



Republic of the Philippines
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
CENTRAL OFFICE
Manila



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FOR / TO : SENIOR UNDERSECRETARY
UNDERSECRETARIES
ASSISTANT SECRETARIES
REGIONAL DIRECTORS
BUREAU DIRECTORS
SERVICE DIRECTORS
HEADS OF UPMOs
DISTRICT ENGINEERS
HEADS OF ATTACHED AGENCIES
OTHERS CONCERNED
This Department

For information and guidance, attached is a copy of **DBM National Budget Circular No. 595** dated January 20, 2025 signed by Secretary Amenah F. Pangandaman, with the subject: **"GUIDELINES ON THE RELEASE OF FUNDS FOR FISCAL YEAR (FY) 2025"**.

A copy of the said National Budget Circular may also be downloaded from the DPWH website: <http://dpwhweb>. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS, upon request.

For dissemination to all concerned.

ATTY. MICHAEL S. VILAFRANCA, CESO III
Assistant Secretary for Support Services

Encl: DBM National Budget Circular No. 595 dated 20 January 2025

cc: Office of the Secretary

10.1.4 GME/VGV



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

NATIONAL BUDGET CIRCULAR

No. 595
January 20, 2025

For : All Heads of Departments / Agencies / State Universities and Colleges (SUCs) and Other Offices of the National Government, including Commissions / Offices under the Constitutional Fiscal Autonomy Group (CFAG); Government-owned or -Controlled Corporations (GOCCs) and Local Government Units (LGUs) receiving budgetary support from the National Government; Budget Officers; Heads of Accounting Units; and All Others Concerned

Subject : **GUIDELINES ON THE RELEASE OF FUNDS FOR FISCAL YEAR (FY) 2025**

1.0 PURPOSES

- 1.1 To prescribe policies, procedures, rules and regulations on the release of funds in FY 2025 as authorized under **Republic Act (R.A.) No. 12116**, FY 2025 General Appropriations Act (GAA), Continuing Appropriations under **R.A. No. 11975** (FY 2024 GAA), as well as automatic appropriations.
- 1.2 To synchronize the release of funds with the implementation of the overall physical and financial plans, targets, and schedules submitted by the departments, agencies, and/or operating units (OUs).
- 1.3 To remind agencies of the timelines on the submission of budgetary and accountability reports.

2.0 COVERAGE

All departments, agencies, and OUs of the national government, including CFAG, SUCs, as well as GOCCs and LGUs receiving budgetary support from the national government from all sources of appropriations in FY 2025.

3.0 GENERAL GUIDELINES

- 3.1 The FY 2025 GAA takes effect on January 1, 2025, pursuant to **Section 108**, General Provisions (GPs) of the FY 2025 GAA.
- 3.2 Consistent with the FY 2025 fiscal program as approved by the Development Budget Coordination Committee (DBCC), the aggregate allotment release program (ARP) for the year from all appropriation sources amounts to **P6.326 Trillion**.
 - 3.2.1 The total ARP of the national government shall be an amount equal to the aggregate of the following:
 - 3.2.1.1 The built-in appropriations of the national government agencies (NGAs) under the FY 2025 GAA;
 - 3.2.1.2 Special Purpose Funds (SPFs) under the FY 2025 GAA; and
 - 3.2.1.3 The **programmed level** of the automatic appropriations,¹ e.g., Retirement and Life Insurance Premiums (RLIP), Special Accounts in the General Fund (SAGFs), among others.
 - 3.2.2 In accordance with prudent fiscal management, taking into account programmed available financing sources (revenues, net proceeds from borrowing, cash balance) and subject to agency's absorptive capacity, unless supported with incremental adjustments in performance targets, items chargeable against the following appropriation sources shall be accommodated within the total ARP:
 - 3.2.2.1 Unprogrammed Appropriations (UA), FY 2025 GAA;
 - 3.2.2.2 Other automatic appropriations, such as **additional** RLIP, SAGFs, grant proceeds, among others; as well as,
 - 3.2.2.3 Continuing Appropriations, FY 2024 GAA.

Hence, agencies are required to submit an updated Physical Plan or Budget Execution Document (BED) No. 2 indicating the adjustment in targets, in accordance with Section 3.9 hereunder.

¹ As enumerated in Table B.15 of the FY 2025 Budget of Expenditures and Sources of Financing (BESF)

3.3 The validity of the following appropriations are as follows:

APPROPRIATION SOURCE	ALLOTMENT CLASS	RELEASE	OBLIGATION
FY 2025 GAA, R.A. No. 12116 (Programmed Appropriations)	Personnel Services (PS)	until December 31, 2025*	
	Maintenance and Other Operating Expenses (MOOE)	until December 31, 2026	
	Capital Outlays (CO)		
	Subsidies to GOCCs and LGUs, and Special Shares of LGUs in the Proceeds of National Taxes	until December 31, 2026	until fully expended
FY 2025 GAA, R.A. No. 12116 (Unprogrammed Appropriations)	PS	until December 31, 2025*	
	MOOE	until December 31, 2025	until December 31, 2026
	CO		until fully expended
	Subsidies to GOCCs		
FY 2024 GAA, R.A. No. 11975 (Continuing Appropriations)	MOOE	until December 31, 2025	
	CO		
	Subsidies to GOCCs and LGUs, and Special Shares of LGUs in the Proceeds of National Taxes	until December 31, 2025	until fully expended
Automatic Appropriations	RLIP, PS portion of SAGF, Pensions of Former Presidents or their Surviving Spouses, Net Lending, Interest Payments, and Tax Expenditure Fund	until December 31, 2025	
	SAGF** (MOOE and CO)	until December 31, 2025	until December 31, 2026
	National Tax Allotment (NTA) and Annual Block Grant		until fully expended
*Including disbursement			
**Includes Grant Proceeds			

