GUIDELINES GOVERNING THE USE OF INCOME PURSUANT TO SPECIAL PROVISIONS (SP) NO. 14 OF THE UNPROGRAMMED FUND UNDER THE CY 1999 GENERAL APPROPRIATIONS ACT (R.A. NO. 8745)

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1.0 Purpose

1.1 To provide the procedural guidelines relative to the implementation of Special Provision No. 14 of the Unprogrammed Fund under the CY 1999 General Appropriations Act (GAA), Republic Act (R.A.) No. 8745.

2.0 Coverage

2.1 This circular covers all higher education institutions under the supervision of the Commission on Higher Education, but excludes CSIs which were integrated to State Universities and Colleges (SUCs), pursuant to Special Provision No. 2 of the CY 1999 appropriations for CHED under the CY 1999 GAA and Section 4 (I) of R.A. No. 8292 (Higher Education Modernization Act of 1997).

3.0 General Guidelines

3.1 Collections/income of the subject CSIs from the following sources shall be deposited with the Bureau of the Treasury (BTR) as income of the General Fund pursuant to Section 44 of Book VI of Executive Order (E.O.) No. 292 (Administrative Code of 1987) and Section 3 of Batas Pambansa Blg. 325:

3.1.1 Tuition Fees

3.1.2 Other School Charges (e.g. registration fees, laboratory fees, library fees and athletic fees)

3.1.3 Fines and Penalties

3.1.4 Business Operations

3.2 Pursuant to Special Provision No. 14, page 1211 of the Unprogrammed Fund under the CY 1999 GAA, fifty percent (50%) of the income referred to in Section 3.1 above shall be used to augment maintenance and other operating expenses or capital outlays of which, whenever applicable, at least thirty percent (30%) shall be used for the production of rice, corn and vegetables in their areas.

3.3 The other fifty percent (50%) shall be used to augment/cover deficiencies in Personal Services appropriation, except for payment of salaries and for creation of new positions, and for teacher-student welfare to include the following:

3.3.1 Personal Services

a) Teacher authorized allowances and other fringe benefits;
b) Student labor or hourly wages for student services in accordance with authorized rates;

3.3.2 Maintenance and Other Operating Expenditures/Capital Outlays

a) Training and seminar expenses;

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b) Student activities;
c) Upgrading of book holdings, facilities and services of the library;
d) Operation and maintenance of library, canteen and dormitories;
e) Improvement of learning environment such as, but not limited to classrooms, laboratories and faculty rooms;
f) Purchase of instructional equipment;
g) Awards and incentives for outstanding teacher performance, publications and research, based on a set of criteria to be determined by the CHED; and'
h) Scholarship grants for teachers and students, consistent with CHED policies and guidelines, including stipends and book allowances.

3.4 Income derived from the following sources shall not be covered by this Circular:

3.4.1 Income from Food Production Programs accruing as revolving funds pursuant to Letter of Instructions (LOI) No. 872 s. of 1979 (Encouraging State Universities and Colleges and Agricultural Schools to Participate in the Food Production Program) as implemented by National Budget Circular (NBC) No. 331, s. of 1980;

3.4.2 Income from the Sale of school desks, furniture and other items fabricated using school facilities, accruing as revolving funds in accordance with the provisions of LOI No. 1026 s. of 1980;

3.4.3 Income from sale of unserviceable equipment; and

3.4.4 Trust receipts pursuant to Section 45, Chapter 5, Book VI of (E.O.) No. 292.

3.5 It is to be understood that augmentation as used under Sections 3.2 and 3.3 of this Circular implies the existence of an item, project, activity or purpose with an appropriation which, upon implementation or subsequent evaluation of needed resources is determined to be deficient. In no case therefore, shall a non-existent item, project, activity, purpose or object of expenditure be funded by augmentation.

3.6 The use of income under this Circular shall be subject to the submission of a Special Budget, as required under Section 35, Book VI of E.O. No. 292, in accordance with the provisions of NBC No. 463 (Guidelines in the 1999 Release of Funds) dated January 29, 1999. CSIs shall submit their requests duly supported by documents prescribed under Section 4.3 of this Circular, to the concerned Regional Offices (ROs) of the Department of Budget and Management.

4.0 Statement of Policies

4.1 Special budgets covering the use of income to meet the requirements for CY 1999 of CSIs, shall be submitted to the DBM Regional Offices concerned not later than November 30, 1999.

4.2 The amount of income to be requested by the CSIs shall in no case exceed P18 ,453,000.00 representing the appropriation authorized for the purpose under the CY 1999 Unprogrammed Fund. (Please refer to Annex A for the breakdown by CSI).*

4.3 The Special Budgets shall be supported by the following:

4.3.1 Indorsements of the Special Budget by CHED RO concerned;
4.3.2 Copies of bank deposit slips covering the amounts of income actually deposited
4.3.3 Work and Financial Plan (Please refer to Annex B for the format);
4.3.4 Latest Trial balance;
4.3.5 Latest Statement of Allotments, Obligations and Balances; and
4.3.6 Justifications for the request.

(Note: Annexes are available at Office of the National Administrative Register, U.P. Law Complex Diliman, Quezon City)

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4.4 A Special Allotment Release Order (SARO) chargeable against the Unprogrammed Fund — General Fund Adjustments (Purpose 5) under the 1999 GAA shall be issued by the DBM RO Concerned to cover the amount of income authorized to be used. No income can be utilized until a SARO for the purpose shall have been issued.

5.0 No Report No Release Policy

The “no report, no release policy” shall be strictly enforced.

6.0 Saving Clause

Cases not covered by this circular shall be referred to the Secretary of the DBM through the Regional Coordination Service, DBM Central Office.

7.0 Effectivity

This circular shall take effect immediately.

Adopted: 26 Nov. 1999

(SGD.) BENJAMIN E. DIOKNO
Secretary

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