

DEPARTMENT OF AGRICULTURE AND DEPARTMENT OF BUDGET AND MANAGEMENT

JOINT MEMORANDUM CIRCULAR NO. <u>04</u>, Series of 2021

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Art.

: ALL UNDERSECRETARIES, ASSISTANT SECRETARIES AND BUREAU/SERVICE DIRECTORS OF THE DEPARTMENT OF AGRICULTURE (DA) AND DEPARTMENT OF BUDGET AND MANAGEMENT

ALL DA REGIONAL EXECUTIVE DIRECTORS

SUBJECT : **GUIDELINES ON** THE UTILIZATION OF ENGINEERING AND **ADMINISTRATIVE OVERHEAD EXPENSES** (EAO) FOR THE **IMPLEMENTATION** OF AGRICULTURAL AND **FISHERIES INFRASTRUCTURE PROJECTS IN THE DEPARTMENT OF AGRICULTURE**

I. RATIONALE

The Department of Agriculture is tasked to implement vital infrastructure projects for the benefit of the agriculture sector. The provision for Engineering and Administrative Overhead (EAO) expenses is aimed at promoting the timeliness and quality of the infrastructure projects.

Pursuant to the Special Provision No. 12 under DA-OSEC of the FY 2021 General Appropriation Act (GAA), the DA is authorized to deduct engineering and administrative overhead (EAO) expenses not exceeding one percent (1%) of the project funds for small scale irrigation projects and other infrastructure projects costing more than One Million Pesos (P1,000,000.00). In compliance with the FY 2021 President's Veto Message on the said SP, this Circular is being issued jointly by DA and DBM.

II. SCOPE AND OBJECTIVES

This Joint Memorandum Circular (JMC) provides the general guidance on the allowable deductions, usage, and accounting of the engineering and administrative overhead (EAO) expenses authorized under FY 2021 GAA.

It shall cover all small-scale irrigation projects and other infrastructure projects under the Office of the Secretary (Central Office, Regional Field Offices, Agricultural Training Institute (ATI), Bureau of Animal Industry (BAI), Bureau of Agricultural Research (BAR), Bureau of Plant and Industry (BPI), Bureau of Soils and Water Management (BSWM) and, Bureau of Agricultural and Fisheries Engineering (BAFE)) which satisfy the following requirements:

- a. The project has a total project cost of more than One Million Pesos (P1,000,000.00);
- b. The project is funded under the FY 2021 GAA;
- c. The project is listed under the Programs/Activities/Projects (P/A/Ps) of Irrigation Network services (INS) and Provision of Agricultural and



Equipment Facilities (PAEF), and will subsequently be turned over to farmer organizations, Local Government Units (LGUs), or academe;

- d. The project is either implemented by contract or downloaded to the LGUs;
- e. The project has civil works component, either partial or whole; and
- f. The project either consist of a single project or subprojects of the same type or complementary which is procured as one lot and with only one (1) Approved Budget for the Contracts.

This Circular shall not cover the implementation of foreign assisted projects. Similarly, FMR projects whose implementing funds are transferred to the Department of Public Works and Highways (DPWH) are not covered by this guideline.

III. DEFINITION OF TERMS

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For the purpose of this JMC, the following terms shall apply:

- 1. *Agricultural Infrastructure Project* refers to the construction, improvement, repair, rehabilitation and maintenance of agri-fisheries facilities that facilitate the production, procurement, processing, preservation and trade.
- 2. *Implementing Agency* refers to the DA Central Office, bureaus, and Regional Field Offices whose budget is subsumed under the Office of the Secretary, and are authorized to implement agricultural infrastructure projects.