- 3.4 As for disbursements, obligations for programs/activities/projects (P/A/Ps) covered by valid contracts, which are yet to be completed/delivered by end of the year, shall be considered as Not Yet Due and Demandable Obligations (NYDDO). However, pursuant to **Section 70**, GPs of the FY 2025 GAA, the construction of infrastructure projects, delivery of goods and services, and inspection of infrastructure Capital Outlays, MOOE, and other Capital Outlays shall be made not later than December 31, 2026.
- 3.5 After the end of validity period, all unreleased appropriations, unobligated allotments, and obligated allotments for goods/services/projects not yet delivered, rendered, or completed, and accepted shall revert to the unappropriated surplus of the General Fund in accordance with **Section 28**, Chapter 4, Book VI of Executive Order (E.O.) No. 292² and shall not thereafter be available for expenditure except by subsequent legislative enactment. Departments, bureaus and offices of the national government, including Constitutional Offices enjoying fiscal autonomy, and SUCs shall strictly observe the validity of appropriations and the reversion of funds (**Section 70**, GPs of the FY 2025 GAA).
- 3.6 All funds transferred between NGAs, or by NGAs to GOCCs and vice versa, or by NGAs to LGUs shall not be considered disbursed by the source agency until the transferred amounts have been actually utilized to pay for completed construction, goods delivered and services rendered, inspected and accepted within the validity period. It is understood that transfer of funds shall strictly be in accordance with pertinent budgeting, accounting, auditing, and existing government procurement laws, rules, and regulations (**Section 70**, GPs of the FY 2025 GAA).
- 3.7 The **obligational authority for items of appropriations in the budget shall be released** through the following:
- 3.7.1 **GAA as the Allotment Order (GAAAO)** covering items not requiring compliance to some pre-conditions per **Schedule I**.
- 3.7.2 **Special Allotment Release Order (SARO) or General Allotment Release Order (GARO)**, which can be downloaded through the Action Document Releasing System (ADRS), for items not covered by GAAAO per **Schedule II**.

It is understood that ongoing/existing P/A/Ps with increased appropriations and new budgetary items introduced in the FY 2025 GAA shall be subject to the national government's cash programming, observance of prudent fiscal management, and compliance with applicable budget execution rules and

² dated July 25, 1987 (Administrative Code of 1987)

procedures, and approval by the President, based on the programmed priorities of the government.

- 3.8 Release of funds in the FY 2025 GAA are made directly to the Regional Offices (ROs) and OUs of agencies where funds are specifically appropriated, except non-implementing units, (**Section 73**, GPs of the FY 2025 GAA). An OU herein referred to is an organizational entity directly receiving fund release documents from DBM and capable of administering the same.
- 3.8.1 Funds specifically appropriated in the GAA to ROs or OUs of agencies shall be released directly to these ROs and OUs, except as otherwise requested by the agencies from the DBM.
- 3.8.2 Funds for **Centrally-Managed Items (CMI)** or Lump-sum Appropriations in the agencies' budgets are those with unidentified recipient ROs or OUs and/or unspecified allocation per recipient in the GAA, and thus subject to issuance of SARO. Such CMIs shall be released directly to the RO or OU upon agency submission to DBM of a Special Budget Request (SBR), supported by the complete details of the activities or projects and the corresponding cost up to the lowest level, i.e., provincial, city or municipal, as the case may be (**Section 74**, GPs of the FY 2025 GAA).
- 3.9 Release of funds, i.e., Obligational Authority and/or Disbursement Authority, shall be in accordance with the targets set forth under the **DBM-evaluated BEDs consistent with the FY 2025 GAA**, prepared and submitted by agencies/OU through the Unified Reporting System (URS) pursuant to the provisions of DBM Circular Letter (CL) No. 2022-14.³

All concerned are reminded of the following relative to BEDs:

- 3.9.1 The **Financial Plan (FP) or BED No. 1** shall be the basis for determining the obligation program of the agency, classifying the agencies/OUs' budgetary items according to budget release documents: a) GAAAO; and b) SARO/GARO.
- 3.9.2 The **Physical Plan (PP) or BED No. 2** shall serve as the overall physical plan of the department/agency/OUs and shall be updated to include changes in targets for increases and reduction in the amounts of existing P/A/Ps from NEP to GAA, as well as targets for new P/A/Ps in the GAA.

³ dated October 28, 2022 (Prescribing Guidelines for the Preparation and Submission of the Annual Budget Execution Plans Covering the Fiscal Year (FY) 2023 Budget and Thereafter)

- 3.9.3 The **Monthly Disbursement Program (MDP) or BED No. 3** shall serve as the basis for the DBM's release of disbursement authorities including the comprehensive NCA. The MDP shall likewise be prepared for subsequent regular operating requirements of the agency.
- 3.9.3.1 Additional NCAs, as may be required, shall be issued for items covered by SARO, as well as those pertaining to Current and Prior Year's obligations (i.e., Accounts Payable [APs]/due and demandable obligations and NYDDO).
- 3.9.3.2 Other disbursement authorities, i.e., Tax Remittance Advice (TRA), Non-Cash Availment Authority (NCAA), Cash Disbursement Ceiling (CDC), may be issued for agency specific budgets.
- 3.10 Agencies concerned shall expedite the issuance of guidelines upon which appropriations in the GAA are conditioned for implementation, pursuant to the Special Provisions in the specific budgets of said agencies.
- 3.11 In addition, agencies are reminded that agency-specific funds for the purchase of motor vehicles for FY 2025 as reflected in the FY 2025 GAA **shall no longer require the issuance of another Authority to Purchase Motor Vehicles (APMV)** by the DBM. This policy covers motor vehicles with the same number, specifications, maximum allowable cost, and intended use/user indicated in the **APMV attached to the confirmation letters issued by the DBM** to the agencies during budget preparation.
- 3.12 Pursuant to **Section 80**, GPs of the FY 2025 GAA, the general rule is that departments, bureaus and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs shall spend their respective programmed appropriations under the FY 2025 GAA.

However, in exceptional circumstances, **issued allotments within an activity or project may be modified** upon timely submission of reports by all offices concerned, and **subject to approval by the designated authority**. The existence of an allotment class, object of expenditure, or operating unit in the said P/A/P is not necessary for purposes of modification.

- 3.12.1 **Modification** refers to any change in the details of an activity or project without changing its nature and within the same operating unit; change in object of expenditure within an allotment class; modifications from one allotment class to another; from one operating unit to another; and payment of intelligence funds within the executive branch.

- 3.12.2 Modification covering allotments for MOOE and CO shall not entail any increase in the total amount appropriated for an activity or project. In the case of programs with several activities, modification may be done only within each activity.
- 3.12.3 The following expenditures to cover PS requirements, are **not considered** as forms of modification:
 - 3.12.3.1 Payment of deficiencies in authorized personnel benefits which may be covered by any available allotment for PS within said department or agency, pursuant to **Section 53**, GPs of the FY 2025 GAA.
 - 3.12.3.2 Payment of magna carta benefits for which the DBM guidelines relative thereto shall be observed, pursuant to **Section 59**, GPs of the FY 2025 GAA.
 - 3.12.3.3 Payment of **Collective Negotiation Agreement (CNA) Incentive**, subject to **Section 82**, GPs of the FY 2025 GAA.
- 3.13 **Savings** as defined under **Section 77**, GPs of the FY 2025 GAA, refer to portions or balances of any released appropriations in the FY 2025 GAA which have not been obligated as a result of any of the following conditions:
 - 3.13.1 Completion, final discontinuance, or abandonment of a program, activity or project for which the appropriation is authorized; or
 - 3.13.2 Implementation of measures resulting in improved systems and efficiencies and thus enabled an agency to meet and deliver the required or planned targets, programs, and services approved in the FY 2025 GAA at a lesser cost.

