

RELEASES OF GARO/SARO AND NOTICE OF CASH ALLOCATION FOR FY 1997

DBM NATIONAL BUDGET CIRCULAR NO. 457, December 26, 1996

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/0f01fbfba60c/>

1.0 Purpose

This Circular is being issued to provide guidelines in the release of funds to agencies pending congressional approval of the FY 1997 budget.

2.0

Coverage

The provisions of this Circular shall apply to the following:

- National Government Agencies, including those with fiscal autonomy and Integrated Area Development Projects (IAD);
- Government Owned and Controlled Corporations; and
- LGUs receiving Internal Revenue Allotment (IRA)

3.0 Guidelines

3.1 Release of Allotment

a. The GARO issued by DBM to all agencies including those with fiscal autonomy and Integrated Area Development Projects (IADs) is based on the FY 1996 budget and covers the following:

- 25% of the total Personal Services (PS) and Maintenance and Other Operating Expenses (MOOE) requirements of regular programs appropriated in agency budgets under RA 8174 (including salaries of casual and contractual personnel) and salary adjustments for 1996 funded out of the Compensation Adjustment Fund; and,
- 25% of the total PS, MOOE and Capital Outlay requirements of on-going projects, both locally-funded and foreign-assisted, but not to exceed 25% of the amount proposed under the FY 1997 National Expenditure Program for the same project.

b. The GARO released to LGUs represents 100% of the Internal Revenue Allotment (IRA) under RA 8174 based on the latest certified statistics on population, area and number of cities, provinces, municipalities and barangays.

c. Separate GARO shall be released for the increase in IRA and for the implementation of the Salary Standardization II (SSL II).

d. The following are not covered by GARO release:

- Congressional Initiatives;

- Completing projects in 1996;
 - Personnel Benefits (PAGIBIG, ECIP and Medicare); and
 - Those needing Presidential approval and clearances from appropriate government offices (i.e. intelligence fund, research, etc.)
- e. Individual SAROs shall be released corresponding to 25% of the total operational requirements of government owned and controlled corporations (GOCCs) including the PS and MOOE requirements of on-going foreign-assisted projects.
- f. The GARO/SARO releases shall correspondingly be adjusted upon approval by Congress of the FY 1997 budget. In no case, however, shall release per P/A/P exceed the level provided for the same item in the 1997 proposed President's budget.

3.2 Release of Notices of Cash Allocation (NCAs)

- a. The DBM shall issue the first quarter NCA based on the GARO/SARO releases.
- b. For decentralized agencies, the funding checks shall be issued monthly to Operating Units based on actual cash requirements.

4.0

Saving Clause

Cases not covered by this Circular shall referred to DBM.

5.0

Effectivity

This Circular shall take effect January 1, 1997.

Adopted: 26 Dec. 1996

(SGD.) SALVADOR M. ENRIQUEZ, JR.
Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.