Savings and Augmentation & Realignment

Atty. Ryan S. Lita
Department of Budget and Management

July 22, 2015
Crown Legacy Hotel
Baguio City

FY 2015 General Appropriations Act
Section 25 (5), Article VI of the 1987 Constitution

No law shall be passed authorizing any transfer of appropriations; however, the President, the President of the Senate, the Speaker of the House of Representatives, the Chief Justice of the Supreme Court, and the heads of Constitutional Commissions may, by law, be authorized to augment any item in the general appropriations law for their respective offices from savings in other items of their respective appropriations.
Meaning of Savings. Savings refer to portions or balances of any released appropriations in this Act which have not been obligated as a result of any of the following:

(a) Final discontinuance or abandonment of an on-going program, activity or project (P/A/P by the head of the agency concerned due to cause not attributable to the fault or negligence of the said agency which would not render it possible for the agency to implement the said P/A/P during the validity of the appropriations.

(b) Non-commencement of the P/A/P for which the appropriations is released. For this purpose, non-commencement shall refer to the inability of the agency or its duly authorized procurement agent to obligate the released allotment and implement the P/A/P due to natural or man-made calamities or other causes not attributable to the fault or negligence of the agency concerned during the validity of the appropriations;

(c) Decreased cost resulting from improved efficiency during the implementation or until the completion by agencies of their P/A/Pa: PROVIDED, That the agencies will still be able to deliver the targets and services as approved in this Act; and

(d) Difference between the approved budget for the contract and the contract award price.
GPs, Section 70-Meaning of Savings

GAA as a Release Document

It means that the budgets of agencies or "appropriations" - except for those included in the negative list - are considered released as allotments when the General Appropriations Act (GAA) takes into effect.

Negative list

(a) Lump-sum Funds within the agency budget, details of which have not been submitted prior to the effectivity of the GAA;
(b) Special Purpose Funds, including Budgetary Support to Government Corporations;
(c) Other items subject to compliance with the conditions / requirements specified under the General and/or Special Provisions and Budget Affirmation/Veto Message in the GAA; and
(d) All automatically appropriated' items, including Special Accounts in the General Fund.
PROVIDED, HOWEVER, That savings may likewise refer to available balances of appropriations arising from unused compensation and related costs pertaining to: (i) unfilled, vacant or abolished positions; (ii) non-entitlement to allowance and benefits; (iii) leaves of absence without pay; and (iv) unutilized pension and retirement benefits arising from death of pensioners, decrease in the number of retirees, or other related causes.

Programmed appropriations which have not been released or allotments not obligated due to the fault of the agency concerned shall not be considered savings.
GP, Sec. 71-Meaning of Augmentation

Augmentation is the act of the head of offices authorized under Section 69 of this Act to use savings in their respective appropriations to provide additional funding to cover an actual deficiency incurred for the current year in any existing item of their respective appropriations. A deficiency in the appropriations result from:

a. Justified modifications or adjustments in the P/A/P authorized in this Act; or
b. Adjustment in the cost of implementing P/A/P due to justified causes.

In no case shall a non-existent P/A/P, be funded by augmentation from savings or by the use of an appropriations not otherwise authorized in this Act. The existence of an appropriation for an allotment class in a P/A/P is necessary for the purposes of augmentation. An allotment class as used herein may either be personnel services, MOOE or capital outlays.
Construction of Barangay San Isidro Farm-to-Market Road

**Peso 5.5 M**

**ALLOTMENT CLASS 1**
- Personnel Services (PS)
  - Example: Engineers to supervise construction
  - Peso 300,000

**ALLOTMENT CLASS 3**
- Maintenance and Other Operating Expenditures (MOOE)
  - Example: Gasoline for the engineers’ transportation, and other such utilities
  - Peso 250,000

**ALLOTMENT CLASS 2**
- Capital Outlays (CO)
  - Example: Cement, steel bars, and other materials for building roads
  - Peso 5.0 M

The illustration above shows a hypothetical case. This does not reflect real-world data.
Local-Funded Project(s)

