

AUGMENTATION OF NON-EXISTING ITEM OF EXPENDITURE

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1. Section 54 of the General Provisions of R.A. No. 9162, the FY 2002 General Appropriations Act (GAA) prohibits the augmentation of a non-existing item, project, activity, purpose or object of expenditure, from savings or by the use of appropriations authorized in the GAA.
2. However, there are some expenditure items which are not provided in the agency budget but which are authorized to be paid chargeable against available savings, pursuant to existing regulations. These expenditure items include, but are not limited to retirement gratuity, overtime, monetization of leave credits and loyalty pay.
3. In view of the above, authority is hereby granted to agencies to augment non-existing expenditure items, the payment of which has been authorized to be charged against savings, as an exception to Section 54 of the General Provisions of R.A. No. 9162.
4. This Circular shall take effect immediately.

Adopted: 07 May 2002

(SGD.) EMILIA T. BONCODIN
Secretary

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