

DRN: FMG-RPAD-A-COMM-20-06-66730-S

**MEMORANDUM**

**FOR : ALL HEADS OF OFFICES BUREAUS SERVICES**  
Central and Field Offices

**FROM : THE UNDERSECRETARY**

**SUBJECT : FINANCIAL MANAGEMENT GUIDELINES NO. 13-A, SERIES OF 2020: DEADLINE OF PAYMENT FOR ALL OBLIGATIONS FOR THE YEAR 2019**

**DATE : 08 JUNE 2020**

This is to iterate that all unpaid obligations **as of 31 December 2019 charged against FY 2019 current and continuing appropriations:**

- a. involving Capital Outlay (CO) for infrastructure projects should be **completed, inspected and paid** until **31 December 2020**; and
- b. involving non-infrastructure CO and Maintenance and Other Operating Expenses (MOOE) should be **completed, inspected and paid** until **30 June 2020 ONLY**;

The aforesaid extended payment period (EPP) also applies to all fund transfers to implementing agencies (such as other government agencies and local government units) involving FY 2019 current appropriations.

All unpaid obligations and undisbursed funds (in the case of fund transfers to implementing agencies) beyond the cited EPPs shall automatically be reverted to the General Fund, per Section 2 of Executive Order No. 91, and shall no longer be available for expenditure.

Please be informed that these timelines are **NON-EXTENDIBLE**, as it has been fixed by a **Presidential Issuance**, unless a new EPP is promulgated through a DBM budget circular [Section 1 (c), EO No. 91], a Presidential Executive Order, or a law; hence, the same is **beyond the authority of the Undersecretary, GASSG or the Department Secretary**.

  
**JOSE ERNESTO B. GAVIOLA**

WCB/JLMSC/222