<table>
<thead>
<tr>
<th>ALLOTMENT CLASS</th>
<th>Personnel Services</th>
<th>Maintenance and Other Operating Expenses</th>
<th>Capital Outlays</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repair/Rehabilitation and Construction of Farm-to-Market Roads in the Designated Key Production Areas</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Capital Region (NCR)</td>
<td></td>
<td></td>
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<tr>
<td>Central Office</td>
<td></td>
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</tr>
<tr>
<td>Concreting of Bohe Pahu-Sitio Bohe Basilan Farm-to-Market Road, Brgy. Bohe Pahu, Ungkaya Pukan, Basilan</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Concreting of Bohe Pahu-Sitio Block 41 Farm-to-Road, Brgy Bohe Pahu, Ungkaya Pukan, Basilan</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Concreting of Farm-to-Market Road, Basak-Sitio Diata Kud, Brgy. Basak, Sumisip, Basilan</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Concreting of Junction National Highway Bacung-Sitio Diata Kud Brgy Bacung Farm-to-Market Road, Brgy. Bacung, Sumisip, Basilan</td>
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</tr>
<tr>
<td>Concreting of Brgy. Pangadapun Farm-to-Market Road, Brgy. Pangadapun, Piagapo, Lanao Del Sur</td>
<td></td>
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</tr>
<tr>
<td>Concreting of Brgy. Pantian Farm-to-Market Road, Brgy. Pantian</td>
<td></td>
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</tr>
</tbody>
</table>
GP, Sec. 73-Rules in the Realignment of Allotment Classes and Reprioritization of Items of Appropriations.

**GENERAL RULE**

Agencies and offices must spend what it is programmed in their appropriations in this Act.

**EXCEPTION**

(a) The respective heads of agencies in the Executive branch, including SUCs are authorized to realign any object of expenditure e.g., Salaries and Wages, Travelling Expenses, or Investment Outlays, within an allotment class, i.e., Personnel Services (PS), MOOE or Capital Outlays (CO) within the same program, activity or project (P/A/P) in their respective agency allocations, except for the following:

(i) Intelligence funds which require prior approval from the President of the Philippines; and
(ii) Payment of Magna Carta benefits authorized under Section hereof which shall require prior approval of the DBM.

The realignment of objects of expenditures within CO of agency allotments is allowed: PROVIDED, That the realignment is within the same P/A/P and may only be undertaken until the second quarter of the year.
GP, Sec. 73-Rules in the Realignment of Allotment Classes and Reprioritization of Items of Appropriations.

Continuation…

(b) Any realignment within the same P/A/P that will entail the reallocation of funds from one allotment class, i.e., PS, MOOE or CO to another without augmentation of the amount appropriated for the said P/A/P, shall be subject to approval by the DBM: PROVIDED, That any realignment from CO to another allotment class may only be undertaken until the third quarter of the year.

In all cases of realignment the existence of an appropriation in the object of expenditure and allotment class is necessary for realignment.

The heads of the constitutional offices enjoying fiscal autonomy are likewise authorized to realign allotment classes and reprioritize items of appropriations within their respective offices, subject to the rules on savings and augmentation as well as to the pertinent budget execution guidelines issued by the DBM.
Realignment may include changes in any of the following:

1. Object of expenditure within an allotment class, with the exception of PS;

   **Examples:**
   - MOOE – From Travelling Expense to Communication Expense
   - CO – From Investment Outlay to Buildings and Structures Outlay

2. Implementing Operating Units;

3. Project modifications as authorized in the pertinent special provisions of certain agencies in the GAA, i.e., DA-OSEC, DepEd-OSEC, DOH-OSEC, DPWH-OSEC, DOTC-OSEC, and BSGC-NIA; and

4. One allotment class to another.
Agency Heads

1. Change in object of expenditure within an allotment class;
2. Change in IOUs within an allotment class; and
3. Project modifications as authorized in the pertinent special provisions of certain agencies in the GAA, as mentioned in item 3.5.3 hereof.

