

DRN: FMS-A-COMM-20-06-71747-5

MEMORANDUM

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

FROM : THE DIRECTOR IV

SUBJECT : FINANCIAL MANAGEMENT GUIDELINES NO. 14, SERIES OF 2020:
AMENDED DEADLINE OF PAYMENT FOR ALL OBLIGATIONS CHARGED
AGAINST THE GENERAL APPROPRIATIONS ACT FOR FISCAL YEAR 2019

DATE : 17 JUNE 2020

This pertains to FM Guidelines Nos. 13 and 13A which iterated that unpaid obligations as of 31 December 2019, charged against appropriations under Republic Act (RA) No. 11260 or the General Appropriations Act for Fiscal Year (FY) 2019, shall be paid until 31 December 2020 for Capital Outlay (CO) infrastructure projects and until 30 June 2020 for non-infrastructure CO and Maintenance and Other Operating Expenses (MOOE).

Please be informed that the Department of Budget and Management had clarified that RA 11464 (Annex A), An Act Amending the Availability of the 2019 Appropriations to December 31, 2020, which became effective on January 11, 2020, does not only cover the unobligated appropriations as of end of FY 2019 but also the obligated appropriations which remained unpaid as of end of FY 2019.

On this, please be guided on the following amendments:

- A. The period of obligation for the appropriations under GAA FY 2019 is until 31 December 2020; and
- B. RA 11464, in effect, repealed the original extended payment period (EPP) of June 30 and December 31, 2020, as per Executive Order No. 91, series of 2020, and now will observe the EPP of GAA FY 2020 as follows:
 - i. CO infrastructure projects should be completed, inspected and paid until 31 December 2021; and
 - ii. CO non-infrastructure and MOOE should be completed, inspected and paid until 30 June 2021.

The aforementioned extended payment period (EPP) also applies to:

- 1. All DSWD (Source Agency) fund transfers to implementing agencies (such as other government agencies and local government units) and cash advances to Special Disbursing Officers involving FY 2019 appropriations under RA 11260 as amended by RA 11464; and
- 2. All DSWD (Implementing Agency) trust receipts charged against the source agency's appropriations under RA No. 11260 as amended by RA 11464.

This guidelines, therefore, supersedes and repeals FM Guidelines Nos. 13 and 13A.


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