

**[ DBM NATIONAL BUDGET CIRCULAR NO. 443,  
April 06, 1995 ]**

**SUPPLEMENTAL GUIDELINES ON NATIONAL BUDGET CIRCULAR  
NO. 437 DATED JANUARY 2, 1995**

**1.0**

**Purpose**

This Circular is issued to:

1.1 Prescribe supplemental guidelines in the release of Notice of Cash Allocation (NCA) in accordance with the Simplified Fund Release Systems (SFRS) established under National Budget Circular (NBC) No. 440 dated January 30, 1995; and

1.2 Amend and clarify certain provisions of NBC No. 437 dated January 2, 1995 relating to the quarterly release of NCA, specifically on the following:

- a. use of the unutilized NCA balances in the previous quarter as basis for subsequent NCA releases;
- b. adjustment of the Work and Financial Plan (WFP) submitted by agencies pursuant to NBC No. 436 dated December 28, 1994; and
- c. format of the Summary List of Checks Issued (SLCI) report.

**2.0**

**Policy Guidelines**

2.1 The shift to the quarterly issuance of NCAs is designed to rationalize and expedite the release of funds to the various agencies of the government and thereby accelerate the implementation of critical programs and projects. Therefore, to continue the efficient management of cash balances of government, agencies are required to limit the issuance of necessary funding checks to operating units to the units' one month's cash requirement, based on the cash program submitted.

2.2 Agencies are likewise reminded to observe existing accounting and auditing rules and regulations on the extension of funding checks to all Cash Disbursing Officers.

**3.0**

**Procedural Guidelines**

3.1 The DBM shall release NCAs for the second to fourth quarters pertaining to allotment releases chargeable against agencies' programmed appropriations for the year as well as those pertaining to accounts payable, ten (10) days before the start of each year.