However, in case the declaration of savings is based on final discontinuance or abandonment, such discontinued or abandoned program, activity, or project cannot be proposed for funding in the next two (2) fiscal years, i.e., 2026 and 2027.

- 3.13.3 Savings may be used to augment actual deficiency/ies incurred for the current year in any existing item within the respective appropriations of each authorized constitutional officer cited in **Section 76**, GPs of the FY 2025 GAA. The existence of an activity or project regardless of the availability of allotment class/es is sufficient for the purpose of augmentation (**Section 78**, GPs of the FY 2025 GAA).

- 3.13.3.1 In the use of savings, priority shall be given to the payment of compensation, year-end bonus and cash gift, retirement gratuity, terminal leave benefits, old-age pension of veterans, and other personnel benefits authorized by law, and under the FY 2025 GAA, including the payment of CNA incentives (**Section 79**, GPs of the FY 2025 GAA).
- 3.13.3.2 Agencies are reminded that payment for Monetization of Leave Credits (MLCs) cannot be used to justify subsequent requests for PS deficiency.
- 3.14 **Augmentation** is the act of the constitutional officers authorized to use savings in their respective appropriations to cover actual deficiencies in any existing item of appropriation within their respective offices in the current year (**Section 78**, GPs of the FY 2025 GAA). An item of appropriation refers to the amount appropriated for an activity or project authorized in the FY 2025 GAA.
- 3.14.1 The following guidelines shall be observed in the use of savings for purposes of augmentation of deficient items of appropriations:
- 3.14.1.1 A **deficiency in an item of appropriation** occurs when following conditions exist:
- Unforeseen modifications or adjustments in the P/A/P; or
 - Re-assessment in the use, prioritization and/or distribution of resources.
- 3.14.1.2 Augmentation is subject to the approval by the constitutional officers identified under **Section 76**, GPs of the FY 2025 GAA, as well as item 5.1.2 of this NBC.
- 3.15 The following agencies which are included in Table B.15 of the FY 2025 BESF are **authorized by specific laws to utilize income collections accruing to their SAGFs** to cover their operating requirements. With this funding source, these specific agencies are provided minimal budget support in the GAA since their requirements are charged against their income collection, subject to the usual budgeting rules and regulations:
- 3.15.1 Department of Finance (DOF) — Insurance Commission (IC) — PS, MOOE, and CO;

- 3.15.2 Department of Transportation (DOTr) — Office for Transportation Security (OTS) — PS and MOOE;
 - 3.15.3 Department of Migrant Workers (DMW) — Office of the Secretary (Verification Fees) — MOOE; and
 - 3.15.4 Department of Justice (DOJ) — Land Registration Authority (LRA) — MOOE and CO.
- 3.16 Agencies, pursuant to their respective mandates, are authorized to collect fees and use said proceeds for the conduct of the following specific activities:
- 3.16.1 Seminar, conference, training, and oath-taking activities from government and private agency participants (**Section 13**, GPs of the FY 2025 GAA).
 - 3.16.2 Sale of official publications, to defray the cost of preparing, printing, and disseminating such official publications (**Section 14**, GPs of the FY 2025 GAA).

The proceeds in excess of the actual cost of implementing these aforecited activities shall be deposited with the National Treasury as income of the General Fund, pursuant to **Section 44**, Chapter 5, Book VI of E.O. No. 292.

Agencies which do not have sufficient appropriations in their budget for the purpose, i.e., conduct of seminar, conference, training, and oath taking activities and/or sale of official publications, may use such proceeds subject to budgeting, accounting, and auditing rules and regulations.

3.17 Timelines

- 3.17.1 **November 14, 2025** — deadline for submission to the DBM of all agency request/s requiring issuance of obligational and disbursement authorities, as well as other similar approvals and authorizations.
- 3.17.2 **Within thirty (30) days after the end of each quarter** — submission of the Budget and Financial Accountability Reports (BFARs) by program, activity or project, as prescribed under item 4.3 of COA-DBM JC No. 2019-1⁴ in relation to **Section 101**, GPs of the FY 2025 GAA.

⁴ dated January 1, 2019 (Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019)

- 3.17.3 **Within 30 days after the end of the year** – Aging of Unpaid Obligations (FAR No. 3), as prescribed under item 4.3 COA-DBM JC No. 2019-1.
- 3.17.4 **On or before the tenth (10th) day of the month immediately following the covered period** – Monthly Report of Disbursements (MRD), using Financial Accountability Report (FAR) No. 4, as prescribed under item 4.3 COA-DBM JC No. 2019-1.
- 3.17.5 **Review of agency performance covering the current year: First semester review on or before the end of September of the current year and full year review on or before the end of March of the succeeding year** – The agency/ies shall submit a semi-annual report to DBM, consistent with Section 56, Chapter 6, Book VI of E.O. 292, and as prescribed under pertinent guidelines to be issued by DBM.

Departments/agencies are required to implement the transparency provisions pursuant to **Sections 12, 103 and 104**, GPs of FY 2025 GAA and E.O. No. 2, s. 2016.⁵

4.0 **SPECIFIC GUIDELINES**

4.1 Release of Obligational Authorities

- 4.1.1 GAA items shall be classified according to obligational authorities, as follows:

4.1.1.1 **GAAAO**

- Existing P/A/Ps in the NEP if remained unchanged in the GAA; and
- If appropriations are modified due to Commission on Audit (COA) Circular No. 2022-004.⁶

List of items covered by GAAAO are enumerated in **Schedule I**, with details provided in the following annexes:

- **Annex A** — Summary of Appropriations by Agency/GOCC under GAAAO

⁵ dated July 23, 2016 (Operationalizing in the Executive Branch the People's Constitutional Right to Information and the State Policies to Full Public Disclosure and Transparency in the Public Service and Providing Guidelines Therefor)

⁶ Dated May 31, 2022 (Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639 also known as the General Appropriations Act (GAA) for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from P15,000.00 to P50,000.00)

- **Annex A-1** — Summary of Funds for Direct Release to Implementing Agencies under GAAAO

4.1.1.2 **For Issuance of SARO (FISARO)**

- Items requiring compliance with certain pre-conditions in accordance with applicable laws, including but not limited to those stated in the General and Special Provisions of the FY 2025 GAA, and under existing rules and regulations. Thus, agencies are required to submit an SBR and other budgetary requirements, as applicable.
- New P/A/Ps, and P/A/Ps with increased allocation in the FY 2025 GAA, subject to the approval of the President and submission of revised/updated performance targets pursuant to the President's Veto Message (Item VI. Increases in Appropriations and New Budgetary Items, Page 760, Book I-B, R.A. 12116). Further, the same shall be subject to the submission of SBR, and other relevant budgetary requirements, as applicable.