Secretary of the DBM

1. From one allotment class to another, including deficient allotment classes pertaining to unreleased appropriations: (i) within an SPF, with the exception of Calamity Fund, NDRMF and Rehabilitation and Reconstruction Program; and (within a purpose under the Unprogrammed Appropriations;
2. Any realignment for payment of deficiency in Magna Carta Benefits;
3. From allowable MOOE items for the payment of CNA incentives;
4. Change in IOUs under the project modification SPs of DPWH-PSEC, DOTC-OSEC and BSGC-NIA; and
Approving authorities for realignment under the Executive Branch

President of the Philippines

1. Any realignment for the payment of Intelligence Expense, subject to COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015.

2. Realignment from one allotment class to another for unreleased appropriations of certain Special Purpose Funds such as Calamity Fund, NDRMF, and Rehabilitation and Reconstruction Program.
I. Within MOOE

Program
MFO

Activity
MFO 1: BUDGET POLICY ADVISORY SERVICES
1. Fiscal policy research, budget planning and programming, including provision of technical secretariat services to the Development Budget Coordination Committee (DBCC)

Region
National Capital Region

Operating Unit
Central Office

II. Within CO

Program
MFO

Activity
MFO 2: BUDGET MANAGEMENT SERVICES
1. Evaluation, release and monitoring of funding requirements and organization, staffing and compensation proposals of National Government Agencies, including State Universities and Colleges, GOCCs and LGUs

Region
National Capital Region

Operating Unit
Regional Office - NCR

Communications Expenses
(80,000)

Traveling Expenses
80,000

Information and Communication Technology Equipment
(72)

Furnitures and Fixtures
72
Program  Operations
MFO

MFO 1: BASIC EDUCATION POLICY SERVICES

Activity
Policy Formulation

Sub-activity
Basic Education Curriculum
National Capital Region

Region
Bureau of Alternative Learning

Operating Unit
MOOE (100,000)

Sub-activity
Continuing Education
National Capital Region

Region
Literacy Coordination Council

Operating Unit
MOOE 100,000

Program  Operations
MFO

MFO 2: BASIC EDUCATION SERVICES

Activity
Operations of Schools
Secondary

Region
Region V - Bicol

Division Office
Division of Camarines Sur
Sipocot National High School

Operating Unit
Division of Catanduanes
Bato Rural Development High School

MOOE (150,000)

Division Office

MOOE 150,000

Operating Unit
### 3.1 Department of Public Works and Highways

<table>
<thead>
<tr>
<th>Project Category</th>
<th>Sub-project Category</th>
<th>Operating Unit</th>
<th>Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Locally-Funded Projects</td>
<td>Roads and Bridges</td>
<td>Las Pinas-Muntinlupa DEO</td>
<td>Roads and Bridges</td>
</tr>
<tr>
<td>Local Roads</td>
<td>Local Bridges</td>
<td>Las Pinas-Muntinlupa DEO</td>
<td>Local Projects - Rehabilitation of Road, Talon 3, Las Pinas City Lone District</td>
</tr>
<tr>
<td>Project Title</td>
<td>Sub-project Category</td>
<td>Operating Unit</td>
<td>Projects</td>
</tr>
<tr>
<td>Local Infrastructure Project - Rehabilitation of Road, Talon 3, Las Pinas City Lone District</td>
<td>Local Bridges</td>
<td>Las Pinas-Muntinlupa DEO</td>
<td>Construction/repair/rehabilitation/improvement of various infrastructure including local projects - Replacement of Naga Bridge, Las Pinas City Lone District</td>
</tr>
<tr>
<td>Project Title</td>
<td>Sub-project Category</td>
<td>Operating Unit</td>
<td>Projects</td>
</tr>
<tr>
<td>300,000</td>
<td>300,000</td>
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</tbody>
</table>

