

ISSUANCE OF ADVICE OF ALLOTMENT (AA) COVERING INTERNAL REVENUE ALLOTMENT (IRA) OF LOCAL GOVERNMENT UNITS

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/4aef0c97891d/>

1.0

Purpose

1.1 This Circular is issued to inform all concerned of the additional delegation of authority to the DBM Regional Directors relative to the issuance of Advice of Allotment (AA) covering the Internal Revenue Allotment (IRA) of provinces, cities, municipalities, and barangays within their respective regional coverage and to provide guidelines for the exercise of said delegated authority in consonance with the Local Government Code of 1991.

2.0

Coverage

2.1 This Circular shall cover all provinces, cities, municipalities and barangays including those in the National Capital Region (NCR).

3.0

Policies and Guidelines

3.1 Effective FY 1992, the IRA of Local Government Units (LGUs) shall be released by the DBM Regional Offices to the LGUs within their respective regional coverage except the shares of those within the NCR which shall be released by the Budget Operations Bureau "A" of DBM (BOB "A"). In the release of the IRA, the DBM, ROs and BOB "A" shall observe the following guidelines:

3.1.1

The DBM-ROs/BOB-A shall issue the Advice of Allotment on a quarterly basis covering the comprehensive release of the Internal Revenue Allotment (IRA) of the provinces, cities, municipalities, and barangays within their respective regional coverage.

3.1.2

The Advice of Allotment covering the IRA of barangays shall be comprehensively released to their respective cities/municipalities.

3.1.3

The comprehensive release of IRA for the barangays shall be made using the authorized city/municipality code based on the Standard Unit Coding System for Local Governments with assigned reference sub-code for each barangay under the city/municipality.

3.1.4

The releases to each barangay shall be indicated on the face of the Advice of Allotment under its reference sub-code.

3.1.5.

Any additional release or adjustment on the releases for IRA intended for devolved functions from national government agencies shall be governed by pertinent rules and guidelines as may be issued on the matter.

3.2 DBM-ROs/BOB-A shall issue transmittal letters to the provinces, cities, municipalities, and barangays for the release of their IRA, copy furnished the City/Municipal Mayor for the releases to the barangays.

3.3 The corresponding Notice of Cash Allocation (NCA) shall be released by the, Accounting and Finance Bureau "A" of DBM without any lien or holdback, as provided for under Section 286, Chapter I, Title III, Book II of the Code.

4.0

Effectivity

4.1 This Circular shall take effect immediately.

Adopted: 2 Mar. 1992

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

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