Only requests from agencies with at least 85% performance rate, for both financial and physical targets for the preceding reporting period, shall be considered for issuance of SARO. Furthermore, agency heads must observe the following evaluation parameters for new budgetary items:

- a. Alignment with the 8-point Socioeconomic Agenda, as integrated in the Philippine Development Plan (PDP) 2023-2028, including prior approvals from pertinent approving authorities, such as NEDA, among others;
- b. Shovel-ready P/A/Ps must be effectively implementation-ready and expected to be completed within the validity period to avoid incurrence of any opportunity costs.

Additionally, location and beneficiaries should be clearly identified;

- c. Absorptive capacity must be sustained at an adequate level to ensure efficient budget utilization, as low absorptive capacity suggests inability to effectively utilize additional funds;
- d. Fiscal position must be considered in light of the limited resources. Hence, it is essential to rationalize spending on the right priorities; and
- e. Prioritization of budgets by agencies shall be reflected through straight ranking, clearly exhibiting the thrust accorded by the agencies to the corresponding P/A/Ps.

List of items covered by FISARO are enumerated in **Schedule II**, with details as provided in the following annexes:

- **Annex B** — Summary of Appropriations by Agency by Program, Activity and Project for Issuance of SARO
- **Annex B-1** — Summary of Funds for Direct Release to Implementing Agencies for Items Covered by SARO

When covered with the pertinent special provisions in the GAA, appropriations under an agency which are authorized to be released directly to another, as implementing agency, **shall no longer require the issuance of SARO/s for memo entries.**

4.1.2 Automatic Appropriations shall be subject to the issuance of SARO/GARO. Automatically appropriated items are enumerated in **Schedule II**, with details as provided in the following annexes:

- **Annex C** — Summary of Automatic Appropriations by Agency (Full Year Allocation, Release through GARO for RLIP or SARO for Agencies which are Authorized to Use their Collection at the Beginning of the Year)

- **Annex D** — Summary of Automatic Appropriations by Agency for Issuance of SARO

4.2 Disbursement Authorization Documents

4.2.1 **Notice of Cash Allocation (NCA)**

- 4.2.1.1 An **initial comprehensive NCA** shall be issued directly to the OUs (through the BTr, in case of subsidized GOCCs and LGUs) covering one quarter (January to March) operating cash requirements including RLIP but excluding provision for current and prior years' obligations (due and demandable APs and NYDDO).

In the case of National Tax Allotment (NTA) and Annual Block Grant for the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM), NCAs covering the full year requirement shall be issued.

It is understood that the crediting of all NCAs issued are based on the Monthly Requirement Schedule.

- 4.2.1.2 **Succeeding comprehensive NCAs** shall be issued to cover the requirements for the rest of the quarters, consistent with the full-year DBM-evaluated MDP based on GAA level, subject to actual agency disbursement performance and national government fiscal position.
- 4.2.1.3 **Additional NCAs** shall be issued for the following, subject to determination by the DBM of NCA balances under the agencies' Modified Disbursement System (MDS) Sub-Accounts:
- Items subject to issuance of SARO (including, but not limited to, releases from SPFs, CMIs without details, other automatically appropriated items, and availment of Working Fund), as may be required;
 - Items requiring additional cash allocations, such as APs as reflected in their FAR No. 3, which can no longer be accommodated within the common fund.

Under the Common Fund System, to optimize the use of the available NCAs under the Regular MDS Sub-Account, NCAs released to agencies under this account can be used to cover payment of both current year and prior years' APs due to all creditors (external and internal) included under FAR No. 3. It is understood that payment of mandatories, i.e., PS, MOOE, and CO requirements, shall take precedence over APs in the utilization of the NCAs received. **Only when the mandatory requirements are satisfied, can the payment of APs be charged against the available NCAs.**

4.2.1.4 All agencies are advised to use the **Advice to Debit Account (ADA)** to settle payables pursuant to the updated guidelines provided under DBM CL 2018-14.⁷

4.2.1.5 **Crediting and Validity Periods for NCAs**

- NCAs shall be issued to the three (3) Authorized Government Servicing Banks (AGSBs), namely, Land Bank of the Philippines (LBP), Development Bank of the Philippines (DBP) and Philippine Veterans Bank (PVB).
- MDS sub-accounts shall be maintained at the 3 AGBs, with the following periods of crediting and validity for NCAs issued:

MDS SUB-ACCOUNT	PARTICULARS	CREDITING	VALIDITY
Regular MDS	Comprehensively released NCAs for their regular operations and other/additional NCAs, including APs	The date of issuance of such NCA, and on the first working day of the succeeding months, as applicable	Last working day of the 3rd month of the quarter covered
	Retirement gratuity/terminal leave benefits		
MDS of SAGF	SAGF		

⁷ dated December 28, 2018 (Updated Guidelines in The Implementation of The Modified Direct Scheme {MDPS} Due Creditors/Payees of All National Government Agencies)

MDS SUB-ACCOUNT	PARTICULARS	CREDITING	VALIDITY
MDS for Foreign Assisted Projects (FAPs) pursuant to NBC No. 5818	Foreign loans and grants	The date of issuance of such NCA	Until the last working day of the year
	GOP counterpart funds		
Trust MDS	Trust		

To ensure that no delay is encountered in the implementation of FAPs, the validity of the GOP Counterpart shall be until the last working day of the year to synchronize its availability with that of the Loan Proceeds.

