	-	-	-	-	-	-	-	-	921	-	-	-	921
NCCT	234	-	-	-	-	-	-	-	-	234	-	-	-	234
NM	7,091	-	-	-	-	-	-	-	-	7,091	-	-	-	7,091
ECCDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PHSA	1,295	-	-	-	-	-	-	-	-	1,295	-	-	-	1,295
SUCS	2,117,827	-	-	-	-	-	-	-	-	2,117,827	-	-	-	2,117,827
DOE	27,949	-	-	-	-	-	-	-	-	27,949	-	-	-	27,949
OSEC	27,949	-	-	-	-	-	-	-	-	27,949	-	-	-	27,949
DENR	330,326	-	-	-	-	-	-	-	-	330,326	-	-	-	330,326
OSEC	256,371	-	-	-	-	-	-	-	-	256,371	-	-	-	256,371
EMB	17,610	-	-	-	-	-	-	-	-	17,610	-	-	-	17,610
MGB	32,548	-	-	-	-	-	-	-	-	32,548	-	-	-	32,548
NAMRIA	17,161	-	-	-	-	-	-	-	-	17,161	-	-	-	17,161

Annex C

Summary of Automatic Appropriations under For Comprehensive Release (FCR)
By Department / Agency
(In Thousand Pesos)

	FOR COMPREHENSIVE RELEASE (FCR)													
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					IRA	INTEREST PAYMENT	PENSION	TOTAL				
PARTICULARS	PS	PS	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	PS	PS	MOOE	FinEx	CO	TOTAL
NWRB	3,500	-	-	-	-	-	-	-	-	3,500	-	-	-	3,500
PCSDS	3,136	-	-	-	-	-	-	-	-	3,136	-	-	-	3,136
DOF	527,442	114,479	73,996	0	0	188,475	-	372,863,000	-	641,921	73,996	372,863,000	0	373,578,917
OSEC	18,935	-	-	-	-	-	-	-	-	18,935	-	-	-	18,935
BOC	100,151	-	-	-	-	-	-	-	-	100,151	-	-	-	100,151
BIR	326,523	-	-	-	-	-	-	-	-	326,523	-	-	-	326,523
BLGF	11,891	-	-	-	-	-	-	-	-	11,891	-	-	-	11,891
BTR	32,900	-	-	-	-	-	-	372,863,000	-	32,900	-	372,863,000	-	372,895,900
CBAA	498	-	-	-	-	-	-	-	-	498	-	-	-	498
CDA	20,246	-	-	-	-	-	-	-	-	20,246	-	-	-	20,246
IC		114,479	73,996	-	-	188,475	-	-	-	114,479	73,996	-	-	188,475
NTRC	2,747	-	-	-	-	-	-	-	-	2,747	-	-	-	2,747
PMO		-	-	-	-	-	-	-	-	-	-	-	-	-
SEC	13,551	-	-	-	-	-	-	-	-	13,551	-	-	-	13,551
DFA	99,283	-	-	-	-	-	-	-	-	99,283	-	-	-	99,283
OSEC	95,866	-	-	-	-	-	-	-	-	95,866	-	-	-	95,866
FSI	3,039	-	-	-	-	-	-	-	-	3,039	-	-	-	3,039
TCCP	70	-	-	-	-	-	-	-	-	70	-	-	-	70
UNESCO	308	-	-	-	-	-	-	-	-	308	-	-	-	308
DOH	781,963	-	-	-	-	-	-	-	-	781,963	-	-	-	781,963
OSEC	768,862	-	-	-	-	-	-	-	-	768,862	-	-	-	768,862
POPCOM	9,532	-	-	-	-	-	-	-	-	9,532	-	-	-	9,532
NNC	3,569	-	-	-	-	-	-	-	-	3,569	-	-	-	3,569
DILG	363,744	-	-	-	-	-	-	-	-	363,744	-	-	-	363,744
OSEC	181,634	-	-	-	-	-	-	-	-	181,634	-	-	-	181,634
BFP	9,683	-	-	-	-	-	-	-	-	9,683	-	-	-	9,683
BJMP	2,817	-	-	-	-	-	-	-	-	2,817	-	-	-	2,817
LGA	1,709	-	-	-	-	-	-	-	-	1,709	-	-	-	1,709
NAPOLCOM	40,110	-	-	-	-	-	-	-	-	40,110	-	-	-	40,110
PNP	118,822	-	-	-	-	-	-	-	-	118,822	-	-	-	118,822
PPSC	8,969	-	-	-	-	-	-	-	-	8,969	-	-	-	8,969
DOJ	460,292	-	-	-	-	-	-	-	-	460,292	-	-	-	460,292
OSEC	115,887	-	-	-	-	-	-	-	-	115,887	-	-	-	115,887
BC	52,901	-	-	-	-	-	-	-	-	52,901	-	-	-	52,901
BI	34,306	-	-	-	-	-	-	-	-	34,306	-	-	-	34,306
LRA	51,749	-	-	-	-	-	-	-	-	51,749	-	-	-	51,749
NBI	53,817	-	-	-	-	-	-	-	-	53,817	-	-	-	53,817
OGCC	4,479	-	-	-	-	-	-	-	-	4,479	-	-	-	4,479
OSG	33,746	-	-	-	-	-	-	-	-	33,746	-	-	-	33,746
PPA	36,737	-	-	-	-	-	-	-	-	36,737	-	-	-	36,737
PCGG	3,924	-	-	-	-	-	-	-	-	3,924	-	-	-	3,924
PAO	72,746	-	-	-	-	-	-	-	-	72,746	-	-	-	72,746
DOLE	289,487	144,448	63,647	-	-	208,095	-	-	-	433,935	63,647	-	-	497,582
OSEC	86,250	144,448	63,647	-	-	208,095	-	-	-	230,698	63,647	-	-	294,345
ILS	1,467	-	-	-	-	-	-	-	-	1,467	-	-	-	1,467

