



PAMBANSANG PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
(National Headquarters Philippine Coast Guard)
139 25th St., Port Area
1018 Manila

04 December 2020

NHQ-PCG

STANDING OPERATING PROCEDURES
NUMBER 14-20

Guidelines on the Decentralization and Devolution of Budget, Accounting and Disbursement System to Coast Guard Districts

I. REFERENCES:

- A. Notice of Organization, Staffing, Compensation Action (NOSCA) No. 2019-08-030
- B. COA-DBM Joint Circular No. 2019-1 Dated January 1, 2019
- C. Government Accounting Manual (GAM)
- D. Presidential Decree No. 1445
- E. R.A 9184 otherwise known as "Government Procurement Reform Act"
- F. NHQ-PCG SOP Nr. 20-19 dtd 18 November 2019 re Guidelines on the Decentralization and Devolution of Budget, Accounting and Disbursement System to Coast Guard Districts

II. PURPOSE:

- A. To decentralize and devolve the budget, accounting and disbursement system from National Headquarters Philippine Coast Guard (NHPCG) to the Coast Guard Districts.
- B. This SOP specifically amend the SOP Nr 20-19 dated 18 November 2019, Subject: Guidelines on the Decentralization and Devolution of Budget, Accounting and Disbursement System to Coast Guard Districts in order to be updated with relevant accounting, budgeting and disbursement rules and regulations.

III. SCOPE:

This SOP shall apply to all Coast Guard Budget, Accounting Service and Finance Services Units that will be established to the Coast Guard Districts.

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IV. DEFINITION OF TERMS:

Coast Guard Logistics and Financial Management Centers (CGLFMCs) – Responsible for monitoring of allotments, commitments and obligations, managing Modified Disbursement System (MDS) accounts, processing of payments, monitoring of revenues and other receipts and financial reporting.

Cash Receipts Journal (CRJ) - This special journal is used to record the Report on Collections and Deposits (RCD)/Cash Receipt Registry (CRReg) submitted by the collecting officer/s to the Accounting Division/Unit. It shall be maintained in the Accounting Service/Unit by fund cluster.

Cash Disbursements Journal (CDJ) - This special journal is used by the Accounting Service/Unit to record the disbursements made by the Disbursing Officer. It shall be maintained by fund cluster.

Check Disbursement Journal (CkDJ) - This special journal is used to record the disbursements through checks made by the Disbursing Officer in the Accounting Service Unit. It shall be maintained by fund cluster.

Disbursement Voucher (DV) - The DV is a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered. It shall be prepared by the Requesting Office/Unit. The Accounting Service/Unit shall stamp on the face of this form the date of receipt from the requesting unit.

Government Servicing Bank (GSB) - Financial institutions authorized, upon accreditation by the Monetary Board, to accept government deposits and perform banking services on behalf of government agencies.

General Journal (GJ) - This journal shall be maintained in the Accounting Service Unit by fund cluster. Only transactions not recorded in the Special Journals shall be recorded in this journal.

General Ledger (GL) - This ledger summarizes all transactions recorded in the GJ and special journal (e.g. CRJ, CDJ, CkDJ, etc.) maintained in the Accounting Service Unit. The ledger sheet is arranged in the same order or sequence of the accounts appearing in the Revised Chart of Accounts (RCA). Postings to this ledger shall come directly from the General and Special Journals.

List of Due and Demandable Accounts Payable with Advice to Debit – (LDDAP-ADA) – refers to an accountable form integrating the ADA with the LDDAP which is a list reflecting the names of creditors/payees to be paid by the NGA and the corresponding amount of their unpaid claims, duly certified and approved by the heads of the accounting units and the agency, or authorized officials.

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Modified Disbursement System (MDS) - A disbursement system implemented to facilitate effective management of the national government's cash resources, whereby national government agencies settle their payables through issuance of checks or through direct crediting to bank accounts, chargeable against the account of the Treasurer of the Philippines [(TOP/Bureau of the Treasury (BTr))] being maintained with government servicing banks (GSBs).

Notice of Transfer of Allocation (NTA) – authority issued by the National Headquarters to its regional and operating units to cover the latter's cash requirements.

