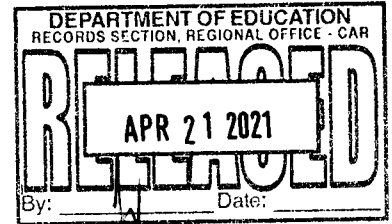






Republic of the Philippines
Department of Education
 OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
 OUF-2021-0264



FOR : UNDERSECRETARIES
 ASSISTANT SECRETARIES
 BUREAU AND SERVICE DIRECTORS
 REGIONAL DIRECTORS
 REGIONAL FINANCE OFFICERS
 SCHOOLS DIVISION SUPERINTENDENTS
 SCHOOLS DIVISION FINANCE OFFICERS

FROM :  ANNALYN M. SEVILLA
 Undersecretary for Finance

 RAMON NIEL G. ABCEDE
 Assistant Secretary for Finance

SUBJECT : VALIDITY OF BAYANIHAN ACTS I AND II RELEASES

DATE : April 19, 2021

This refers to the validity for obligation and disbursement of funds released under the provisions of Republic Act (RA) Nos. 11464 and 11494, "Bayanihan to Heal as One Act" and "Bayanihan to Recover as One Act" (*Bayanihan* Acts I and II for brevity).

As clarified by the Department of Budget and Management through the attached letter dated April 14, 2021, the validity of the *Bayanihan* Acts releases shall be as follows:

FUND SOURCE	DBM COMMENTS ON VALIDITY	
	OBLIGATION	DISBURSEMENT
	Bayanihan Act I	
FY 2019 Continuing GAA	December 31, 2020 (RA 11464 ¹ and NBC No. 578 ²)	For MOOE and non-Infra CO: June 30, 2021 (Items nos. 3.4.2 and 3.5 of NBC No. 578) For Infra Capital Outlays: December 31, 2021 (Items nos. 3.4.2 and 3.5 of NBC No. 578)

¹ An Act Extending the Availability of the 2019 Appropriations to December 31, 2020, Amending for the Purpose Section 65 of the General Provisions of Republic Act No. 11260, the General Appropriations Act of Fiscal Year 2019
² Guidelines on the Release of Funds for FY 2020



FUND SOURCE	DBM COMMENTS ON VALIDITY	
	OBLIGATION	DISBURSEMENT
FY 2020 Continuing GAA	December 31, 2021 (RA No. 11520 ³)	
Bayanihan Act II		
FY 2019 Continuing GAA	June 30, 2021 (RA No. 11519 ⁴)	
FY 2020 Continuing GAA	December 31, 2021 (RA No. 11520)	
Bayanihan Act II	June 30, 2021 (RA No. 11519)	

The Central Office, Regional Offices, School Division Offices, and schools are hereby reminded that under Section 2 of Executive Order No. 91, s. 2019⁵, "any unreleased appropriations and unobligated allotments, as well as unpaid obligation and undisbursed funds at the end of its validity, shall revert to the National Treasury and shall not be available for expenditure, except by subsequent legislative enactment" (*emphasis supplied*). Thus, the validity of the Bayanihan Acts releases shall be strictly observed and complied with.

This memorandum shall also serve as an amendment for memorandum number OUF-2021-0047, "VALIDITY OF FUNDS RELEASED FOR THE IMPLEMENTATION OF THE BASIC EDUCATION - LEARNING CONTINUITY PLAN (BE-LCP)," specifically on the provision on the validity of Bayanihan Act I. Specific provisions from the said memo which are inconsistent with this issuance are hereby modified accordingly.

For information and guidance.

cc: Secretary Leonor Magtolis Briones

 Republic of the Philippines Department of Education Cordillera Administrative Region
April 21, 2021
To: Schools Division Superintendents All Others Concerned
For information and guidance.
 ESTELA L. CARIÑO EdD, CESO III Regional Director
SGT/clp

³ An Act Extending the Availability of the 2020 Appropriations to December 31, 2021, Amending for the Purpose Section 60 of the General Provisions of Republic Act No. 11465 or the General Appropriations Act of Fiscal Year 2020

⁴ An Act Extending the Availability of Appropriations under Republic Act No. 11494, otherwise known as the "Bayanihan to Recover as One Act"

⁵ Adopting the Cash Budgeting System Beginning Fiscal Year 2019, and For Other Purposes



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

Document Reference No.: 2021-BF-0017322

17/12/21
SECRETARY LEONOR M. BRIONES
Department of Education
DepEd Complex, Meralco Ave., Pasig City

Dear **Secretary Briones**:

This refers to your letter requesting clarification on the validity of certain budgetary items of the FY 2019 and FY 2020 General Appropriations Acts (GAA) which were realigned/reprogrammed/reallocated pursuant to Bayanihan to Heal as One Act (Republic Act No. 11469 - Bayanihan Act I) and Bayanihan to Recover as One Act (Republic Act No. 11494 - Bayanihan Act II).