Summary of Automatic Appropriations under For Comprehensive Release (FCR)
By Department / Agency
(In Thousand Pesos)

Annex C

PARTICULARS	FOR COMPREHENSIVE RELEASE (FCR)													
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					IRA	INTEREST PAYMENT	PENSION	TOTAL				
	PS	PS	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	PS	PS	MOOE	FinEx	CO	TOTAL
NCMB	8,547	-	-	-	-	-	-	-	-	8,547	-	-	-	8,547
NLRC	33,448	-	-	-	-	-	-	-	-	33,448	-	-	-	33,448
NMP	2,571	-	-	-	-	-	-	-	-	2,571	-	-	-	2,571
NWPC	7,350	-	-	-	-	-	-	-	-	7,350	-	-	-	7,350
POEA	16,977	-	-	-	-	-	-	-	-	16,977	-	-	-	16,977
PRC	10,292	-	-	-	-	-	-	-	-	10,292	-	-	-	10,292
TESDA	122,585	-	-	-	-	-	-	-	-	122,585	-	-	-	122,585
DND	170,169	-	-	-	-	-	-	-	-	170,169	-	-	-	170,169
DND-Level Central Adm. & Support	72,257	-	-	-	-	-	-	-	-	72,257	-	-	-	72,257
OSEC	8,679	-	-	-	-	-	-	-	-	8,679	-	-	-	8,679
GA	12,962	-	-	-	-	-	-	-	-	12,962	-	-	-	12,962
NDCP	2,135	-	-	-	-	-	-	-	-	2,135	-	-	-	2,135
OCD	7,591	-	-	-	-	-	-	-	-	7,591	-	-	-	7,591
PVAO	40,890	-	-	-	-	-	-	-	-	40,890	-	-	-	40,890
PVAO	9,298	-	-	-	-	-	-	-	-	9,298	-	-	-	9,298
VMMC	31,592	-	-	-	-	-	-	-	-	31,592	-	-	-	31,592
AFP	97,912	-	-	-	-	-	-	-	-	97,912	-	-	-	97,912
PA	20,702	-	-	-	-	-	-	-	-	20,702	-	-	-	20,702
PAF	22,510	-	-	-	-	-	-	-	-	22,510	-	-	-	22,510
PN	12,021	-	-	-	-	-	-	-	-	12,021	-	-	-	12,021
Joint Level Central Adm. & Support	42,679	-	-	-	-	-	-	-	-	42,679	-	-	-	42,679
GHQ	42,679	-	-	-	-	-	-	-	-	42,679	-	-	-	42,679
DPWH	496,699	-	-	-	-	-	-	-	-	496,699	-	-	-	496,699
OSEC	496,699	-	-	-	-	-	-	-	-	496,699	-	-	-	496,699
DOST	179,102	-	-	-	-	-	-	-	-	179,102	-	-	-	179,102
OSEC	26,288	-	-	-	-	-	-	-	-	26,288	-	-	-	26,288
ASTI	2,786	-	-	-	-	-	-	-	-	2,786	-	-	-	2,786
FNRI	6,284	-	-	-	-	-	-	-	-	6,284	-	-	-	6,284
FPRDI	6,842	-	-	-	-	-	-	-	-	6,842	-	-	-	6,842
ITDI	11,465	-	-	-	-	-	-	-	-	11,465	-	-	-	11,465
ICTO	26,368	-	-	-	-	-	-	-	-	26,368	-	-	-	26,368
MIRDC	7,360	-	-	-	-	-	-	-	-	7,360	-	-	-	7,360
NAST	530	-	-	-	-	-	-	-	-	530	-	-	-	530
NRCP	1,375	-	-	-	-	-	-	-	-	1,375	-	-	-	1,375
PAGASA	26,642	-	-	-	-	-	-	-	-	26,642	-	-	-	26,642
PCAANRRD (PCAMRI	8,714	-	-	-	-	-	-	-	-	8,714	-	-	-	8,714
PCHRD	2,230	-	-	-	-	-	-	-	-	2,230	-	-	-	2,230
PCIEETRD (PCIERD	3,096	-	-	-	-	-	-	-	-	3,096	-	-	-	3,096
PIVS	6,418	-	-	-	-	-	-	-	-	6,418	-	-	-	6,418
PNRI	8,010	-	-	-	-	-	-	-	-	8,010	-	-	-	8,010
PSHS	25,492	-	-	-	-	-	-	-	-	25,492	-	-	-	25,492
PTRI	2,638	-	-	-	-	-	-	-	-	2,638	-	-	-	2,638
SEI	2,199	-	-	-	-	-	-	-	-	2,199	-	-	-	2,199
STII	2,049	-	-	-	-	-	-	-	-	2,049	-	-	-	2,049
TAPI	2,316	-	-	-	-	-	-	-	-	2,316	-	-	-	2,316