### 3.2 Department of Agriculture

<table>
<thead>
<tr>
<th>Project Category</th>
<th>Sub-project Category</th>
<th>Operating Unit</th>
<th>Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Locally-Funded Projects</td>
<td>Roads and Bridges</td>
<td>Las Pinas-Muntinlupa DEO</td>
<td>Farmland to Market Roads</td>
</tr>
<tr>
<td>Concreting of Brgy. Pila Farm-to-Market Road, Brgy. Pila, Cabugao, Ilocos Sur</td>
<td>Farm to Market Roads</td>
<td>Regional Field Unit - I</td>
<td></td>
</tr>
<tr>
<td>Project Title</td>
<td>Sub-project Category</td>
<td>Operating Unit</td>
<td>Projects</td>
</tr>
<tr>
<td>Concreting of Brgy. Pila Farm-to-Market Road, Brgy. Pila, Cabugao, Ilocos Sur</td>
<td>Farm to Market Roads</td>
<td>Regional Field Unit - I</td>
<td></td>
</tr>
<tr>
<td>Project Title</td>
<td>Sub-project Category</td>
<td>Operating Unit</td>
<td>Projects</td>
</tr>
<tr>
<td>Concreting of Brgy. Dardarat Farm-to-Market Road, Brgy. Dardarat, San Juan, Ilocos Sur</td>
<td>Farm to Market Roads</td>
<td>Regional Field Unit - I</td>
<td></td>
</tr>
<tr>
<td>150,000</td>
<td>150,000</td>
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<td></td>
</tr>
</tbody>
</table>
TIMELINES

Realignment of object of expenditures within CO - until the second quarter of the year (end June 30);

Realignment from CO to another allotment class - until the third quarter of the year (end September 30);

Project modifications authorized in the SPs of the respective budgets of the following agencies as specified under item 3.5.3 of this circular.

3.7.3.1 DA-OSEC - until the third quarter of the year;
3.7.3.2 DepEd-OSEC - until the second quarter of the year;
3.7.3.3 DOH-OSEC - until the second quarter of the year;
3.7.3.4 DPWH-OSEC - until the second quarter of the year;
3.7.3.5 DOTC-OSEC - until the second quarter of the year; and
3.7.3.6 BSGC-NIA - until the second quarter of the year.

Realignment of available allotments from mandatory expenditures under MOOE such as petroleum, oil and lubricants as well as for water, illumination and power services, telephone and other communication services, and rents - only during the fourth quarter of the year.
Construction of Barangay San Isidro Farm-to-Market Road

**For example:**

**Item of Appropriation**

**Allotment Class 1**
- Personnel Services (PS)
  - Example: Engineers to supervise construction
  - Php 300,000

**Allotment Class 2**
- Capital Outlays (CO)
  - Example: Cement, steel bars, and other materials for building roads
  - Php 5.0 M

**Allotment Class 3**
- Maintenance and Other Operating Expenditures (MOOE)
  - Example: Gasoline for the engineers’ transportation, and other such utilities
  - Php 250,000

The illustration above shows a hypothetical case. This does not reflect actual amounts and categories.
## Savings & Augmentation vs. Realignment

<table>
<thead>
<tr>
<th>Personnel Services</th>
<th>Maintenance and Other Operating Expenses</th>
<th>Capital Outlays</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

### Locally-Funded Project(s)

**Repair/Rehabilitation and Construction of Farm-to-Market Roads in the Designated Key Production Areas**

- **National Capital Region (NCR)**
  - **Central Office**
    - Concreting of Bohe Pahu-Sitio Bohe Basilan Farm-to-Market Road, Brgy. Bohe Pahu, Ungkaya Pukan, Basilan
      - **5,000,000**
    - Concreting of Bohe Pahu-Sitio Block 41 Farm-to-Road, Brgy Bohe Pahu, Ungkaya Pukan, Basilan
      - **5,000,000**
    - Concreting of Farm-to-Market Road, Basak-Sitio Diata Kud, Brgy. Basak, Sumisip, Basilan
      - **5,000,000**
    - Concreting of Junction National Highway Bacung-Sitio Diata Kud Brgy Bacung Farm-to-Market Road, Brgy. Bacung, Sumisip, Basilan
      - **5,000,000**
    - Concreting of Brgy. Pangadapun Farm-to-Market Road, Brgy. Pangadapun, Piagapo, Lanao Del Sur
      - **5,000,000**
    - Concreting of Brgy. Mantian Farm-to-Market Road, Brgy. Mantian, Piagapo, Lanao Del Sur
      - **5,000,000**