Obligation Request Status (ORS) - This form shall be used by the Requesting/ Originating Offices in the utilization of their approved budget allocations per General Appropriations Act as Order (GAAO) and other budget laws/authority. It shall be maintained by fund cluster.

Purchase Order (PO) - The PO is a form/document used by the agency/entity, addressed to a supplier, to deliver specific quantities of supplies/goods/property subject to the terms and conditions contained in the PO.

Report of Advice to Debit Account Issued (RADAI) - This report shall be used by the Disbursing Officer to report daily or as often as necessary his/her disbursements made through ADA. It shall include cancelled ADA and be maintained by fund cluster. One (1) report shall be prepared for each bank account which shall be the basis for the preparation of Journal Entry Voucher (JEV).

Report of Check Issued (RCI) - This report shall be used by the Disbursing Officer to report daily or as often as necessary his/her disbursements made through checks. It shall include cancelled checks and be maintained by fund cluster.

Subsidiary Ledger (SL) – this ledger shows detail for each control account in the GL which is maintained per account and fund cluster by the Accounting Service Unit.

Tax Remittance Advice (TRA) - Document which agencies issue/file with the Bureau of Internal Revenue (BIR) to report and record remittances (constructive payment) of all taxes withheld from transactions. This serves as basis for BIR and BTr to record as income, the tax collection and deposit in their books of accounts.

V. GENERAL GUIDELINES:

- A. Disbursements or Disposition of government funds or property shall invariably bear the approval of the proper officials.

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- B. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.
- C. Claims against government funds shall be supported with complete documentation.
- D. PCG units shall ensure that government funds are lawfully managed, expended or utilized in accordance with existing rules and regulations.
- E. CG Districts may prescribe additional implementing measures and guidelines to satisfy their requirements, provided that these are consistent with acceptable accounting, auditing, budgeting rules and regulations.
- F. CG Districts shall maintain office space and provide equipment, supplies and utilities to the Regional COA Resident Auditor.
- G. CG Districts shall ensure that personnel have regular and continuing education and training on the new and update on new accounting and auditing rules and regulations.

VI. SPECIFIC GUIDELINES:

This SOP will not change the current internal control procedures including signatories of documents of financial transactions of Coast Guard Districts, except for signatories of the following documents as follows:

A. Preparation of Obligation Request Status (ORS)

The incurrence of obligations shall be made through the issuance of Obligation Request and Status (ORS). The ORS shall be prepared by the Requesting/Originating Office supported by valid claim documents. Whereas:

Section A - Station/Substation/OPCON Units/Staffs of CG District shall certify as to the necessity and legality of charges to the budget under his/her supervision, and validity, propriety and legality of supporting documents.

Section B - CGD Budget Service Unit (D-6) shall certify as to the fund availability and its appropriate chargeability.

B. Preparation of Disbursement Voucher (DV)

Section A - Station/Substation/OPCON Units/Staffs of CG District shall certify that the payment covered by the DV are necessary, lawful and incurred under his/her supervision.

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Section C - CG District Accountant shall certify by affixing his/her signature in accordance with the accurateness and completeness of supporting documents. Moreover, it is his/her responsibility to determine the appropriate accounting entries to be used and placed in Section B of this document.

Section D - CG District Commander shall be the approving authority for the payment covered by the DV.

I. The approving authority of the DVs, signature and countersignature of checks shall be consistent with the principles of Section 4.4 of PD 1445.

C. Preparation of Purchase Order (PO)

A. CG Districts may delegate the implementation of their respective PPMP to Stations, Sub-Stations and OPCON units to support the logistical requirements of the said units. Provided however, that delegated authority in approving procurement cannot be further delegated without prior approval of the Head of Procuring Entity (HoPE).

B. Delegated authority, pursuant to Section IV (J), Annex "H" of R.A. Nr 9184 of the Revised IRR, concerning limited Alternative Modes of Procurement may be effected through a complete and valid Bids and Awards Committee (BAC) Resolution, duly approved by the Head of the Procuring Entity (HoPE).

C. CG District Accountant shall certify on the availability of fund for the designated procurement on the lower portion of PO.

