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1.0 Pursuant to existing budgeting and accounting and auditing rules and regulations, incurrence of obligations by agency should be limited to the allotment received;

2.0 Officials/employees who will authorize the incurrence/payment of obligations in excess of allotment received shall be jointly and severally liable to the Government for the full amount paid or received pursuant to the provisions of EO 292 (the Revised Administrative Code of 1997) and PD 1445 (the Government Auditing Code).

3.0 For your strict compliance.

Adopted: 13 Dec. 1999

(SGD.) BENJAMIN E. DIOKNO
Secretary

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