4.2.2 **Other Disbursement Authorities issued during the year shall be valid from date of issuance until the last working day of the year.**

4.2.2.1 The **NCAA**, which can be downloaded through the ADRS pursuant to CL No. 2022-10,⁹ for the cash equivalent of grant/loan proceeds availed of through direct payment/ supplier's credit/constructive cash, shall be issued by DBM subject to agency compliance with the conditions specified under DBM-COA-DOF JC 2-97,¹⁰ CL No. 2003-12,¹¹ and NBC No. 581. Agencies shall ensure that requests for the issuance of NCAA submitted to DBM are supported by the following documentary requirements:

- SBR;
- Photocopy of the Application for Withdrawal or Request for Disbursement (RFD) or equivalent document covering the amount requested;

⁸ dated December 27, 2020 (Clarificatory Guidelines and Procedures Applicable to Foreign-Assisted Projects following the Cash Budgeting System and Treasury Single Account Framework)

⁹ dated August 16, 2022 (Implementation of Online Release of Forward Obligation Authority (FOA), Multi-Year Contractual Authority (MYCA), Cash Disbursement Ceiling (CDC), and Non-Cash Availment Authority (NCAA) through the Action Document Releasing System (ADRS))

¹⁰ dated March 21, 1997 (Revised and Updated Budgeting and Accounting Guidelines and Procedures Applicable to FAPs Implemented by NGAs and GOCCs)

¹¹ dated December 4, 2003 (Guidelines on the Availment of Foreign Loan Proceeds In-Kind Superseding CL No. 2003-9)

- Certified list of allotments and corresponding obligations incurred for the specific foreign loan/grant-assisted project against which the disbursements shall be applied;
- Details of disbursements expressed both in peso and equivalent foreign currency as indicated in the application;
- Certification from the BTr on the peso value of the amount paid to the supplier/contractor/consultant; and
- Certificate of Acceptance when the project is completed.

To ensure consistency in the recording of loan/grant availments by the BTr, the availing agency and the DBM, implementing agencies shall regularly coordinate with the BTr on the actual availments to be reflected in the BTr's monthly Cash Operations Report (COR) and with the DBM for the issuance of the corresponding NCAA on the fund liquidation.

4.2.2.2 The **CDC**, which can be downloaded through the ADRS pursuant to CL No. 2022-10,¹² is issued by DBM to the Department of Foreign Affairs (DFA) and DMW to utilize their income collected/retained by the Foreign Service Posts (FSPs) to cover their operating requirements, **but not to exceed the released allotment to the said post**. The agency shall submit a request for issuance of CDC, supported with the following:

- Accountability reports as consolidated by the DFA or DMW Home Office i.e., FSP Monthly Report of Income;
- BTr certification on actual income collected; and
- Certified list of allotments and corresponding obligations incurred for the specific funds against which the disbursements shall be applied.

¹² dated August 16, 2022 (Implementation of Online Release of Forward Obligation Authority (FOA), Multi-Year Contractual Authority (MYCA), Cash Disbursement Ceiling (CDC), and Non-Cash Availment Authority (NCAA) through the Action Document Releasing System (ADRS))

FSPs shall request for the issuance of CDCs for the utilization of retained income from DBM, as support to their reported retained income, to ensure consistency in the books of the agency and DBM, as well as BTr's monthly COR.

5.0 OTHER PROCEDURAL GUIDELINES

5.1 Approving Authorities

5.1.1 Modification in Allotments

5.1.1.1 **Agency Heads or their duly authorized representatives, and in case of the latter, subject to the following: (i) considered as the official next-in-rank; and (ii) with express/written delegation from the heads of agencies:**

- Change in the details of an activity or project without changing its nature and within the same OUs;
- Change in the object of expenditure (e.g., Travelling Expenses, or Investment Outlays) within an allotment class (MOOE or CO); and
- **Use of MOOE for the payment of CNA incentive**, during the validity of appropriations (**Section 82 (d)**), GPs of the FY 2025 GAA) as an exemption on the modification of allotment where the DBM is the approving authority in case of change in allotment class.

The modification in allotments shall be supported by:

- An accomplished **Modification Advice Form (MAF) (Attachment 1)** duly signed by the approving authority or his designated representative.
- Adjusted Registry of Allotments and Obligations and accountability reports to be submitted to DBM, i.e., Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB).

5.1.1.2 The **DBM** for:

- From one allotment class to another;
- From one OU to another;
- For the payment of newly-authorized Magna Carta Benefits not otherwise appropriated; and

The modification of allotments shall be supported with:

- SBR;
- Latest FAR No. 1 and FAR No. 1-A to show balances per object of expenditure;
- BED No. 1, as revised;
- BED No. 2, as applicable;
- Latest SAAODB;
- Justification for the proposed modification; and
- Certification of Actual Deficiency and Sources of Funds signed by the Budget Officer, identifying the affected P/A/Ps and objects of Expenditure ("From" and "To") (**Attachment 2**).

5.1.1.3 **The President of the Philippines** for the payment of intelligence funds within the Executive Branch.

5.1.2 **Use of Savings for Augmentation of Deficient P/A/Ps.** The use of savings to augment deficient P/A/Ps shall be subject to approval by the authorized constitutional officers cited in **Section 76**, GPs of the FY 2025 GAA, as follows:

5.1.2.1 The President of the Philippines for the Departments/ Agencies under the Executive Branch;

5.1.2.2 The President of the Senate and the Speaker of the House, for the Congress of the Philippines;

5.1.2.3 The Chief Justice of the Supreme Court, for the Judiciary; and

5.1.2.4 Heads of the Civil Service Commission (CSC), Commission on Audit (COA), and Commission on Elections (COMELEC).

5.1.3 **Use of Available PS Allotment for frontloading to cover PS deficiency.** Pursuant to **Section 53**, GPs of the FY 2025 GAA, should there be deficiency in PS and frontloading shall be resorted to, any available PS allotments may be utilized by department/agency subject to the approval of the Agency Head, based on the following:

5.1.3.1 **Advice for Use of PS Allotment (APSA) (Attachment 3)** duly accomplished and signed by the Agency Head or his designated representative. In the case of SUCs, the approving authority shall be the President of SUC as Agency Head, unless approval of the Board is necessary as required in the respective charter of SUCs; and

5.1.3.2 **Registry of Allotments and Obligations for PS (RAOPS)** reflecting said adjustments and reported in the accountability reports to be submitted to DBM, i.e., SAAODB.