D. Signatories in the LDDAP-ADA

Certified Correct – CG District Accountant shall warrant that the List of Due and Demandable A/Ps was prepared in accordance with existing budgeting, accounting and auditing rules and regulations.

Approved by – CG District Commander shall assume full responsibility for the veracity and accuracy of the listed claims, and the authenticity of the supporting documents as submitted by the claimants.

Agency Authorized Signatory 1: Head of CG District Finance Service Unit

Agency Authorized Signatory 2: CG District Deputy Commander

I. The signatories in Box II shall be bonded.

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II. OIC, CG District Finance Service Unit and CG District Commander shall have the authority to sign the LDDAP-ADA and Advice of Checks Issued and Cancelled (ACIC) in the amount of Php 2,500,000.00 pursuant to NHQ-PCG SO Nr 85 dated 29 April 2020.

III. The CG Accounting Service Unit shall prepare copies of LDDAP-ADA for approved DVs pertaining to the current and prior year's accounts payable.

E. Preparation and Submission of Budgetary and Accounting Reports

Upon full implementation of PCG Decentralization, CG Districts are mandated to submit reportorial requirements directly to DBM and COA pursuant to DBM-COA Joint Circular Nr. 2019-01 dtd 01 January 2019 as operating units. However, to comply with the timely submission of reports to oversight agencies for monitoring of performance, Coast Guard Districts shall submit the following documents to the District Resident COA Auditor and to this NHQ-PCG **within the prescribed number of days after the end of each period** for consolidation and reporting purposes:

Accountability Report/Book of Accounts	Frequency of Submission	Date of Submission	Certified Correct By	Approved By
General Journal	Monthly	Every 5 th day	CG District Accountant	
Cash Receipt Journal	Monthly	Every 5 th day	CG District Accountant	
Cash Disbursements Journal	Monthly	Every 5 th day	CG District Accountant	
Check Disbursements Journal	Monthly	Every 5 th day	CG District Accountant	
ADA Disbursements Journal	Monthly	Every 5 th day	CG District Accountant	
General Ledgers	Monthly	Every 5 th day	CG District Accountant	
Subsidiary Ledgers	Monthly	Every 5 th day	CG District Accountant	
Trial Balance	Monthly	Every 5 th day	CG District Accountant	
Monthly Report of Disbursements (FAR No. 4)	Monthly	Every 5 th day	CG District Accountant	CG District Commander

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Report of Advice to Debit Account Issued	Monthly	Every 5 th day	CG District Finance Unit	
Report of Checks Issued	Monthly	Every 5 th day	CG District Finance Unit	
Report of Collections and Deposits	Monthly	Every 5 th day	CG District Finance Unit	
Registry of Allotments, Obligations and Disbursements	Monthly	Every 5 th day	CG District Budget Unit	

A. The transmittal of these documents/reports must be duly received and accepted by the CG District COA Resident Auditor prior submission of the e-copy to NHQ-PCG to support disbursements made.

B. NHQ-PCG CG Accounting Service Office (CGASO) shall maintain Subsidiary Ledger to record transfers of allocation made to CG Districts.

F. Tax Remittance Advice

Tax Remittance Advice (TRA), Withholding of Taxes, Alpha List (VAT & Expanded Tax) and other reports shall be filed and submit regularly to the BIR Regional Offices.

G. Authority to Incur Obligation

As a measure to strengthen the operational control of the Office of the Deputy Chief of Coast Guard Staff for Comptrollership, O/CG-6, the quarterly issuance of Sub-Allotment Advise (SAA) to CG Districts as a specific authority to incur obligations chargeable against PCG Appropriations not exceeding a given amount during a specified period for the purpose indicated therein (Annex 1).

H. Authority to Disburse/Pay

The Advice of Notice of Transfer of Cash Allocation shall be the authority of the CG Districts to pay their operating expenses, purchase of supplies and materials, acquisition of PPE, accounts payable and other authorized disbursements through the issue of MDS checks, ADA or other modes of disbursements.