IV. ALLOWABLE EXPENSES

The EAO expenses shall primarily be used for expenses directly related to project implementation. Following the Special Provision No. 12 of the FY 2021 GAA, the authorized EAO expenses shall be limited to:

- 1. administrative overhead including the hiring of individuals engaged as job orders or contract of service or such other engagement of personnel without any employer-employee relationship;
 - Transportation expenses including per diem, gasoline, vehicle rental and contracted vehicle
 - Postage and courier
 - Communication equipment and allowance (load)
 - Common office supplies and materials
 - Purchase of health and medical supplies (e.g. PPEs, tents, etc.)
 - Training, meetings/workshops related to project activities (meals and kits)
- 2. pre-construction activities such as topographic survey, detailed engineering design, and as-staked plan, among others;
- 3. construction supervision, monitoring and project management;
- 4. conduct of constructors' performance evaluation system (CPES); and
- 5. testing, evaluation and quality control.

Page 2 of 4

V. PROCEDURES

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- 1. Based on the approved project cost, the Implementing Agency shall allocate not more than one percent (1%) of the project funds for EAO. The project costs shall then be recalculated and the remaining amount shall be reflected in the revised Program of Work. The recalculated cost shall serve as the Approved Budget for the Contract (ABC) of the project.
- 2. The EAO cannot be charged for projects that have been bidded out prior to the approval of this JMC.
- 3. All EAOs may be pooled as a common fund but its utilization will be confined within the same P/A/P and banner program. The Implementing Agency shall prepare corresponding BP 201B (Annex A), EAO Request for Utilization (Annex B), Financial Plan (Annex C), Physical Plan (Annex D) and Budget and Financial Accountability Reports (Annex E) using the prescribed forms which shall be duly approved by the head of the Implementing Agency. The Accounting Office of the Implementing Agency shall be furnished with the approved financial documents.
- 4. The work and financial plan of EAO may be revised or amended subject to the approval of the head of the Implementing Agency. The revised or amended WFP shall be submitted to the DA and copy furnished BAFE and Banner Program, if applicable, for their reference and guidance.
- 5. The EAO expenses shall be treated or booked-up as capitalized expenditures and forms part of the project cost.
- 6. In case that an infrastructure project has to be terminated prior to its implementation/construction, charging of EAO is NOT allowed. However, for project whose construction has already started and its physical accomplishment has reached at least 50% based on the Statement of Work Accomplished, EAO can be deducted and utilized accordingly. Provided, that no additional EAO will be deducted for the completion of the project.
- 7. Variation works resulting to increase or decrease of the project cost shall NOT entail any increase in the amount of EAO.
- 8. The EAO shall be utilized within the funding year. Any unobligated or undisbursed EAO by the end of the funding year shall be reverted to the unappropriated surplus of the General Fund and shall not thereafter be available.
- 9. For the effective monitoring and utilization of the EAO, the Implementing Agency shall submit Utilization Report on a quarterly basis to the DA Accounting Division copy furnished BAFE and Banner Program, if applicable.
- 10. The BAFE will monitor and evaluate the implementation of this JMC. It shall continuously gather feedback on the implementation of this guideline from the concerned internal and external stakeholders.

Page 3 of 4

VI. GOVERNING CLAUSE

- 1. Disbursements or expenditures by the DA in violation of this guideline shall be void and shall subject the erring officials and employees to disciplinary actions in accordance to existing penal laws.
- 2. All releases, transfer of funds, payment, reimbursements and preparation of books of accounts made pursuant to this JMC shall be subject to pertinent laws, government budgeting, accounting and auditing rules and regulations and Government Procurement Reform Act.
- 3. Issues arising from the implementation of this JMC shall be resolved jointly by DA and DBM.

VI. SEPARABILITY CLAUSE

The provisions of this JMC are hereby declared separable and if any clause, sentence provision or section hereof should be declared invalid, such invalidity shall not affect the other provisions of this Circular.

VII. EFFECTIVITY

This Joint Memorandum Circular shall take effect immediately.