Summary of Automatic Appropriations under For Comprehensive Release (FCR)
By Department / Agency
(In Thousand Pesos)

Annex C

PARTICULARS	FOR COMPREHENSIVE RELEASE (FCR)													
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					IRA	INTEREST PAYMENT	PENSION	TOTAL				
	PS	PS	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	PS	PS	MOOE	FinEx	CO	TOTAL
DSWD	88,801	-	-	-	-	-	-	-	-	88,801	-	-	-	88,801
OSEC	80,638	-	-	-	-	-	-	-	-	80,638	-	-	-	80,638
CWC	1,054	-	-	-	-	-	-	-	-	1,054	-	-	-	1,054
ICAB	1,264	-	-	-	-	-	-	-	-	1,264	-	-	-	1,264
NCDA	2,126	-	-	-	-	-	-	-	-	2,126	-	-	-	2,126
NYC	3,376	-	-	-	-	-	-	-	-	3,376	-	-	-	3,376
JJWC	343	-	-	-	-	-	-	-	-	343	-	-	-	343
DOT	25,198	-	-	-	-	-	-	-	-	25,198	-	-	-	25,198
OSEC	18,911	-	-	-	-	-	-	-	-	18,911	-	-	-	18,911
IA	1,890	-	-	-	-	-	-	-	-	1,890	-	-	-	1,890
NPDC	4,397	-	-	-	-	-	-	-	-	4,397	-	-	-	4,397
DTI	87,802	-	-	-	-	-	-	-	-	87,802	-	-	-	87,802
OSEC	71,882	-	-	-	-	-	-	-	-	71,882	-	-	-	71,882
BOI	8,800	-	-	-	-	-	-	-	-	8,800	-	-	-	8,800
CIAP (including CMDF	3,695	-	-	-	-	-	-	-	-	3,695	-	-	-	3,695
PTTC	1,564	-	-	-	-	-	-	-	-	1,564	-	-	-	1,564
PDDCP	1,861	-	-	-	-	-	-	-	-	1,861	-	-	-	1,861
DOTC	126,441	380,659	161,075	-	85,491	627,225	-	-	-	507,100	161,075	-	85,491	753,666
OSEC	97,283	-	-	-	-	-	-	-	-	97,283	-	-	-	97,283
CAB	3,056	-	-	-	-	-	-	-	-	3,056	-	-	-	3,056
MARINA	16,768	-	-	-	-	-	-	-	-	16,768	-	-	-	16,768
OTC	1,050	-	-	-	-	-	-	-	-	1,050	-	-	-	1,050
OTS	2,045	380,659	161,075	-	85,491	627,225	-	-	-	382,704	161,075	-	85,491	629,270
PCG	5,100	-	-	-	-	-	-	-	-	5,100	-	-	-	5,100
TRB	1,139	-	-	-	-	-	-	-	-	1,139	-	-	-	1,139
NEDA	136,783	-	-	-	-	-	-	-	-	136,783	-	-	-	136,783
ODG	41,344	-	-	-	-	-	-	-	-	41,344	-	-	-	41,344
NSCB		-	-	-	-	-	-	-	-	-	-	-	-	-
NSO		-	-	-	-	-	-	-	-	-	-	-	-	-
PNVSCA	702	-	-	-	-	-	-	-	-	702	-	-	-	702
PPPCP	4,323	-	-	-	-	-	-	-	-	4,323	-	-	-	4,323
PSRTI (SRTC)	1,079	-	-	-	-	-	-	-	-	1,079	-	-	-	1,079
TARIFF	3,199	-	-	-	-	-	-	-	-	3,199	-	-	-	3,199
PSA	86,136	-	-	-	-	-	-	-	-	86,136	-	-	-	86,136
PCOO	44,650	-	-	-	-	-	-	-	-	44,650	-	-	-	44,650
PCOO-Proper	3,012	-	-	-	-	-	-	-	-	3,012	-	-	-	3,012
BBS	15,616	-	-	-	-	-	-	-	-	15,616	-	-	-	15,616
BCS	1,697	-	-	-	-	-	-	-	-	1,697	-	-	-	1,697
NPO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NIB	6,117	-	-	-	-	-	-	-	-	6,117	-	-	-	6,117
PIA	14,329	-	-	-	-	-	-	-	-	14,329	-	-	-	14,329
PBS-RTVM	3,879	-	-	-	-	-	-	-	-	3,879	-	-	-	3,879

Summary of Automatic Appropriations under For Comprehensive Release (FCR)
By Department / Agency
(In Thousand Pesos)