I. Upon submission of LDDAP-ADA and pertinent supporting documents, O/CG-6 shall issue NTA to the CG Accounting Service Units as basis for certifying the availability of cash in the DVs. Issuance of

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Advice of NTA shall be programmed based on the Monthly Cash Program and priority requirements of the PCG Districts and shall be valid until the last working day of the 3rd month of the quarter.

II. Upon receipt of Advice of NTA from O/CG-6, CG Accounting Service Unit shall prepare Journal Entry Voucher (JEV) for the NTA received, journalized, and certify availability of cash and sign Box A of the DV.

III. Cash utilization shall be based on actual payments made provided that services have been rendered or goods are duly delivered and accepted.

VII. RESPONSIBILITY:

A. Coast Guard Human Resource Management Service (CGHRMS) shall prepare for the filling up of vacant positions as per NOSCA No. 2019-08-030.

B. Coast Guard Districts shall:

i. Organize Coast Guard District Finance Service Unit, Coast Guard District Budget Service Unit (D-6) and Coast Guard District Accounting Service Unit in addition to their present organizational structure to perform the following:

1. Coast Guard District Finance Service Unit manages the MDS, receipts and revenues.
2. Coast Guard District Budget Service Unit (D-6) manages allotment, other available funds, commitments and obligations.
3. Coast Guard District Accounting Service Unit manages financial accounting and processes payments.

3i. Prepare and regularly update the job descriptions of newly created offices and staffs including signatories of documents.

3ii. Certifies that adequate cash is available, expenditure is properly certified, supported by documents appearing legal and proper, and the account codes are properly assigned.

3iii. Submit receipts and disbursement records with all paid vouchers and documents evidencing transactions to the Resident COA Auditor within 5 CD after such records, vouchers, documents have been received for recording in the books of accounts.

3iv. Apply for Bureau of Internal Revenue (BIR) registration and Electronic Filing and Payment System (eFPS) at BIR Revenue District Office (RDO).

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3v. Coordinate with Bureau of Treasury for the opening and maintaining of MDS account.

3vi. Upon release of BTr approval, open MDS account at designated government servicing bank and coordinate for the bank specimen signatures of District Commander, Commander, Coast District Finance Unit and Coast Guard District Accountant for the LDDAP-ADA.

3vii. Apply for Government Service Insurance System (GSIS) registration for the payment of insurance of CG District properties.

C. Deputy Chief of Coast Guard Staff for Comptrollership, CG-6 shall:

i. Provide the beginning balance of books of accounts of CG Districts.

ii. Prepare consolidated budget report.

D. Deputy Chief of Coast Guard Staff for Operations, CG-3 shall:

Provide CG Districts the baseline of their performance indicators or target for the year

E. Coast Guard Internal Audit (CGIA) shall:

Coordinate with Commission on Audit (COA) for the Resident Auditors to be assigned in CG District Units.

VIII. SANCTION:

Appropriate disciplinary action shall be instituted accordingly against any official or employee found violating any provision of these guidelines.

IX. RULES ON RESOLUTION OF QUERIES:

Issues not covered by this SOP shall be referred to the Office of the Deputy Chief of Coast Guard Staff for Comptrollership, O/CG-6 for resolution/amendment/ subject to approval of the Commandant, Philippine Coast Guard.

X. RECISSION:

All provisions of existing issuances that are inconsistent with the provisions of this SOP are repealed accordingly.

XI. EFFECTIVITY:

This SOP shall take effect immediately.

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BY COMMAND OF ADMIRAL URSABIA JR:

ROLANDO LIZOR N PUNZALAN JR
RADM PCG
Chief of Coast Guard Staff

OFFICIAL:


LIEZEL B BAUTISTA
CDR PCG
Coast Guard Adjutant

Appendices:

General Journal
Cash Receipt Journal
Cash Disbursement Journal
Check Disbursement Journal
ADA Disbursement Journal
General Ledgers
Subsidiary Ledgers
Monthly Report of Disbursements (FAR No. 4)
Report of Advice to Debit Account Issued
Report of Checks Issued
Report of Collections and Deposits
Registry of Allotment, Obligations and Disbursements
Obligation Request Status (ORS)
Disbursement Voucher (DV)
Purchase Order (PO)
List of Due and Demandable Accounts Payable – Advice to Debit Accounts (LDDAP-ADA)
Sub-Allotment Advice (SAA)
Advice of Notice of Transfer of Cash Allocation