**6,250,000,000**
New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Programs/Locally-funded Project(s)

Maintenance and Other Operating Expenses

- Travelling Expenses 4,037
- Training and Scholarship Expenses 763
- Supplies and Materials Expenses 4,736
- Utility Expenses 6,490
- Communication Expenses 700
- Confidential, Intelligence and Extraordinary Expenses 110
  Extraordinary and Miscellaneous Expenses 350
- Professional Services 2,214
- General Services 1,239
- Repairs and Maintenance 260
- Taxes, Insurance Premiums and Other Fees 30
- Other Maintenance and Operating Expenses
  Advertising Expenses
<table>
<thead>
<tr>
<th><strong>Exercised by Whom</strong></th>
<th><strong>Augmentation</strong></th>
<th><strong>Realignment</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>President, Senate President, House Speaker, Chief Justice, Heads of Constitutional Commissions and the Ombudsman</td>
<td></td>
<td>Heads of Agencies or DBM</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Limitation</strong></th>
<th><strong>Augmentation</strong></th>
<th><strong>Realignment</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>-Within respective appropriations (may be from one P/A/P to another) -no cross-border transfers</td>
<td></td>
<td>Within the same P/A/P</td>
</tr>
<tr>
<td>Provided: a. Heads of agencies: within the same allotment class (exceptions: intelligence funds &amp; payment of magna carta); b. DBM: from one allotment class to another</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Existence of Allotment Class</strong></th>
<th><strong>Augmentation</strong></th>
<th><strong>Realignment</strong></th>
</tr>
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<tbody>
<tr>
<td>![Checkmark]</td>
<td>![Checkmark]</td>
<td>![Checkmark]</td>
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<table>
<thead>
<tr>
<th><strong>Existence of Object of Expenditure</strong></th>
<th><strong>Augmentation</strong></th>
<th><strong>Realignment</strong></th>
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</thead>
<tbody>
<tr>
<td>![X]</td>
<td></td>
<td>![Checkmark]</td>
</tr>
<tr>
<td>Programs</td>
<td>Personnel Services</td>
<td>Maintenance and Other Operating Expenses</td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>--------------------</td>
<td>------------------------------------------</td>
</tr>
<tr>
<td>General Administration and Support</td>
<td>P 151,718,000</td>
<td>P 331,133,000</td>
</tr>
<tr>
<td>Support to Operations</td>
<td>18,480,000</td>
<td>8,042,000</td>
</tr>
<tr>
<td>Operations</td>
<td>240,086,000</td>
<td>63,219,000</td>
</tr>
<tr>
<td>MFO 1: BUDGET POLICY ADVISORY SERVICES</td>
<td>8,832,000</td>
<td>1,860,000</td>
</tr>
<tr>
<td>MFO 2: BUDGET MANAGEMENT SERVICES</td>
<td>147,824,000</td>
<td>39,439,000</td>
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<tr>
<td>MFO 3: ORGANIZATIONAL PRODUCTIVITY ENHANCEMENT SERVICES</td>
<td>17,214,000</td>
<td>5,171,000</td>
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<tr>
<td>MFO 4: PERFORMANCE REVIEW AND EVALUATION SERVICES</td>
<td>66,216,000</td>
<td>16,749,000</td>
</tr>
<tr>
<td>Total, Programs</td>
<td>410,284,000</td>
<td>402,394,000</td>
</tr>
</tbody>
</table>

| Project(s)                                   |                    |                                          |                    |                 |           |
| Locally-Funded Project(s)                    | 20,110,000         | 500,058,000                              |                    | 33,886,000     | 554,054,000 |
| Total, Project(s)                            | 20,110,000         | 500,058,000                              |                    | 33,886,000     | 554,054,000 |
| TOTAL NEW APPROPRIATIONS                      | P 430,394,000      | P 902,452,000                            | P 107,000          | P 50,202,000    | 1,383,155,000 |
### MFO 2: Budget Management Services