Annex C

PARTICULARS	FOR COMPREHENSIVE RELEASE (FCR)													
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					IRA	INTEREST PAYMENT	PENSION	TOTAL				
	PS	PS	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	PS	PS	MOOE	FinEx	CO	TOTAL
OEOs	320,007	-	106,701	-	1,462	108,163	-	-	-	320,007	106,701	-	1,462	428,170
AMLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CCC	2,005	-	-	-	-	-	-	-	-	2,005	-	-	-	2,005
CFO	2,520	-	-	-	-	-	-	-	-	2,520	-	-	-	2,520
CHED	22,229	-	-	-	-	-	-	-	-	22,229	-	-	-	22,229
CFL	2,269	-	-	-	-	-	-	-	-	2,269	-	-	-	2,269
DDB	3,784	-	-	-	-	-	-	-	-	3,784	-	-	-	3,784
ERC	10,245	-	-	-	-	-	-	-	-	10,245	-	-	-	10,245
FDCP	796	-	-	-	-	-	-	-	-	796	-	-	-	796
FPA	2,881	-	-	-	-	-	-	-	-	2,881	-	-	-	2,881
GAB	4,832	-	-	-	-	-	-	-	-	4,832	-	-	-	4,832
GCGOCC	3,236	-	-	-	-	-	-	-	-	3,236	-	-	-	3,236
HLURB	18,028	-	106,701	-	1,462	108,163	-	-	-	18,028	106,701	-	1,462	126,191
HUDCC	3,356	-	-	-	-	-	-	-	-	3,356	-	-	-	3,356
MDA	3,386	-	-	-	-	-	-	-	-	3,386	-	-	-	3,386
MTRCB	1,588	-	-	-	-	-	-	-	-	1,588	-	-	-	1,588
NAPC	1,419	-	-	-	-	-	-	-	-	1,419	-	-	-	1,419
NCCA	15,332	-	-	-	-	-	-	-	-	15,332	-	-	-	15,332
NCCA	1,540	-	-	-	-	-	-	-	-	1,540	-	-	-	1,540
NHCP (NHI)	4,660	-	-	-	-	-	-	-	-	4,660	-	-	-	4,660
NLP	4,872	-	-	-	-	-	-	-	-	4,872	-	-	-	4,872
NAP (RMAO)	4,260	-	-	-	-	-	-	-	-	4,260	-	-	-	4,260
NCIP	47,467	-	-	-	-	-	-	-	-	47,467	-	-	-	47,467
NCMF (OMA)	32,895	-	-	-	-	-	-	-	-	32,895	-	-	-	32,895
NICA	32,338	-	-	-	-	-	-	-	-	32,338	-	-	-	32,338
NSC	3,767	-	-	-	-	-	-	-	-	3,767	-	-	-	3,767
NTC	16,825	-	-	-	-	-	-	-	-	16,825	-	-	-	16,825
OPAPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OMB (VRB)	2,284	-	-	-	-	-	-	-	-	2,284	-	-	-	2,284
PRRC	837	-	-	-	-	-	-	-	-	837	-	-	-	837
PCW (NCRFW)	2,244	-	-	-	-	-	-	-	-	2,244	-	-	-	2,244
PDEA	54,305	-	-	-	-	-	-	-	-	54,305	-	-	-	54,305
PHILRACOM	2,484	-	-	-	-	-	-	-	-	2,484	-	-	-	2,484
PSC	4,082	-	-	-	-	-	-	-	-	4,082	-	-	-	4,082
PCUP	4,911	-	-	-	-	-	-	-	-	4,911	-	-	-	4,911
PCDSPO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLLO	2,054	-	-	-	-	-	-	-	-	2,054	-	-	-	2,054
PMS	15,608	-	-	-	-	-	-	-	-	15,608	-	-	-	15,608
AR	202,670	-	-	-	-	-	-	-	-	202,670	-	-	-	202,670