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REPORT OF ADVISE TO DEBIT ACCOUNT ISSUED

Period Covered: _____

Entity Name : _____

Fund Cluster : _____

Bank Name/Account No. : _____

Report No.: _____

Sheet No.: _____

ADA		DV/Payroll No.	ORS/BURS No.	Responsibility Center Code	Payee	UACS Object Code	Nature of Payment	Amount
Date	Serial No.							

CERTIFICATION

I hereby certify on my official oath that the above is a true statement of all ADAs issued by me during the period stated above for which ADA Nos. _____ to _____ inclusive, were actually issued by me in the amounts shown thereon.

Name and Signature of Disbursing Officer/Cashier

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REPORT OF COLLECTIONS AND DEPOSITS

Entity Name : _____
 Fund Cluster : _____
 Report No. : _____
 Sheet No. : _____
 Date : _____

Official Receipt/ Report of Collections by Sub-Collector		Responsibility Center Code	Payor	Particulars	MFO/PAP	Total per OR	Amount Breakdown of Collections	
Date	Number						Taxes	Fees
							40101010	40201010
Total								

Summary:
 Undeposited Collections per last Report P xxx.xx
 Collections per OR Nos. _____ to _____ xxx.xx
 Deposits
 Date: P xxx.xx
 Date: _____ xxx.xx
 Undeposited Collections, this Report P xxx.xx

CERTIFICATION

I hereby certify on my official oath that the above is a true statement of all collections and deposits had by me during the period stated above for which Official Receipt Nos. _____ to _____ inclusive, were actually issued by me in the amounts shown thereon. I also certify that I have not received money from whatever source without having issued the necessary Official Receipt in acknowledgement thereof. Collections received by sub-collectors are recorded above in lump-sum opposite their respective collection report numbers. I certify further that the balance shown above agrees with the balance appearing in my Cash Receipts Record.

Name and Signature of the Collecting Officer _____
 Official Designation _____ Date _____

Handwritten initials/signature

OBLIGATION REQUEST AND STATUS				Serial No. : _____			
_____ Entity Name _____				Date : _____			
				Fund Cluster : _____			
Payee							
Office							
Address							
Responsibility Center	Particulars	MFO/PAP	UACS Object Code	Amount			
				Total			
A.	Certified: Charges to appropriation/alloment are necessary, lawful and under my direct supervision;and supporting documents valid, proper and legal			B.	Certified: Allotment available and obligated for the purpose/adjustment necessary as indicated above		
	Signature : _____				Signature : _____		
	Printed Name: _____				Printed Name: _____		
	Position : _____ Head, Requesting Office/Authorized Representative				Position : _____ Head, Budget Division/Unit/Authorized Representative		
	Date : _____				Date : _____		
C. STATUS OF OBLIGATION							
Reference			Amount				
Date	Particulars	ORS/JEV/Check/ADA/TRA No.	Obligation	Payable	Payment	Balance	
						Not Yet Due	Due and Demandable
			(a)	(b)	(c)	(a-b)	(b-c)

Handwritten initials/signature

_____ Entity Name DISBURSEMENT VOUCHER		Fund Cluster :	
		Date : DV No. :	
Mode of Payment	<input type="checkbox"/> MDS Check <input type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify)		
Payee	TIN/Employee No.:	ORS/BURS No.:	
Address			
	Particulars	Responsibility Center	MFO/PAP
			Amount
	Amount Due		
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision. _____ Printed Name, Designation and Signature of Supervisor			
B. Accounting Entry:			
	Account Title	UACS Code	Debit Credit
C. Certified:		D. Approved for Payment	
<input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper			
Signature		Signature	
Printed Name		Printed Name	
Position	Head, Accounting Unit/Authorized Representative	Position	Agency Head/Authorized Representative
Date		Date	
E. Receipt of Payment			JEV No.
Check/ADA No. :	Date :	Bank Name & Account Number:	
Signature :	Date :	Printed Name:	Date
Official Receipt No. & Date/Other Documents			

