

DRN: FMS-RPAD-A-COMM-21-01-1135-S

MEMORANDUM

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

FROM : THE UNDERSECRETARY

SUBJECT : FINANCIAL MANAGEMENT GUIDELINES (FMG) NO. 4, SERIES OF 2021:
REITERATION ON THE DEADLINE OF PAYMENT FOR ALL OBLIGATIONS
CHARGED AGAINST THE GENERAL APPROPRIATIONS ACT FOR FISCAL
YEAR 2019

DATE : 25 JANUARY 2021

This is to reiterate the attached FMG No. 14, series of 2020 pertaining to the **deadline of payment** for all obligations charged against the **General Appropriations Act (GAA) for Fiscal Year 2019**.

On this, please be reminded of the following:

- i. Capital Outlay (CO) non-infrastructure projects (NIP) and Maintenance and Other Operating Expenses (MOOE) should be **completed, inspected and paid** until **30 June 2021**; and
- ii. CO infrastructure projects (IP) should be **completed, inspected and paid** until **31 December 2021**.

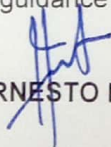
In addition, it is understood that all **Obligation Request and Status dated in 2020 charged against the FY 2019 GAA**, must follow the extended payment period (EPP) as aforesaid.

The same 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. Thus, all unspent balances as of July 1, 2021 must be immediately refunded by the implementing agencies to DSWD.
2. All DSWD (Implementing Agency) trust receipts charged against the source agency's appropriations under RA No. 11260. Thus, all unspent balances as of July 1, 2021 must be immediately refunded by the DSWD to the source agencies.

On this, please prioritize the completion, inspection, and payment of all transactions charged against the FY 2019 GAA and **submit Disbursement Vouchers to the FMS/D for processing of payments not later than June 25, 2021 and November 30, 2021** for CO-NIP and MOOE, and CO-IP respectively.

For your guidance and reference.


JOSE ERNESTO B. GAVIOLA

WCB/JSC/222

PAGE 1 of 1