ARMM	202,670	-	-	-	-	-	-	-	-	202,670	-	-	-	202,670
JLEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LEDAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIARY	785,487	-	-	-	-	-	-	-	-	785,487	-	-	-	785,487
SCPLC	697,402	-	-	-	-	-	-	-	-	697,402	-	-	-	697,402
PET	3,151	-	-	-	-	-	-	-	-	3,151	-	-	-	3,151
SB	11,729	-	-	-	-	-	-	-	-	11,729	-	-	-	11,729
CA	62,076	-	-	-	-	-	-	-	-	62,076	-	-	-	62,076

Annex C

Summary of Automatic Appropriations under For Comprehensive Release (FCR)
By Department / Agency
(In Thousand Pesos)

	FOR COMPREHENSIVE RELEASE (FCR)													
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					IRA	INTEREST PAYMENT	PENSION	TOTAL				
PARTICULARS	PS	PS	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	PS	PS	MOOE	FinEx	CO	TOTAL
CTA	11,129	-	-	-	-	-	-	-	-	11,129	-	-	-	11,129
CSC	61,651	-	-	-	-	-	-	-	-	61,651	-	-	-	61,651
CSC	59,451	-	-	-	-	-	-	-	-	59,451	-	-	-	59,451
CESB	2,200	-	-	-	-	-	-	-	-	2,200	-	-	-	2,200
COA	756,721	-	-	-	-	-	-	-	-	756,721	-	-	-	756,721
COA	756,721	-	-	-	-	-	-	-	-	756,721	-	-	-	756,721
COMELEC	150,190	-	-	-	-	-	-	-	-	150,190	-	-	-	150,190
COMELEC	150,190	-	-	-	-	-	-	-	-	150,190	-	-	-	150,190
OMBUDSMAN	60,310	-	-	-	-	-	-	-	-	60,310	-	-	-	60,310
OMB	60,310	-	-	-	-	-	-	-	-	60,310	-	-	-	60,310
CHR	20,349	-	-	-	-	-	-	-	-	20,349	-	-	-	20,349
CHR	20,349	-	-	-	-	-	-	-	-	20,349	-	-	-	20,349
Sub-Total, Departments	**29,410,617**	**639,586**	**405,419**	**-**	**86,953**	**1,131,958**	**-**	**372,863,000**	**331**	**30,050,534**	**405,419**	**372,863,000**	**86,953**	**403,405,906**
SPFs														
BSGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALGU	-	-	-	-	-	-	389,860,429	-	-	-	389,860,429	-	-	389,860,429
MMDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGU	-	-	-	-	-	-	389,860,429	-	-	-	389,860,429	-	-	389,860,429
Sub-Total, SPFs	**-**	**-**	**-**	**-**	**-**	**-**	**389,860,429**	**-**	**-**	**-**	**389,860,429**	**-**	**-**	**389,860,429**
Various Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM	**29,410,617**	**639,586**	**405,419**	**-**	**86,953**	**1,131,958**	**389,860,429**	**372,863,000**	**331**	**30,050,534**	**390,265,848**	**372,863,000**	**86,953**	**793,266,335**