5.2 **Use of PS Appropriations**

5.2.1 Department or Agency Specific Appropriations for PS

Consistent with **Section 53**, GPs of the FY 2025 GAA, the appropriations for PS shall be used for the payment of Authorized Personnel Benefits to be given to National Government employees, to wit:

- Basic Salaries, including Step Increments;
- Standard Allowances and Benefits, which shall be limited to the following:
 - Personnel Economic Relief Allowance;
 - Uniform or Clothing Allowance;
 - Medical Allowance for Civilian Government Personnel; and
 - Year-End Bonus and Cash Gift

- Specific-Purpose Allowances and Benefits, limited to the following:
 - Representation and Transportation Allowances;
 - Per Diem;
 - Honoraria;
 - Night-Shift Differential;
 - Overtime Pay;
 - Subsistence Allowance;
 - Hazard Pay;
 - Special Counsel Allowance; and
 - Other allowances and benefits as may be authorized by law or the President of the Philippines.
- Incentives, which refer to the following:
 - Loyalty Incentive;
 - Anniversary Bonus;
 - Productivity Enhancement Incentive;
 - Performance-Based Bonus;
 - Mid-year Bonus; and
 - Other existing benefits as may be categorized by DBM as incentives
- Magna Carta Benefits as authorized by law and its Implementing Rules and Regulations;
- Personnel benefits for military and uniformed personnel as authorized by law or the President of the Philippines; and
- Overseas and other allowances for government personnel stationed abroad.

5.2.2 Available PS allotments released to the department or agency at the start of the year shall be used for the (i) original purpose of appropriations; and (ii) PS deficiencies in Authorized Personnel Benefits such as:

- 5.2.2.1 Deficiency in Magna Carta Benefits, subject to approval by the DBM Secretary for: (i) additional recipients arising from newly issued certifications or hiring of new employees; (ii) valid adjustments due to inadvertent omission or erroneous encoding in the System;
- 5.2.2.2 Award of Back Pay for cases with final and executory decision of a competent authority such as courts, CSC, and COA;

- 5.2.2.3 Deficiency in specific-purpose allowances and benefits, such as Overtime Pay, Honoraria, and Representation and Transportation Allowance, among others, subject to existing conditions in the grant of such benefits;
- 5.2.2.4 Any deficiency in authorized compensation and personnel benefits of civilian employees and Military/Uniformed Personnel that may be determined during the year. Since PS benefits are mandatory in nature, **actual services rendered or benefits allowed in prior years shall not be categorized as unbooked obligations**; and
- 5.2.2.5 Deficiency in the reclassification of faculty positions pursuant to NBC No. 461¹³ and DBM-CHED JC No. 3, s. 2022.¹⁴
- 5.2.3 The available PS allotments referred under item 5.2.2 may be realized from unspent compensation of employees due to the following:
 - 5.2.3.1 Incurrence of leaves of absence without pay;
 - 5.2.3.2 Vacant positions on account of termination, resignation, transfer, retirement or separation;
 - 5.2.3.3 Delay in the actual assumption of duty from the date of appointment;
 - 5.2.3.4 Suspension and other disciplinary sanctions;
 - 5.2.3.5 Inadvertent errors in computations of PS benefits; or
 - 5.2.3.6 Other similar instances.
- 5.2.4 The following limitations in the use of available released PS allotments/appropriations shall be observed:
 - 5.2.4.1 Released allotments which cannot be reallocated to other object of expenditures under PS:
 - RLIP; and
 - SAGFs, except if expressly authorized in the law creating them.

¹³ dated June 1, 1998 (Revising and Updating the Compensation and Position Classification Plan for Faculty Positions Embodied in National Compensation Circular (NCC) No. 69)

¹⁴ dated October 18, 2022 (Guidelines on the Reclassification of Faculty Positions in State Universities and Colleges (SUCs))

5.2.4.2 Available released allotments for PS cannot be used to pay CNA Incentives.

6.0 **SEPARABILITY CLAUSE**

If any part or provision of this Circular is held invalid or unconstitutional, other provisions not affected thereby shall remain in force and effect.

7.0 **REPEALING CLAUSE**

All provisions of existing circulars and other issuances inconsistent with this Circular are hereby rescinded/repealed and/or modified accordingly.

8.0 **EFFECTIVITY**

This Circular shall take effect immediately.


AMENAH F. PANGANDAMAN
Secretary





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

Schedule I of NBC No. 595 dated January 20, 2025

GAA Items released through GAA as the Allotment Order (GAAAO)

- 1.0 For Personnel Services (PS)
 - 1.1 Release of the full amount of the approved budget per GAA pertaining to filled positions of NGAs;
 - 1.2 Lump-sum for PS under Agency Specific Budget:
 - 1.2.1 Provision for unfilled position:
 - 1.2.1.1 For CFAG agencies — 100%; and
 - 1.2.1.2 For the rest of NGAs — the deficiency to cover the full year requirement for filled positions which were reported vacant positions in the Government Manpower Information System as of the prescribed cut-off date.

PS allotments may be used by the agency to fund the filling up of vacant positions during the year. In case of deficiency in PS allotments, agencies may later submit to DBM, request(s) for release of additional allotments, to be charged against the available agency PS lump-sum, if applicable, and/or the Miscellaneous Personnel Benefits Fund (MPBF).
 - 1.2.2 Terminal Leave/Retirement Gratuity (TL/RG) of compulsory retirees of departments/agencies;
 - 1.2.3 The following lump-sum funds under the budget of the DepEd, the obligation of which, shall be subject to compliance with certain documentary requirements:
 - 1.2.3.1 Reclassification of Positions; and
 - 1.2.3.2 Special Hardship Allowance.

- 2.0 For Maintenance and Other Operating Expenses (MOOE) (including Financial Expenses [FinEx]) and Capital Outlays (CO)
 - 2.1 P/A/Ps, except those enumerated in Schedule II;
 - 2.2 Release of the full amount through GAAAO consistent with the agency formulated Financial Plan (FP). This includes provisions for the following, among others:
 - 2.2.1 Lump sum for Teaching Allowance;
 - 2.2.2 CMIs of agencies concerned, if already disaggregated per agency FP;
 - 2.2.3 Farm-to-Market Roads of DA;
 - 2.2.4 Quick Response Fund (QRF) under the budgets of (i) DA-OSEC; (ii) DepEd-OSEC; (iii) DOH-OSEC, (iv) DILG-BFP; (v) DILG-PNP; (vi) DND-OCD, (vii) DPWH-OSEC; (viii) DSWD-OSEC, (ix) DOTr-PCG and (x) BSGC-OEO-NIA;
 - 2.2.5 Provisions for Supplies, Materials and Office Equipment, subject to submission of FY 2025 Annual Procurement Plan for Common Use Supplies and Equipment (APP-CSE) and conditions in incurring obligations per DBM CL No. 2013-14;¹⁵
 - 2.2.6 Right-of-Way (ROW) acquisitions, engagement of Independent Consultants, variation orders, cash subsidy, feasibility studies, advance works Improvements, ROW expenses through the PPP Strategic Support Fund;
 - 2.2.7 Land Owner's Compensation under DAR to be released to the Land Bank of the Philippines through the BTr;
 - 2.2.8 The following funds under the budget of specific departments/agencies, the obligation of which, shall be subject to compliance with certain documentary requirements:
 - 2.2.8.1 Communication equipment, subject to prior clearance from the National Telecommunications Commission;
 - 2.2.8.2 Firearms, subject to prior approval of the Philippine National Police;

