

CONTROL OF SPECIAL PURPOSE FUNDS THRU THE USE OF THE VOUCHER SYSTEM

DBM CIRCULAR LETTER NO. 4-96, January 12, 1996

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1. Pursuant to Section 37, Book VI Chapter 5 of Executive Order 292, the Secretary of the Department of Budget and Management may establish reserves against agency appropriations. Transactions involving the authorized transfer of appropriations from agency appropriations to a control or pooled account, such as reserves, personnel benefits and savings, shall not require the issuance of Allotment Release Orders (AROs) established under the Simplified Fund Release System(SFRS). However, releases against the control or pooled account shall be subject to the issuance of AROs.
2. To simplify the internal monitoring and recording of the aforesaid transfers, the Department of Budget and Management shall use the Voucher System as a control mechanism. The Voucher System shall also be adopted to cover other Special Purpose Funds (SPFs) provided under the General Appropriations Act.
3. Under this system, a credit voucher shall be issued to transfer reserves and similar accounts to a control or pooled account using the format shown in Annex “A”.[*] In the same manner, a debit voucher shall be issued to authorize the release of AROs, in the format shown in Annex “B”.[*]
4. Both the credit and the debit vouchers are internal documents in the DBM. All fund releases to implementing to agencies will continue to be authorized through AROs.

For General Information.

Adopted: 12 Jan. 1996

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

[*] Text available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.

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