MAY 2 7 2021

Approved

WILLIAM D. DAR, Ph. D Secretary, DA

DEPARTMENT OF AGRICULTURE in replying pls cite this code : For Signature: S-05-21-0467 Received : 27/05/2021 09:10 AM

WENDEL E. AVISADO Secretary, DBM

BUDGET PROPOSAL (BP) 201B NAME OF AGENCY: FY:

DEPARTMENT: DEPARTMENT OF AGRICULTURE					AGENC	Y:						APPROP	RIATION SOURCE (New Appropriati Agency Budget) Automatic Appro Continuing Appr Others	on (Regular opriations								YEAR (Pleas	e check): 2020 - Actual Oblig 2021 - Current Program 2022 - Total Propos Program			
												X	Uthers											TIER 2		
				Supp	lies &	Commu	nication	Se	mi Expendabl	es (SE)			Survey	Professional	Services		Repai	rs and M	aintenance					Rent	Oth er	
PROGRAM	Key Progr		Trainin g	Office	Other	Load	Posta ge Couri	Comm	Furnitur B and	STE	IC T	Parcell ary	Geotechnical Investigation	Consultancy	Other PS (COS Salary)	Motor Vehicle	IC T	STE	Furniture and	Comm Equipm		Represent ation (ex.	Printing	Lease (ex.	MO OE	
ACTIVITY/ PROJECT	am Code(s)	Travell ing	And Worksh ops	es	and	nce	er	ent	Fixtures			Survey							Fixture	ent	Adverti	Meetings)	and Publication	Vehicle)		TOT AL
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		2)	(13)	(14)	(15)	(16)	(17)		9)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
A. PROGRAMS I. General Administration																									\vdash	
and Support																								'	\vdash	
a. Activity 1											-										+			'	$ \rightarrow $	
1. Sub-Activity 1																								'		
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III. Operations																									-+	
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a. Activity 1												 		
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1, Sub-Activity 1														
TOTAL A.III														
TOTAL PROGRAMS AND ACTIVITIES														
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B. PROJECTS							 	 				 	 	-
I. Locally-Funded Projects a, Establishment of							 		 					
a, Establishment of Farm Mechanization Innovation and Service Centers														
Sub-Total				 		_	 		 			 	 	-
II. Foreign-Assisted Projects														
a. Project 1														
Sub-Total														
TOTAL OBLIGATIONS														
Prepared Ly:	Approved by:													
Head, Engineering Office	Agency	Head												

Including Associated Cost by P/A/P

- -

EAO REQUEST FOR UTILIZATION

Department/Agency:

I. SOURCE AND AMOUNT OF EAO

Name of the Project(s)	Amount	EAO (1% of Approved Amount)
TOTAL		

II. UTILIZATION OF EAO

PAP/ BANNER PROGRAM	EAO Expense Items	Amount
	1. Administrative Overhead	
	2. Pre-Construction Expenses	
	3. Construction Supervision, Monitoring and project Management	
	4. Conduct of Constructors' Performance Evaluation System	
	5. Testing, Evaluation and Quality Control	
TOTAL		

Submitted by:

Certified Correct:

Head, Engineering Unit

Chief, Accounting Unit

Approved by:

Head of Agency

FINANCIAL PLAN TEMPLATE

CY_____Quarterly Disbursement Program (In Thousand Pesos)

PROGRAM/	UACS	TOTAL	TAX	PROGRAM		QU	ARTER	1		QUA	RTER 2			QUA	RTER	3		QUA	RTER 4		
ACTIVITY/ PROJECT	CODE	CASH PROGRAM	REM. ADVICE (TRA)	NET OF TRA	JAN	FEB	MAR	TOTAL	APRIL	MAY	JUNE	TOTAL	JULY	AUG	SE P	TOTAL	ост	NOV	DEC	TOTAL	TOTAL
1	2	3	4	5	6	7	8	9=6+ 7+8	10	11	12	13=10 +11+12	14	15	16	17=14+ 15+16	18	19	20	21=18 +19+ 20	22
A. PRORAMS																					
II. SUPPORT TO OPERATION																					
MOOE		+								-			+								
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Field Program Management Activities MOOE																					
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III. OPERATIONS MOOE CO																					
Agricultural and Fishery Regulatory Support Program																					
Quality Control And Inspection																					
MOOE																					
Registration and Licensing																					
MOOE																					