¹⁵ dated November 29, 2013 (Reiterating the Submission of Annual Procurement Plan for Common Use Supplies and Equipment (APP-CSE))

- 2.2.8.3 Research and development projects in agriculture and fisheries, natural, technological and engineering sciences, consistent with the DA's or DOST's respective master plans on the priority research programs and projects to be implemented;
 - 2.2.8.4 Books to be procured by agencies, other than schools and the National Library of the Philippines (NLP), exceeding the authorized five (5) copies per title, subject to prior approval from DBM;
 - 2.2.8.5 Grants, subsidies and contributions — subject to submission of details indicating the purpose, amount for each beneficiary, and the complete list of recipients, among others; and
 - 2.2.8.6 ICT-related expenditures, in accordance with the agency's Information Systems Strategic Plan (ISSP), subject to the compliance with the rules and regulations issued by the DICT and such other guidelines issued by the MITHI Steering Committee.
- 2.3 Contributions to International Organizations under MOOE, in compliance with various agreements with the Philippines as a signatory;
 - 2.4 Confidential Funds (net of increases in the FY 2025 GAA);
 - 2.5 Modifications in appropriations due to COA Circular No. 2022-004;¹⁶
 - 2.6 Other agency budgets which have already complied with certain requirements for release;
 - 2.7 Budgetary support to GOCCs (net of increases in the FY 2025 GAA), which shall still be released through the Bureau of the Treasury in accordance with MOF-MOB-COA Joint Circular No. 1-82;¹⁷ and
 - 2.8 Allocations to Metropolitan Manila Development Authority (MMDA).

¹⁶ Dated May 31, 2022 (Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639 also known as the General Appropriations Act (GAA) for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from P15,000.00 to P50,000.00)

¹⁷ dated January 4, 1982 (Policy Guidelines and Procedures in Accounting and Reporting for the Subsidy Contributions, Equity Investments of the National Government, and Income and Other Receipts of Government-Owned and/or Controlled Corporations)



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

Schedule II of NBC No. 595 dated January 20, 2025

Items For Release through SARO/GARO

1.0 For issuance of SARO/GARO for the following appropriation items not requiring submission of SBR

1.1 GAA items through SARO

Initial release of one-fourth of the full year program for pension for the following, chargeable against the Pension and Gratuity Fund (PGF):

1.1.1 AFP retirees and war/military veterans of the DND-GHQ and Philippine Veterans Affairs Office (PVAO);

1.1.2 Retired Uniformed personnel of DILG (BFP, BJMP, PNP including Philippine Constabulary Integrated National Police);

1.1.3 DENR-NAMRIA;

1.1.4 DOTr-PCG; and

1.1.5 Other retirees whose pensions are funded by the national government, i.e., DOJ-OSEC (for the National Prosecution Service), LRA, OSG, OGCC, PAO, NLRC, PRC and ERC.

1.2 **Automatically Appropriated Items**

Full Year Allocation

1.2.1 RLIP through GARO for all agencies including MMDA;

1.2.2 Through SARO for:

1.2.2.1 NTA of provinces, cities, municipalities, barangays;

1.2.2.2 Annual Block Grant for BARMM; and

1.2.2.3 Pensions of Former Presidents or their Surviving Spouses.

2.0 For issuance of SARO for the specified appropriation items, that require submission of SBR together with the revised/updated agency performance targets. In addition, the following documentary requirements shall be submitted to the DBM, as applicable:

2.1 GAA items

2.1.1 For CMIs or lump-sum appropriations under the Agency-Budgets, agencies shall submit the SBR, which should include:

2.1.1.1 A list of specific Operating Units (OUs) that will implement the project;

2.1.1.2 The amount allocated to each OU with details on the activities or projects (e.g., Basic Educational Facilities, Supplemental Feeding Program); and

2.1.1.3 A breakdown of corresponding costs down to the lowest level, i.e., provincial, city, or municipal, as applicable.

2.1.2 For Congress-introduced increases in appropriations and new budgetary items, the following are required:

2.1.2.1 **A performance rate of at least 85% for both financial and physical targets in the preceding reporting period;** and

2.1.2.2 Submission of the following additional documentary requirements:

- Details covering the project or program which include agency certification that the project can be implemented within the validity of the appropriation, is consistent with its mandate and is aligned with government priorities for the fiscal year;
- Project Profile, to include description, location, identification of implementing entity/unit, scope of work and estimated cost per project component;
- For infrastructure and non-infrastructure projects (e.g. construction/rehabilitation/repair of building and other structures), certification/clearances from appropriate government agencies must be

secured before the implementation of the project/activity:

- DPWH – for building structural integrity/resiliency; signed picture of geo-tagged actual location of project/activity, etc.; and
 - DENR – for Environmental Clearance.
- For DPWH infrastructure projects, certification by the Department Secretary that the detailed list of infrastructure projects is already implementation-ready as vetted by the Regional Office or the District Engineering Office, as the case may be and endorsed by the Regional Development Council concerned to ensure alignment with regional priority plans and programs;
 - Commitment from the agency head to fund the cost of the maintenance and repairs of the project/activity;
 - Certification from the agency head that the project/activity is not fully funded from other sources; and
 - Approval of the President.
- 2.1.3 Free Higher Education for SUCs, subject to submission of program of receipts and expenditures duly approved by the respective governing board of SUCs pursuant to R.A. No. 8292¹⁸ and the list of the actual number of enrollees and fees authorized under R.A. No. 10931¹⁹ certified correct by the chief accountant and approved by the head of the SUC;
- 2.1.4 Other Budgetary items in the Special Provisions of NGA which require compliance to some pre-conditions;
- 2.1.5 Intelligence Funds;
- 2.1.6 Increases in the Confidential Funds in the FY 2025 GAA;

¹⁸ Dated June 6, 1997 (An Act Providing for The Uniform Composition and Powers of The Governing Boards, The Manner of Appointment and Term of Office of The President of Chartered State Universities and Colleges, and for Other Purposes)

