

**[DBM CIRCULAR LETTER NO. 93-10, December
10, 1993]**

**VALIDITY OF NOTICE OF CASH ALLOCATION (NCA) RELEASES
AND SUBMISSION OF LIST OF ADVICE OF CHECKS ISSUED AND
CANCELLED (ACIC)**

**1.0
Purposes**

- 1.1 To remind agencies of the validity of NCA releases during the year.
- 1.2 To provide guidelines on the submission of a list of ACIC in order to facilitate preparation of management reports regarding agencies' actual disbursements.

**2.0
Guidelines**

- 2.1 Validity of NCAs
 - 2.1.1 Agencies shall follow the provisions of Circular Letter No. 91-10 dated November 22, 1991 pertaining to the procedural guidelines on the validity of NCA and the processing and release of NCA for payment of unpaid obligations/prior years accounts payable.
 - 2.1.2 As provided under Item 1.0 of National Budget Circular No. 430 dated December 1, 1993, the last day of issuance by DBM of NCA shall be December 20 of each calendar year. Hence, all requests that will require issuance of NCA must be received by DBM five (5) working days before December 20 to give ample time for the processing of the same. Requests received after said cut-off date shall be processed/acted upon the following year.
 - 2.1.3 MDS checks appearing in the ACIC issued as of December 31, 1993 shall be honored by government servicing banks (GSBs), chargeable against the 1993 NCA releases.
 - 2.1.4 GSBs shall not honor MDS checks listed in the ACIC issued after December 31, 1993.
 - 2.1.5 The amount corresponding to the unused NCA of the year shall automatically lapse and no longer available for agency utilization at year end. Hence, agencies are strictly prohibited from issuing MDS checks to cover/transfer of said unused balance to agency depository bank.
 - 2.1.6 GSBs (both Home Office and Branches) are hereby enjoined to strictly observe said restriction/prohibition.
- 2.2 Submission of ACIC