ANNEX C

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TOTAL PROJECTS				-								
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MOOE												
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TAX Remittance Advice												
MOOE												
CO									-			

Submitted by:

Certified Correct:

Head, Engineering Unit or representative

Chief, Accounting Unit

Approved by:

Head of Agency / RED

PHYSICAL PLAN TEMPLATE

Department of Agriculture	
Name of Agency:	
Physical Plan	
FY	

			BU	REAU OF AGRIC	ULTURAL A	ND FISHERI	ES ENGINE	ERING	
EXPENSE CLASS/MAJOR FINAL OUTPUT / PAP STATEMENTS/PERFORMANCE	11-14-586	Curre	ent Year's Acco	mplishment			PHYSICAL	TADOFT	
INDICATORS DESCRIPTION	Unit of Measure	Actual	Estimate		1		PHISICAL	AKGET	
		(Jan 1- Sept 30)	(Oct 1- Dec 30)	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL
SUPPORT TO OPERATIONS									11
Maintenance and Other Operationg Expenses (MOOE)									
1. administrative overhead including the hiring of individuals engaged as job orders of	or contract of service or su	ch other eng	agement of pe	rsonnel without	any employ	er-employe	e relations	hip;	
 Transportation expenses including per diem, gasoline, vehicle rental and contracted vehicle 				-					
- Postage and courier				-					
- Communication equipment and allowance (load)				-					
- Common office supplies and materials				-					
- Purchase of health and medical supplies (e.g. PPEs, tents, etc.)									
 Training, meetings/workshops related to project activities (meals and kits) 									
OPERATIONS									
Maintenance and Other Operationg Expenses (MOOE)									
2. Agricultural Infrastructure pre-construction activities such as topographic survey,	detailed engineering desig	n, and as-sta	iked plan, amo	ng others;					
- parcellary survey				-					
- geotechnical investigation				-					
3. Construction supervision, monitoring and project management;									

ANNEX D

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- Scientific and Technical equipment (Hardware and software)							-
 ICT equipment and supplies (e.g. laptop, camera, videocam, drone) to support the monitoring and geo-tagging activities of the engineers 		_					-
 Creation of information and multimedia materials related to the project 		-					-
 Development of information and application system for the effective monitoring of projects 		-					-
AGRICULTURAL AND FISHERY REGULATORY SUPPORT PROGRAM				L		1	
Maintenance and Other Operation Expenses (MOOE)							
4. conduct of constructors' performance evaluation system (CPES)							
- honoraria of evaluators;							
5. testing, evaluation and quality control.						1	
- system testing and commissioning							
- Final Inspection							
- Turnover and acceptance of beneficiary							

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Submitted by:

Head, Engineering Unit or representative

Approved by:

Head of Agency

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES

As at the Quarter Ending _____, 20

Department : Department of Agriculture (DA)

Agency/Entity : Office of the Secretary

Operating Unit :_____

Organization Code (UACS) :

Fund Cluster : 01 - Regular Agency Fund

	incy Fund															-							
			Appropriation				Allotments				Curre	nt Year Obligation	5			CL	arrent Year Disbu	rsements			Bala	nces	
Particulars	UACS CODE	Authorized	Adjustments (Transfer (To)/From,	Adjusted	Allotments	Adjustments (Reductions,	Transfer To	Transfer From	Adjusted Total	Ist Quarter Ending	2nd Quarter Ending	3nd Quarter Ending	4th Quarter Ending	Totai	1st Quarter Ending	2nd Quarter Ending	3rd Quarter Ending	4th Quarter Endling	Total	Unreleased	Unobligated	Unpaid Of (15-20) =	
		Appropriation	Modifications/ Augmentations}	Appropriations	Received	Modifications/ Augmentations)	nensier iv		Allotments	March 31	June 30	September 30	December 31	(ULd)	March 31	June 30	September 30	December 31.	IQEAN	Appropriations	Allotment	Due and Demendable	Not Yet Due and Demandable
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L Agency Specific Budget																							
Specific Budgets of National Government Agencies	1101101																						
General Administration and Support	100000000000	1																					
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Information and Communication Technology (ICT) management support	2E+14																						
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X Current Year Appropriations Supplemental Appropriations Continuing Appropriations

