

**[ DBM CIRCULAR LETTER NO. 2002-17,  
SEPTEMBER 27, 2002, September 27, 2002 ]**

**GUIDELINES REITERATING PROCEDURES IN THE  
PROCESSING/PAYMENT OF ACCOUNTS PAYABLE (A/P) AND  
CHANGE IN THE NAME OF CREDITORS/RETIREEES**

**1.0  
Purpose**

- 1.1 To reiterate the provision on the submission of complete supporting documents on requests for issuance of Notice of Cash Allocation (NCA) for A/P;
- 1.2 To modify the modes of settlement/payment to external creditors/retirees; and,
- 1.3 To clarify the authority delegated to agency heads to approve change in the name of creditors and retirees/pensioners under Circular Letter (CL) No. 2001-14 dated July 31, 2001.

**2.0  
Guidelines**

**2.1 Submission of Requests**

2.1.1 Requests for payment of A/P shall be submitted to the DBM through the Systems and Procedures Bureau.

For SUCs, Regional Offices of DPWH, DOH, DECS and TESDA (with respect to Fund 101 requests except for the OSEC-CO), the requests shall be submitted to DBM Regional Offices concerned.

2.1.2 The letter request should be in the following format:

Department:  
Agency:  
Fund Code:  
Amount of Request :  
Internal Creditors:  
External Creditors:

2.1.3 Request should be supported with the documentary requirements prescribed under CL No. 99-2, as reiterated below, with the exception of the Trial Balance, which under the implementation of the New Government Accounting System, does not provide a distinction in the prior years and current year obligations:

- List of Due and Demandable A/P, arranged in the order of payment priority, certified correct by the head of the accounting unit and approved by the agency head;