Summary of Automatic Appropriations under For Later Release (FLR)
By Department / Agency
(In Thousand Pesos)

ANNEX C-1

PARTICULARS	FOR LATER RELEASE (FLR) (NEGATIVE LIST)																		
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					NET LENDING	GRANT PROCEEDS					PENSION	TAX EXPENDITURES FUND	TOTAL				
	PS	PS	MOOE	FinEx	CO	TOTAL	CO	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	PS	MOOE	FinEx	CO	TOTAL
DEPARTMENTS																			
CONGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Senate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Pres. Off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OVP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OVP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DAR	-	-	2,357	-	-	2,357	-	-	-	-	-	-	-	-	-	2,357	-	-	2,357
OSEC	-	-	2,357	-	-	2,357	-	-	-	-	-	-	-	-	-	2,357	-	-	2,357
DA	-	-	327,224	-	80,000	407,224	-	-	2,000	-	-	2,000	-	-	-	329,224	-	80,000	409,224
OSEC	-	-	242,720	-	-	242,720	-	-	2,000	-	-	2,000	-	-	-	244,720	-	-	244,720
ACPC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BFAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CODA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NMIS	-	-	84,504	-	80,000	164,504	-	-	-	-	-	-	-	-	-	84,504	-	80,000	164,504
PCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCPHDM (BUPHIRE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DBM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GPPB-TSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DepEd	-	6,900	626,115	-	-	633,015	-	-	-	-	-	-	-	-	6,900	626,115	-	-	633,015
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NBDB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NCCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ECCDC	-	6,900	626,115	-	-	633,015	-	-	-	-	-	-	-	-	6,900	626,115	-	-	633,015
PHSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE	-	442	855,867	-	118,000	974,309	-	-	11,902	-	129,000	140,902	-	-	442	867,769	-	247,000	1,115,211
OSEC	-	442	855,867	-	118,000	974,309	-	-	11,902	-	129,000	140,902	-	-	442	867,769	-	247,000	1,115,211
DENR	-	-	58,509	-	36,200	94,709	-	-	-	-	-	-	-	-	-	58,509	-	36,200	94,709
OSEC	-	-	35,500	-	-	35,500	-	-	-	-	-	-	-	-	-	35,500	-	-	35,500
EMB	-	-	19,000	-	16,000	35,000	-	-	-	-	-	-	-	-	-	19,000	-	16,000	35,000
MGB	-	-	4,009	-	20,200	24,209	-	-	-	-	-	-	-	-	-	4,009	-	20,200	24,209
NAMRIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NWRB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCSDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Summary of Automatic Appropriations under For Later Release (FLR)
By Department / Agency
(In Thousand Pesos)