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Other Water Resources Projects 3 (X022+14 <th< th=""> <th< td="" th<<=""><td></td></th<></th<>	
NS on the Promotion and Development of Organic Agriculture 3,30025-44 .	
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AGRICULTURAL MACHINERY, EQUIPMENT, FACILITIES AND INFRASTRUCTURES PROGRAM	3.102E+14												
IRRIGATION NETWORK SERVICES (INS) SUB-PROGRAM	3.10202E+14												
Other Water Resources Projects	3.10202E+14												
PS													
Sub-Total II. Automatic Appropriations													
PS													
MODE													
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Sub-Total III. Special Purpose Fund					1								
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FINEX													
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GRAND TOTAL													
PS													
MODE													
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I. Agency Specific Budget			1										
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AGRICULTURAL WACHINERY, EQUIPMENT, FACILITIES AND INFRASTRUCTURES PROGRAM	31020000000000												
AGRICULTURE AND FISHERY POLICY PROGRAM	31030000000000												

Certified Correct:

Certified Correct:

Recommending Approval:

Approved by:

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Chief, Budget Section

Chief, Accounting Section

Director of Financial Management Service (FMS) or Equivalent Head of Agency

ANNEX E-2

FAR No, 1-A

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STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES

As at the Quarter Ending

Department : Department of Agriculture (DA)

Agency/Entity : Office of the Secretary

Operating Unit : Bureau of Agricultural and Fisheries Engineering

Organization Code (UACS) : 05 001 0200008

Fund Cluster : 01 - Regular Agency Fund

			Appropriation				Allotments					Current Year Obligat	ions				Current Year Disbursen	nents			Balances			
			Adjustments (Transfer			Adjustments				1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter				Unpa	ald Obligations	
Particulars	11105 0005	Authorized	To/From,	Adjusted		(Reductions,		Transfer	Adjusted Total	Ending	Ending	Ending	Ending	1	Ending	Ending	Ending	Ending	1	Unreleased	Unobligated	(15-	-20) = [23+24)	
rationary	UACS CODE	Appropriation	(roy roun) Modifications/ Augmentations)	Appropriations	Allotments Received	(neoccosis, Modifications/ Augmentations)	Transfer To	- transier Atom	Aliotments	Mar. 31	June 30	Sept. 30	Dec. 31	Total	Mar.31	June 30	Sept. 30	Der. 31	Total	Appropriations	Allotment	Due and Demanda ble	Not Yet Due and Demandable	
1	2	3	4	5=(3+4)	6	7	8	9	10=[[6+(-)7]-8+9] •	11	12	B	14	15= 11+12+13+14	16	17	18 !	19	20=(16+17+18+19	21=(5-10)	22=(10-15)	23 •	24	
L Agency Specific Budget																								
Specific Budgets of National Government Agencies	1101101																							
Personnel Services	501000000																							
Basic Salary - Civilian	501010001																							
Other Compensation	000052102																							
Representation Allowance (PA)	5015202000																							
Transportation Allowance (TA)	SCIERCE																							
Maintenance and Other Operating Expenses	502000000																							
Traveling Expenses	5020100000																							
Traveling Expenses - Local	5020101000																							
Training Expenses																								
Training Expenses	502020201002																							
Supplies and Materials Expenses	502630000																							
Office Supplies Expenses																								
ICT Office Supplies	5020301001																							
Office Supplies Expenses	502(080)202																							
Accountable Forms Expenses	SUZERIZED																							
Fuel, Oil and Lubricants Expenses	5020909000																							
Semi-Expendable Machinery and Equipment Expenses																								
Office Equipment	\$020321002																							
Information and Communications Technology Equipment	5020321003																							
Communication Equipment	5025321007																							
Semi-Expendable Furniture, Fixtures and Books Expenses																								
Other Supplies and Materials Expenses	5020399000																							