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PURCHASE ORDER

Entity Name

Supplier : _____			P.O. No. : _____		
Address : _____			Date : _____		
TIN : _____			Mode of Procurement : _____		
Gentlemen: Please furnish this Office the following articles subject to the terms and conditions contained herein:					
Place of Delivery : _____			Delivery Term : _____		
Date of Delivery : _____			Payment Term : _____		
Stock/ Property No.	Unit	Description	Quantity	Unit Cost	Amount
(Total Amount in Words)					
<p>In case of failure to make the full delivery within the time specified above, a penalty of one-tenth (1/10) of one percent for every day of delay shall be imposed on the undelivered item/s.</p>					
Conforme:			Very truly yours,		
_____			_____		
Signature over Printed Name of Supplier			Signature over Printed Name of Authorized Official		
_____			_____		
Date			Designation		
Fund Cluster : _____			ORS/BURS No. : _____		
Funds Available : _____			Date of the ORS/BURS: _____		
_____			Amount : _____		
Signature over Printed Name of Chief Accountant/Head of Accounting Division/Unit					

Handwritten initials/signature
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**LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE - ADVICE TO DEBIT
ACCOUNTS (LDDAP-ADA)**

Department : _____
 Entity Name : _____
 Operating Unit : _____

LDDAP-ADA No. _____
 Date : _____
 Fund Cluster : _____

MDS-GSB BRANCH/MDS SUB ACCOUNT NO.: _____

I. LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP)							
CREDITOR		Obligation Request and Status No.	ALLOTMENT CLASS per (UACS)	In Pesos			REMARKS
NAME	PREFERRED SERVICING BANKS/SAVINGS/CURRENT ACCOUNT NO.			GROSS AMOUNT	WITHHOLDING TAX	NET AMOUNT	
I. Current Year A/Ps							FOR MDS- GSB USE ONLY
Sub-total							
II. Prior Year's A/Ps							
Sub-total							
TOTAL				P _____	P _____	P _____	

<p>I hereby warrant that the above List of Due and Demandable A/Ps was prepared in accordance with existing budgeting, accounting and auditing rules and regulations.</p> <p>Certified Correct:</p> <p style="text-align: center;">_____ (Signature over Printed Name) Head of Accounting Division/Unit</p>	<p>I hereby assume full responsibility for the veracity and accuracy of the listed claims, and the authenticity of the supporting documents as submitted by the claimants.</p> <p>Approved:</p> <p style="text-align: center;">_____ (Signature over Printed Name) Head of Agency or Authorized Official</p>
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II. ADVICE TO DEBIT ACCOUNT (ADA)

To: MDS-GSB of the Agency
 Please debit MDS Sub-Account Number : _____
 Please credit the accounts of the above listed creditors to cover payment of accounts payable

TOTAL AMOUNT : _____ P _____
 (In Words)

Agency Authorized Signatories

1. _____ 2. _____

(Erasures shall invalidate this document)



PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
(Headquarters Philippine Coast Guard)
139 25th Street, Port Area
1018 Manila

Date: _____

Name: _____

Designation: _____

Address: _____

ADVICE OF NOTICE OF TRANSFER OF CASH ALLOCATION
Fund Cluster 01

1. Be advised that the amount of **Amount in Words (PhP 0.00)** was credited to your account, as follows:

NTA No. : _____
MDS Account No. : _____
GSB Branch : _____
Purpose : _____

2. Priority in the utilization of cash shall be given to mandatory expenses or fixed expenditures such as light, water, and communication expenses.
3. Validity of the NCA shall be until the last working day of the 3rd month of the quarter.
4. Be reminded that all taxes withheld shall be remitted to the Bureau of Internal Revenue through a Tax Remittance Advice pursuant to the provisions of DOF-DBM Joint Circular No. 1-2000A dated 31 July 2001.
5. Further, actual utilization/disbursements out of the cash allocation shall be subject to the existing budgeting, accounting, and auditing rules and regulations.
6. For information and guidance.

Name of Budget Officer

Designation

Handwritten signature/initials