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# GUIDELINES GOVERNING THE USE OF INCOME PURSUANT TO SPECIAL PROVISIONS NOS. 10 AND 11 OF THE UNPROGRAMMED FUND UNDER THE CY 1996 GENERAL APPROPRIATIONS ACT (RA NO. 8174)

*DBM CIRCULAR LETTER NO. 10-96, July 29, 1996*

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1.0

Purpose

This circular is being issued to prescribe the guidelines relative to the implementation of Special Provision Nos. 10 and 11 of the Unprogrammed Fund under the CY 1996 General Appropriations Act (RA No. 8174).

2.0

Definition of Terms

For purposes of this Circular, the following terms shall be construed to mean as follows:

2.1 Fees and Charges — refer to non-tax receipts other than compulsory tax levies imposed by government agencies in exchange for direct services rendered to the public or in the exercise of their administrative and regulatory functions.

2.2 Incremental Revenue — refers to the increase in actual collections from fees and charges made by the agency between the two (2) years preceding the current year.

3.0

Scope

This circular covers all national government departments, bureaus, offices, units, agencies, State Universities and Colleges (SUCs) and DOH retained hospitals rendering services to the public for a fee or charge.

4.0

General Guidelines

4.1 For Special Provision No. 10 of the Unprogrammed Fund

> 4.1.1 Agencies collecting fees for services rendered as shown in the 1995 Budget of Expenditures and Sources of Financing are authorized to use during the Calendar Year 1996 Twenty Percent (20%) of the actual increase in their collections from fees and charges between 1994 and 1995, chargeable against the Unprogrammed General Fund Adjustments (Purpose 2.) to augment their respective current appropriations. However, such incremental revenue shall not be used to augment Personal Services appropriations.

4.2 For Special Provision No. 11 of the Unprogrammed Fund



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4.2.1 Departments/agencies enumerated under Special Provision No. 11 of the Unprogrammed Fund are authorized to use their income chargeable against the Unprogrammed Fund — General Fund Adjustments — (Purpose 2.), subject to the limitations indicated and in accordance with the purposes set therein.

4.3 Agencies authorized to use their income shall prepare a special budget as required under Section 35, Chapter 5, Book VI of EO No. 292, the Administrative Code of 1987. They shall submit their requests to the concerned Budget and Finance Bureaus (BFBs), Regional Coordination Service (RCS) or Regional Offices (ROs) of the Department of Budget and Management, duly supported by certifications from the Bureau of the Treasury of the amounts actually remitted/deposited, as follows:

4.3.1 For those availing under Special Provision No. 10, the BTr certification shall cover remittances/collections for CYs 1994 and 1995; and

4.3.2 For those availing under Special Provision No. 11, the BTr certification shall cover the amount actually remitted during the year.

4.4 If an agency listed under Special Provision No. 11 has availed of the authority to utilize its income, it is precluded from availing itself of the use of income provided in Special Provision No. 10.

4.5 All fees, charges and other income collected shall be remitted to the National Treasury and shall accrue to the General Fund pursuant to Section 44, Book VI, of EO No. 292 and Section 3 of B.P. Blg. 325.

5.0

Procedural Guidelines

5.1 Agencies shall submit their requests to the concerned BFBs, RCS or ROs of the DBM at any time during the year.

5.2 The agency's special budget request shall include the following:

5.2.1 Work and Financial Plan (for maintenance and other operating expenses (MOOE)

5.2.2 Detailed breakdown of projects (for capital outlays (CO))

5.2.3 Justification for its release

5.2.4 Such other documents as are prescribed to accompany requests for specific items, e.g., equipment, pursuant to existing budgeting rules and regulations.

5.3 In the case of SUCs, fifty percent (50%) of the income shall be used to augment their current year's appropriations for MOOE or CO, at least thirty percent (30%) of which, whenever applicable, shall be used for production of rice, corn and vegetables in their areas. The other fifty percent (50%) shall be used for teacher-student welfare (but not personnel services), to include the following:

5.3.1 Faculty and Staff Development, provided that this shall be considered part of the amount authorized to be earmarked for the implementation of personnel and faculty development programs, per Special Provision No. 8, RA 8174 applicable to all SUCs;

5.3.2 Student allowances and/or hourly wages for student services and for assistance in students affair, library, canteen, dormitory and other related areas;

5.3.3 Upgrading of book holdings, facilities and services of the library;

5.3.4 Improvement of learning environment such as classrooms, laboratories and faculty rooms;


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5.3.5 Awards and incentives for outstanding teacher performance, publications and research;

5.3.6 Scholarships, including stipends and book allowances.

5.4 In the case of fees and charges collected by SUCs under the Related Learning Experience (RLE) program of SUCs, the proceeds shall be used exclusively for RLE programs. Projects, activities and purposes.

5.5 It is to be understood that augmentation 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.

5.6 A Special Allotment Release Order (SARO) chargeable against the Unprogrammed Fund — General Fund Adjustments (Purpose 2), under the 1996 GAA shall be issued 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.

5.7 The SAROs released shall be recorded in the General Fund books of account as a separate Appropriations Allotted (0-90-000) account, duly identified as Unprogrammed Fund — GFA using Fund Code 101. Consequently, the corresponding obligations, liquidations and disbursements of funds shall, likewise, be identified as such.

6.0

Reporting Requirements

A quarterly report of income and its utilization shall be submitted to the concerned BFB, RCS and RO of Department of Budget and Management. No subsequent withdrawal from the fund shall be allowed until said report has been submitted.

7.0

Saving Clause

Cases not covered by this circular shall be referred to the concerned BFB, RCS or RO of Department of Budget and Management.

8.0

Effectivity

This Circular shall take effect immediately.

Adopted: 29 July 1996

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


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