X Eurrent Year Appropriations
Supplemental Appropriations
Continuing Appropriations

Communication Expenses	20020000											_			
Postage and Counier Services	SQUEEDED							_		 					
Telephone Expenses															
Mobile	500E0201													_	
Landline	200000000														
Internet Subscription Expenses	0005530075														
Extraordinary and Mistellaneous Expenses	262100000														
Professional Services	2011(000									 					
ICT Consultancy Services	2011/2001														
Other Professional Services	2021199000														
General Services	26120000														
Repairs and Abintenance	20130000														
Repairs and Maintenance - Traceportation Equipment															
Motor Vehicles	1009081205														
Taxes, Insurance Premiums and Other Fees															
Insurance Expenses	2021563000														
Labor and Wages															
Labor and Plages	2021661000														
Other Maintenance and Operating Expenses	00006675														
Advertising, Prometional and Marketing Expense	202901000														
Printing and Publication Expenses	00206505														
Representation Expenses	000606735														
Rent/Lease Expenses															
Rents - Building and Structures	103365001														
Rents - Motor Vehicles	50536503														
Rents - Equipment	4053062034														
Sebscription Expenses															
Other Sutscription Expenses	6601966005									 					
Other Maintenance and Operating Expenses	0000056575														
Other Maintenance and Operating Expenses	600666075														
Capital Outlays	20000000										-				
Machineery and Equipment Cutlay														_	
Information and Communication Technology Equipment	5669(5008					_						_	_	_	
Intangible Assets Cutlay	20002000													_	
Computer Software	2000612020											_			
GRAND TOTAL		_	_	_		_	_	_	_			_			
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ANNEX E-3

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FAR No. 1-B

Current Year Appropriations

Supplemental Appropriations

Continuing Appropriations

LIST OF ALLOTMENTS AND SUB-ALLOTMENTS As at the Quarter Ending _____, 20____

Department: Department of Agriculture (DA) Agency: Office of the Secretary Operating Unit:______ Organizational Code (UACS):______

Fund Cluster:_____

	Allotment / Sub-Allot	nents	Funding Source				Allotmen	t			Sub-Allotm	ent to Regions	s/Operating Units			Total Allotm	ents / Net of	Sub-Allotments	
Ne	Reference Number	Date	Description	UACS Code	PS	MOOE	FINEX	CD	TOTAL	PS	MOOE	FINEX	CO	TOTAL	PS	MOOE	FINEX	CO	TOTAL
1	2	3	4	5	6	7	В	9	10 = 1(5+7+8+9)	11	12	13	14	15 = [11+12+13+14]	16	17	18	19	ZD = (16+17+18+19)
A.	lotments Received From DB!	4																	
1																			
2																			
3																			
20																			
	Subtotal Allotment																		
B.S	ub-Allotment Received From	Central Offic	re																
17																			
18	the state of the s																		
19																			
20																			
-	Subtotal Allotment																		-
TO	TAL ALLOTMENT																		
-																			
		Summary h	by Funding Source:																
			Agency Specific Budget	01101101															
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CERTIFIED CORRECT:

RLIP

Miscellaneous Personnel Benefits Fund

RECOMMENDING APPROVAL:

01104102

01101406

APPROVED BY:

NAME Chief, Budget Section NAME Director of Financial Management Service(FMS) or Equivalent NAME Headsof Agency or Authorized Representative

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