



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

June 23, 2021

DIVISION MEMORANDUM

No. 198, s. 2021

VALIDITY OF FISCAL YEAR 2021 GENERAL APPROPRIATIONS ACT

To: Assistant Schools Division Superintendent
Chief, Curriculum Implementation Division
Chief, School Governance Operations Division
Division Engineer
Education Program Supervisors
Education Program Specialists
Public Schools District Supervisors
Unit Heads
All Other Concerned

1. This refers to **DepEd Memorandum OUF-2021-0413** dated June 15, 2021 and **Regional Memorandum No. 321, s. 2021** dated June 18, 2021 re- validity of obligation and disbursements for the budgetary items in the FY GAA 2021.

2. Please be informed especially all focal persons/program handlers, that the obligation for Maintenance and Other Operating Expenses (MOOE) and Non-Infrastructure Capital Outlay (Non-Infra-CO) shall be until December 31, 2021 and payment or disbursements shall be until March 31, 2022. Obligation for Infrastructure Capital Outlay (Infra CO) shall also be until December 2021 and payment and disbursements shall be until June 30, 2022.

3. For guidance and implementation, this summary shall be observed as follows:

FY 2021	Expense Class	Obligation	Implementation/Disbursement Payment
	MOOE and Non-Infra CO	Until December 31, 2021	Until March 31, 2022
	Infra CO		Until June 30, 2022

4. Please be guided accordingly.

MIGUEL MAC/D. APOSIN EdD, CESO V
Schools Division Superintendent

BSS/MAJ/arln



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Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS

REGIONAL MEMORANDUM

No. 321, s. 2021

JUN 18 2021

VALIDITY OF FISCAL YEAR 2021 GENERAL APPROPRIATIONS ACT

To: Schools Division Superintendents
Functional and Support Division Chiefs
All Others Concerned

1. Attached is OUF-2021-0413 from the Undersecretary, Hon. Annalyn M. Sevilla and Assistant Secretary, Hon. Ramon Fiel G. Abcede, on the Validity of Fiscal Year 2021 General Appropriations Act.
2. Immediate dissemination of and compliance with this Memorandum are desired.

RAMIR B. UYTICO EdD, CESO IV
Regional Director

To be indicated in the Perpetual Index
under the following subjects:

ALLOTMENT
BUDGET
FUNDS
RULES AND REGULATIONS



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Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2021-0413

FOR : UNDERSECRETARIES
ASSISTANT SECRETARIES
BUREAU AND SERVICE DIRECTORS
REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
REGIONAL AND DIVISION FINANCE OFFICERS
EARLY CHILDHOOD CARE AND DEVELOPMENT COUNCIL
NATIONAL BOOK DEVELOPMENT BOARD
NATIONAL COUNCIL FOR CHILDREN'S TELEVISION
NATIONAL MUSEUM OF THE PHILIPPINES
PHILIPPINE HIGH SCHOOL FOR THE ARTS
ALL OTHERS CONCERNED

FROM : ANNALYN M. SEVILLA
Undersecretary for Finance


RAMON FIEL G. ABCEDE
Assistant Secretary for Finance

SUBJECT : VALIDITY OF FISCAL YEAR 2021 GENERAL APPROPRIATIONS ACT

DATE : June 15, 2021

This refers to the validity of obligations and disbursement for the budgetary items in the FY 2021 GAA.

As clarified by the Department of Budget and Management through the attached letter dated June 10, 2021, the implementation, disbursement, and/or payment period of the FY 2021 appropriations provided under Section 62 of FY 2021 General Provisions, shall be observed, as follows:

	Expense Class	Obligation	Implementation/Disbursement and/or Payment
FY 2021	Maintenance and Other Operating Expenses (MOOE) and Non-Infrastructure Capital Outlay (Non-Infra CO)	Until December 31, 2021	Until March 31, 2022
	Infrastructure Capital Outlay (Infra CO)		Until June 30, 2022



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

The Central Office, Regional Offices, School Division Offices, and Attached Agencies are hereby reminded that under Section 2 of Executive Order No. 91, s. 2019¹, “any **unreleased appropriations and unobligated allotments, as well as unpaid obligation and undisbursed funds** at the end of its validity, shall revert to the National Treasury and shall not be available for expenditure, except by subsequent legislative enactment” (*emphasis supplied*). Thus, the validity of the FY 2021 GAA shall be strictly observed and complied with.

For information and guidance.

¹ Adopting the Cash Budgeting System Beginning Fiscal Year 2019, and for Other Purposes



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

Reference No.: 2021-BF-0046548

JUN 10 2021

SECRETARY LEONOR M. BRIONES

Department of Education

DepEd Complex, Meralco Ave., Pasig City

Dear **Secretary Briones**:

This refers to your letter requesting guidance and clarification on the validity of obligations and disbursements for the budgetary items in the FY 2021 General Appropriations Act (GAA).

Per your letter, there are conflicting statements between the FY 2021 GAA and NBC No. 583¹. Though both states that the FY 2021 budget is valid for obligation and disbursement until December 31, 2021, Section 62 of the General Provisions (GP), FY 2021 GAA, states that the payment for MOOE and non-infra-CO is until March 31, 2022, and for infra-CO is until June 30, 2022.

Please note that NBC No. 583 was issued to prescribe guidelines on the release of funds in FY 2021 and is limited to the release of budget authorization documents (e.g., the GAAAO, the SARO, and NCA). It also provides for the classification of expenditure items into *For Comprehensive Release* and *For Later Release*. Moreover, the NBC does not cover the implementation and payment for FY 2022 i.e., the March and June 2022 transitory provisions.

On the other hand, Section 62 of the GP under the FY 2021 GAA provides for the transitory period for the implementation and payment transactions, i.e., completion of construction, inspection, and payment for infrastructure capital outlays shall be made not later than June 30, 2022; and delivery, inspection and payment for MOOE and other capital outlays shall be made not later than March 31, 2022.

In summary, the implementation, disbursement, and/or payment period of the FY 2021 appropriations provided under Section 62 of FY 2021 General Provisions, shall be observed, as follows:

FY 2021	Expense Class	Obligation	Implementation/Disbursement and/or Payment
	MOOE and Non-Infra CO	Until December 31, 2021	Until March 31, 2022
	Infra CO		Until June 30, 2022

¹ Guidelines on the Release of Funds for FY 2021

We hope that we are able to address your queries/request for clarifications on the matter.

Thank you and God bless!

Very truly yours,


WENDEL E. AVISADO
Secretary