ANNEX C-1

PARTICULARS	FOR LATER RELEASE (FLR) (NEGATIVE LIST)																		
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					NET LENDING	GRANT PROCEEDS					PENSION	TAX EXPENDITURES FUND	TOTAL				
	PS	PS	MOOE	FinEx	CO	TOTAL	CO	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	PS	MOOE	FinEx	CO	TOTAL
DOF	-	0	334,470	0	417,136	751,606	-	-	-	0	-	-	-	-	0	334,470	0	417,136	751,606
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BOC	-	-	334,470	-	-	334,470	-	-	-	-	-	-	-	-	-	334,470	-	-	334,470
BIR	-	-	-	-	417,136	417,136	-	-	-	-	-	-	-	-	-	-	-	417,136	417,136
BLGF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BTR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CBAA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NTRC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FSI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TCCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNESCO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOH	-	-	29,420	-	-	29,420	-	-	-	-	-	-	-	-	-	29,420	-	-	29,420
OSEC	-	-	29,420	-	-	29,420	-	-	-	-	-	-	-	-	-	29,420	-	-	29,420
POPCOM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NNC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DILG	-	-	-	-	800,000	800,000	-	-	-	-	-	-	-	-	-	-	-	800,000	800,000
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BFP	-	-	-	-	800,000	800,000	-	-	-	-	-	-	-	-	-	-	-	800,000	800,000
BJMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NAPOLCOM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PNP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOJ	-	-	303,852	-	-	303,852	-	-	-	-	-	-	-	-	-	303,852	-	-	303,852
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LRA	-	-	303,802	-	-	303,802	-	-	-	-	-	-	-	-	-	303,802	-	-	303,802
NBI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OGCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSG	-	-	50	-	-	50	-	-	-	-	-	-	-	-	-	50	-	-	50
PPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCGG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOLE	-	-	500	-	-	500	-	-	-	-	-	-	-	-	-	500	-	-	500
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ILS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NCMB	-	-	500	-	-	500	-	-	-	-	-	-	-	-	-	500	-	-	500
NLRC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NWPC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POEA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TESDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Summary of Automatic Appropriations under For Later Release (FLR)
By Department / Agency
(In Thousand Pesos)

ANNEX C-1

PARTICULARS	FOR LATER RELEASE (FLR) (NEGATIVE LIST)																		
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					NET LENDING	GRANT PROCEEDS					PENSION	TAX EXPENDITURES FUND	TOTAL				
	PS	PS	MOOE	FinEx	CO	TOTAL	CO	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	PS	MOOE	FinEx	CO	TOTAL
DND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DND-Level Central Adm. & Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NDCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OCD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PVAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PVAO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VMMC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Joint Level Central Adm. & Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GHQ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPWH	-	12,458	3,144,511	-	9,039,496	12,196,465	-	-	-	-	-	-	-	-	12,458	3,144,511	-	9,039,496	12,196,465
OSEC	-	12,458	3,144,511	-	9,039,496	12,196,465	-	-	-	-	-	-	-	-	12,458	3,144,511	-	9,039,496	12,196,465
DOST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ASTI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FNRI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FPRDI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITDI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ICTO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIRDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NAST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NRCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAGASA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCAANRRD (PCAMRI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCHRD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCIEETRD (PCIERD +	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIVS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PNRI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSHS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTRI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STII	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DSWD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ICAB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NCDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Summary of Automatic Appropriations under For Later Release (FLR)
By Department / Agency
(In Thousand Pesos)

ANNEX C-1

	FOR LATER RELEASE (FLR) (NEGATIVE LIST)																		
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					NET LENDING	GRANT PROCEEDS					PENSION	TAX EXPENDITURES FUND	TOTAL				
PARTICULARS	PS	PS	MOOE	FinEx	CO	TOTAL	CO	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	PS	MOOE	FinEx	CO	TOTAL
DOT	-	-	2,000	-	-	2,000	-	-	-	-	-	-	-	-	-	2,000	-	-	2,000
OSEC	-	-	2,000	-	-	2,000	-	-	-	-	-	-	-	-	-	2,000	-	-	2,000
IA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NPDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DTI	-	-	20,829	-	-	20,829	-	-	-	-	-	-	-	-	-	20,829	-	-	20,829
OSEC	-	-	20,829	-	-	20,829	-	-	-	-	-	-	-	-	-	20,829	-	-	20,829
BOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIAP (including CMDF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTTC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PDDCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOTC	-	-	238,699	-	670,992	909,691	-	-	-	-	-	-	-	-	-	238,699	-	670,992	909,691
OSEC	-	-	213,699	-	670,992	884,691	-	-	-	-	-	-	-	-	-	213,699	-	670,992	884,691
CAB	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARINA	-	-	25,000	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
OTC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NEDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ODG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSCB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PNVSCA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPPCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SRTC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TARIFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TARIFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCOO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCOO-Proper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BBS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NPO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NIB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PBS-RTVM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OEOs	-	9,981	1,606,272	8	31,508	1,647,769	-	-	-	-	-	-	-	-	9,981	1,606,272	8	31,508	1,647,769
AMLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CFO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHED	-	-	1,011,008	-	-	1,011,008	-	-	-	-	-	-	-	-	-	1,011,008	-	-	1,011,008
CFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDB	-	-	77,000	-	-	77,000	-	-	-	-	-	-	-	-	-	77,000	-	-	77,000
ERC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FDCP	-	-	69,860	-	-	69,860	-	-	-	-	-	-	-	-	-	69,860	-	-	69,860
ERC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAB	-	-	9,500	-	-	9,500	-	-	-	-	-	-	-	-	-	9,500	-	-	9,500
GCGOCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HLURB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HUDCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Summary of Automatic Appropriations under For Later Release (FLR)
By Department / Agency
(In Thousand Pesos)