<table>
<thead>
<tr>
<th>Description</th>
<th>Amounts</th>
<th>National Capital Region (NCR)</th>
<th>Central Office</th>
<th>Total</th>
</tr>
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<tbody>
<tr>
<td>Planning, management and monitoring of the annual budget program</td>
<td>13,545,000</td>
<td>3,104,000</td>
<td>16,649,000</td>
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</tr>
<tr>
<td>National Capital Region (NCR)</td>
<td>13,545,000</td>
<td>3,104,000</td>
<td>16,649,000</td>
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<tr>
<td>Central Office</td>
<td>13,545,000</td>
<td>3,104,000</td>
<td>16,649,000</td>
<td></td>
</tr>
<tr>
<td>Evaluation, release and monitoring of funding requirements and organization, staffing and compensation proposals of National Government Agencies, including State Universities and Colleges, GOCCs and LGUs</td>
<td>134,279,000</td>
<td>36,335,000</td>
<td>170,971,000</td>
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<tr>
<td>National Capital Region (NCR)</td>
<td>71,058,000</td>
<td>15,254,000</td>
<td>86,312,000</td>
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<tr>
<td>Central Office</td>
<td>66,886,000</td>
<td>14,109,000</td>
<td>80,995,000</td>
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<tr>
<td>Regional Office - NCR</td>
<td>4,172,000</td>
<td>1,145,000</td>
<td>5,317,000</td>
<td></td>
</tr>
<tr>
<td>Region I - Ilocos</td>
<td>4,706,000</td>
<td>2,035,000</td>
<td>6,741,000</td>
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</tr>
<tr>
<td>Regional Office - I</td>
<td>4,706,000</td>
<td>2,035,000</td>
<td>6,741,000</td>
<td></td>
</tr>
</tbody>
</table>
The appropriations for Personnel Services under this Act shall be used for the payment of personnel benefits authorized by law to be given to National Government employees, computed based on the human resource information provided in the Government Manpower Information System to be enhanced by the DBM: PROVIDED, That the payment of Magna Carta benefits shall be limited to the benefits specified and appropriations authorized in this Act for the purpose and the provision of Section 52 hereof: PROVIDED, FURTHER, That any available allotment for Personnel Services within a department or agency may be utilized by said department or agency for the payment of deficiencies in authorized personnel benefits.
Latest Issuances

Circular Letter No. 2015-9
June 30, 2015
Prescribing the Submission of Summary Performance Monitoring Report

National Budget Circular No. 559
June 26, 2015
Guidelines in the Realignment of Funds under the FY 2015 General Appropriations Act (GAA),

National Budget Circular No. 557
June 3, 2015
Guidelines in the Use of Personnel Services Appropriations under the FY 2015 General Appropriations Act (GAA)
THANK YOU!
The amount sourced from allowable MOOE allotments, generated out of cost-cutting measures undertaken by the agencies of the government and their respective personnel, which are identified in their respective Collective Negotiation Agreements (CNAs) and supplements thereto, may be used for the grant of CNA Incentives by agencies with duly executed CNAs: PROVIDED, That the one-time annual payment of CNA Incentive shall be made through a written resolution signed by agency representatives from both labor and management, and approved by the agency head: PROVIDED, FURTHER, That the funding sources and amount of CNA Incentive shall in all cases be limited to the allowable MOOE allotments and rates determined by the DBM, respectively: PROVIDED, FURTHERMORE. That the payment of CNA Incentive sourced from the allowable MOOE allotments shall be subject to approval by the DBM: PROVIDED, FINALLY, That any excess amounts from the allowable MOOE allotments after payment of the CNA Incentive shall revert to the General Fund.

Implementation of this provision shall be subject to guidelines issued by the DBM.