VALIDITY OF NOTICE OF CASH ALLOCATION (NCA) RELEASES AND SUBMISSION OF LIST OF ADVICE OF CHECKS ISSUED AND CANCELLED (ACIC)

Read online (full-text search, related cases, audio case brief): https://batas.org/library/decc813072ea/

1.0
Purposes

1.1 To remind agencies of the validity of NCA releases during the year.

1.2 To provide guidelines on the submission of a list of ACIC in order to facilitate preparation of management reports regarding agencies' actual disbursements.

2.0
Guidelines

2.1 Validity of NCAs

2.1.1

Agencies shall follow the provisions of Circular Letter No. 91-10 dated November 22, 1991 pertaining to the procedural guidelines on the validity of NCA and the processing and release of NCA for payment of unpaid obligations/prior years accounts payable.

2.1.2

As provided under Item 1.0 of National Budget Circular No. 430 dated December 1, 1993, the last day of issuance by DBM of NCA shall be December 20 of each calendar year. Hence, all requests that will require issuance of NCA must be received by DBM five (5) working days before December 20 to give ample time for the processing of the same. Requests received after said cut-off date shall be processed/acted upon the following year.

2.1.3

MDS checks appearing in the ACIC issued as of December 31, 1993 shall be honored by government servicing banks (GSBs), chargeable against the 1993 NCA releases.

2.1.4

GSBs shall not honor MDS checks listed in the ACIC issued after December 31, 1993.

2.1.5

The amount corresponding to the unused NCA of the year shall automatically lapse and no longer available for agency utilization at year end. Hence, agencies are strictly prohibited from issuing MDS checks to cover/transfer of said unused balance to agency depository bank.

2.1.6

GSBs (both Home Office and Branches) are hereby enjoined to strictly observe said restriction/prohibition.

2.2 Submission of ACIC

2.2.1

Starting January 1994, agencies shall submit twice a month to the Department of Budget and Management a list of ACIC for checks issued, following the prescribed format per Annex “A”, as follows:

Period Covered by the Report	Date of Submission
1st to 15th day of the month	on or before the 20th day of the same month
16th to 30th or 31st day of the month	on or before the 5th day of the following month covered by the report

2.2.2

The total amount of MDS checks issued shown in the ACIC excluding cancelled checks shall be indicated in the report by allotment class.

2.2.3

Agencies maintaining two or more MDS-Sub Account Numbers shall cover under one (1) report the ACICs issued but shall reflect separately, the ACICs pertaining to each account number. For details, refer to Annex “A”.

2.3 The Statement of Monthly Cash Allocation and Utilization (SMAU) as required under Circular Letter No. 92-6 dated June 27, 1992 shall still be submitted for purposes of releasing NCA.

3.0
Penalty Clause

Under no circumstance shall disbursements exceed the NCA. Any officer who directly allowed withdrawals in excess of the NCA and/or who allowed issuance of check to cover unused year-end balance of NCA shall be personally liable therefor pursuant to Sections 43 and 47, Book VI, Executive Order No. 292, the Administrative Code of 1987.

4.0
Effectivity

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

This Circular shall take effect immediately.

Adopted: 10 Dec. 1993

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

ANNEX "A"
Sample Format

DEPARTMENT/AGENCY:_____
LIST OF ADVICE OF CHECKS ISSUED AND CANCELLED
FOR THE PERIOD JANUARY 2 TO 15, 1994

PARTICULAR

Date

ACIC No.

100

200

300

Total Amount

Servicing Bank - MDS Acct. No.

3

101-94-01-01

50,000

30,000

200,000

280,000

4

103-94-01-02

15,000

15,000

5

101-94-01-04

10,000

5,500

15,500

6

102-94-01-05

10,000

25,000

50,000

85,000

7

101-94-01-07

7,500

7,500

10

101-94-01-09

2,000

1,200

3,200

11

102-94-01-10

5,000

35,000

40,000

12

101-94-01-12

5,000

9,000

14,000

13

101-94-01-14

8,000

4,000

12,000

14

101-94-01-15

6,000

3,000

9,000

Total

103,500

77,700

300,000

481,200

Servicing Bank — MDS Acct. No.

4

101-94-01-03

8,000

4,000

12,000

6

101-94-01-06

2,400

1,200

3,600

7

101-94-01-08

6,000

6,000

11

102-94-01-11

5,000

35,000

40,000

12

101-94-01-13

150,000

150,000

Total

15,400

11,200

185,000

211,600

Grand Total

118,900

88,900

485,000

692,800

Remarks, if any

Prepared by:

Reviewed by:

Approved by:

Chief Accountant

Director

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.