ANNEX C-1

	FOR LATER RELEASE (FLR) (NEGATIVE LIST)																		
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					NET LENDING	GRANT PROCEEDS					PENSION	TAX EXPENDITURES FUND	TOTAL				
PARTICULARS	PS	PS	MOOE	FinEx	CO	TOTAL	CO	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	PS	MOOE	FinEx	CO	TOTAL
MDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MTRCB	-	-	45,760	-	17,369	63,129	-	-	-	-	-	-	-	-	-	45,760	-	17,369	63,129
NAPC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NCCA	-	9,981	363,846	8	14,139	387,974	-	-	-	-	-	-	-	-	9,981	363,846	8	14,139	387,974
NCCA	-	9,981	363,846	8	14,139	387,974	-	-	-	-	-	-	-	-	9,981	363,846	8	14,139	387,974
NHCP (NHI)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NLP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NAP (RMAO)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NCIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NCMF (OMA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NICA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NTC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPAPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OMB (VRB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRRC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCW (NCRFW)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PDEA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PHILRACOM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSC	-	-	29,298	-	-	29,298	-	-	-	-	-	-	-	-	-	29,298	-	-	29,298
PCUP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCDSPO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLLO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AR	726,821	-	-	-	-	-	-	-	-	-	-	-	-	-	726,821	-	-	-	726,821
ARMM	726,821	-	-	-	-	-	-	-	-	-	-	-	-	-	726,821	-	-	-	726,821
JLEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LEDAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIARY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SCPLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CTA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CESB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMELEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMELEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OMBUDSMAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OMB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total, Departments	**726,821**	**29,781**	**7,550,625**	**8**	**11,193,332**	**18,773,746**	**-**	**-**	**13,902**	**-**	**129,000**	**142,902**	**-**	**-**	**756,602**	**7,564,527**	**8**	**11,322,332**	**19,643,469**

Summary of Automatic Appropriations under For Later Release (FLR)
By Department / Agency
(In Thousand Pesos)

ANNEX C-1

PARTICULARS	FOR LATER RELEASE (FLR) (NEGATIVE LIST)																		
	RLIP	SPECIAL ACCOUNT IN THE GENERAL FUND					NET LENDING	GRANT PROCEEDS					PENSION	TAX EXPENDITURES FUND	TOTAL				
	PS	PS	MOOE	FinEx	CO	TOTAL	CO	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	PS	MOOE	FinEx	CO	TOTAL
SPFs																			
BSGC	-	-	1,344,552	-	-	1,344,552	26,500,000	-	-	-	-	-	-	-	-	1,344,552	-	26,500,000	27,844,552
ALGU	2,072	-	-	-	-	-	-	-	-	-	-	-	-	-	2,072	-	-	-	2,072
MMDA	2,072	-	-	-	-	-	-	-	-	-	-	-	-	-	2,072	-	-	-	2,072
LGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total, SPFs	**2,072**	**-**	**1,344,552**	**-**	**-**	**1,344,552**	**26,500,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,072**	**1,344,552**	**-**	**26,500,000**	**27,846,624**
Various Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	25,475,000	-	25,475,000	-	-	25,475,000
TOTAL PROGRAM	**728,893**	**29,781**	**8,895,177**	**8**	**11,193,332**	**20,118,298**	**26,500,000**	**-**	**13,902**	**-**	**129,000**	**142,902**	**-**	**25,475,000**	**758,674**	**34,384,079**	**8**	**37,822,332**	**72,965,093**