In response, please allow us to present the validity of these Bayanihan Act releases in the table below:

Fund Source	DBM Comments on Validity	
	Obligation	Disbursement
Bayanihan Act I		
FY 2019 Continuing GAA	December 31, 2020 (Republic Act No. 11464 ¹ and NBC No. 578 ²)	For MOOE and non-Infra CO: June 30, 2021 (Item nos. 3.4.2 and 3.5 of NBC No. 578) For Infra Capital Outlays: December 31, 2021 (Item nos. 3.4.2 and 3.5 of NBC No. 578)
FY 2020 Continuing GAA	December 31, 2021 (RA No. 11520 ³)	
Bayanihan Act II		
FY 2019 Continuing GAA	June 30, 2021 (RA No. 11519 ⁴)	
FY 2020 Continuing GAA	December 31, 2021 (RA No. 11520)	
Bayanihan Act II	June 30, 2021 (RA No. 11519)	

¹ An Act Extending the Availability of the 2019 Appropriations to December 31, 2020, Amending for the Purpose Section 65 of the General Provisions of Republic Act No. 11260, the General Appropriations Act of Fiscal Year 2019

² Guidelines on the Release of Funds for FY 2020

³ An Act Extending the Availability of the 2020 Appropriations to December 31, 2021, Amending for the Purpose Section 60 of the General Provisions of Republic Act No. 11465 or the General Appropriations Act of Fiscal Year 2020

⁴ An Act Extending the Availability of Appropriations Under Republic Act No. 11494, Otherwise Known as the "Bayanihan To Recover as One Act"

In addition, we have also prepared a matrix (**Attachment I**) showing the validity details of the specific Special Allotment Release Order (SARO) releases to the DepEd, for ease of reference.

On the other hand, please be reminded that Section 2 of Executive Order No. 91 s. 2019⁵ provides that any unreleased appropriations and unobligated allotments, as well as **unpaid obligations and undisbursed funds** at the end of its validity, shall revert to the National Treasury and shall not be available for expenditure, except by subsequent legislative enactment.

We hope that we were able to shed light on the matter.

Thank you and God bless.

Very truly yours,


WENDEL E. AVISADO
Secretary

⁵ Adopting the Cash Budgeting System Beginning Fiscal Year 2019, and For Other Purposes

Bayanithan I and II SARO details released to the DepEd

SARO Details		Validity and Legal Basis			
SARO No.	Funding Source (Mentioned in the SARO)	Purpose	Amount	Obligation	Disbursement
Bayanithan I					
SARO-BMB-F-20-0013656	Regular Agency Fund, Continuing Appropriations, RA 11260 (FY 2019 GAA) and Section 4(v), Republic Act No. 11469	To cover funding requirements for the implementation of the Basic Education-Learning Continuity Plan.	2,776,709,000	December 31, 2020 (Republic Act No. 11464 and NBC No. 578)	For MOOE and non-Infra CO: June 30, 2021 (Item nos. 3.4.2 and 3.5 of NBC No. 578) For Infra Capital Outlays: December 31, 2021 (Item nos. 3.4.2 and 3.5 of NBC No. 578)
SARO-BMB-F-20-0013655	Regular Agency Fund, FY 2020 General Appropriations Act, RA 11465 and Section 4(v), Republic Act No. 11469	To cover funding requirements for the implementation of the Basic Education-Learning Continuity Plan	8,134,411,000	December 31, 2021 (RA No. 11520 - An Act Extending the Availability of the 2020 Appropriations to December 31, 2021, Amending for the Purpose Section 60 of the General Provisions of Republic Act No. 11465 or the General Appropriations Act of Fiscal Year 2020)	
Bayanithan II					
SARO-BMB-F-20-0022309	Regular Agency Fund, Continuing Appropriations, RA 11260 (FY 2019 GAA)	To effect the reallocation of allotment pursuant to Republic Act No. 11494 dated September 11, 2020 (Bayanithan to Recover as One Act), for the implementation of Basic Education-Learning Continuity Plan.	480,327,000	June 30, 2021 (RA No. 11519 - An Act Extending the Availability of Appropriations Under Republic Act No. 11494, Otherwise Known as the "Bayanithan To Recover as One Act")	
SARO-BMB-F-20-0022310	Regular Agency Fund, FY 2020 General Appropriations Act, RA 11465	To effect the reallocation of allotment pursuant to Republic Act No. 11494 dated September 11, 2020 (Bayanithan to Recover as One Act), for the implementation of Basic Education-Learning Continuity Plan	601,002,000	December 31, 2021 (RA No. 11520)	
SARO-BMB-F-20-0022312	Regular Agency Fund, FY 2020 General Appropriations Act, RA 11465	To cover the funding requirement for the implementation of Basic Education-Learning Continuity Plan, pursuant to Republic Act No. 11494 dated September 11, 2020 (Bayanithan to Recover as One Act).	102,737,000	December 31, 2021 (RA No. 11520)	
SARO-BMB-F-20-0019122	Regular Agency Fund, Republic Act No. 11494 (Bayanithan to Recover as One Act)	To cover funding requirements for the implementation of Digital Education, Information Technology and Digital Infrastructures and Alternative Learning Modalities, as authorized under Section 10(n) of the Republic Act No. 11494, otherwise known as Bayanithan to Recover as One Act.	4,000,000,000	June 30, 2021 (RA No. 11519)	