¹⁹ Dated July 25, 2016 (An Act Promoting Universal Access to Quality Tertiary Education by Providing for Free Tuition and Other School Fees in State Universities and Colleges, Local Universities and Colleges and State-Run Technical-Vocational Institutions, Establishing the Tertiary Education Subsidy and Student Loan Program, Strengthening the Unified Student Financial Assistance System for Tertiary Education, And Appropriating Fund Therefor)

2.1.7 Items which are subject for conditional implementation in the President's Veto Message;

2.1.8 Eligible expenditures for charging against multi-user SPFs (e.g. Contingent Fund [CF], MPBF, PGF, National Disaster Risk Reduction and Management Fund [NDRRMF], Revised AFP Modernization Program [RAFPMP]) consistent with the Special Provisions of the respective SPF:

2.1.8.1 **CF** shall cover the funding requirements of new or urgent activities or projects of national government agencies, GOCCs and LGUs that need to be implemented or paid during the year, e.g., legal obligation of the government arising from final and executory decisions of competent authority, operating requirements of newly created offices, or deficiencies in the appropriations for local and external travels of the President of the Philippines, etc.

In no case shall this Fund be used for: (i) the provision of confidential and intelligence funds to civilian departments and agencies with no mandate to perform security and intelligence-related functions unless the President certifies as to the extreme necessity thereof, or (ii) the purchase of motor vehicles, including any improvements thereon.

2.1.8.2 **PGF** shall be used to fund the following:

- Pension requirements;
- TL/RG benefits of **optional retirees** of the national government; retired personnel of GOCCs, which are financially unable to pay the said benefits, subject to the submission of its streamlining program; and the personnel devolved to LGUs in accordance with NBC Nos. 429,²⁰ 429-A;²¹
- Monetization of leave credits of government employees;
- Separation benefits or incentives of government personnel affected by various forms of organizational restructuring, authorized under

²⁰ dated September 30, 1993 (Separation and Retirement Benefits of National Government Agency Personnel Devolved to the Local Government Units)

²¹ dated December 29, 1993 (Amendment of Section 5 of NBC No. 429 dated September 30, 1993)

applicable laws, rules and regulations, including those who are affected by the full implementation of the devolution of certain functions of the Executive Branch to LGUs and the abolition of the Autonomous Regional Government in Muslim Mindanao pursuant to R.A. 11054.²²

The release of subsequent SAROs to cover pension requirements for the second to fourth quarters of pensioners cited in item 1.1.1 of Schedule II shall be based on the latest list of actual pensioners provided by the agencies concerned, as confirmed by DBM and supported with the required BFARs.

2.1.8.3 **MPBF** shall be used to fund PS deficiencies of employees who are still in the government service, e.g., salaries, bonuses, etc., (except those pertaining to filling-up of existing and newly-created positions already provided under the agencies' budgets), and grant of medical allowance as subsidy to qualified employees in the National Government, pursuant to **Section 55**, GPs of the FY 2025 GAA, for the availment of Health Maintenance Organization (HMO)-type benefits. Implementation of this program shall be subject to the guidelines prescribed under Budget Circular No. 2024-6.²³

It shall also be used for the adjustments in the rates of overseas, living quarters, representation, family, and education allowances of foreign service personnel of the DFA and other government agencies posted abroad, pursuant to E.O. 73, s. 2024.²⁴

PS deficiencies shall be initially charged against the available allotment of the agency; release from the MPBF for the purpose shall be made after it has been determined that the PS deficiency cannot be accommodated within the agency's available allotment. In addition, the MPBF includes the Legal Defense Fund which shall cover the actual expenses, including payment of premiums for posting of bail

²² dated July 27, 2018 (An Act Providing for the Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao, repealing for the Purpose Republic Act No. 6734, Entitled "An Act Providing for An Organic Act for the Autonomous Region in Muslim Mindanao," As Amended by Republic Act No. 9054, Entitled "An Act to Strengthen and Expand the Organic Act for the Autonomous Region in Muslim Mindanao)

²³ dated December 12, 2024 (Rules and Regulations on the Grant of Medical Allowance to Civilian Government Personnel)

²⁴ dated October 30, 2024 (Prescribing the New Rates and Indices of Overseas, Living Quarters, Representation, Family, and Education Allowances of Foreign Service Personnel)

bonds and cash advance, in relation to the defense of government officials and employees in administrative, civil or criminal cases filed against them in courts for acts committed in the performance of their official functions.

2.1.8.4 **NDRRMF** shall be used to fund aid, relief and rehabilitation services to communities/areas affected by man-made and natural calamities and repair and reconstruction of permanent structures, including other capital expenditures for disaster operation and rehabilitation activities. Release from this fund shall be made to the appropriate implementing agencies/units/LGUs.

2.1.8.5 **RAFPMP** shall be used exclusively to support the funding requirements for the modernization projects of the AFP and shall be administered by the Secretary of National Defense. The allotment for the purpose shall be issued only upon submission by the Department of National Defense of the recommendation by the appropriate bids and awards committee of the award of contracts for the modernization projects.

2.1.9 Budgetary support to the rest of GOCCs;

2.1.10 Allocations to LGUs – Local Government Support Fund (LGSF):

- Financial Assistance to Local Government Units;
- Support to the Barangay Development Program of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC);
- Green Green Green Program;
- Support and Assistance Fund to Participatory Budgeting; and
- Growth Equity Fund.

Conditions for the release from LGSF shall be in accordance with the Special Provisions under the FY 2025 GAA and other guidelines as may be issued for the purpose.

- 2.1.11 Allocations to LGUs – Special Shares of LGUs in the Proceeds of National Taxes, Barangay Officials Death Benefits Fund and Special Shares of LGUs in the Proceeds of Fire Code Fees shall be released pursuant to their Special Provisions under current year's GAA, duly supported by the pertinent certification from the BTr and the collecting agency; and
- 2.1.12 Allocation for BARMM — Special Development Fund (SDF) and Share in Taxes, Fees and Charges collected in the Bangsamoro Autonomous Region.

2.2 **Automatically Appropriated Items**

- 2.2.1 Total requirements for RLIP corresponding to filling/creation of new positions during the year and deficiencies in RLIP contributions, as the case may be.
- 2.2.2 Operating requirements, inclusive of RLIP, of the following agencies reflected in Table B.15 of the FY 2025 BESF which are fully dependent on income collections accruing to its SAGFs or with very minimal budget provision in the GAA, subject to the submission of Certification of Collections from BTr:
 - DOF - IC — PS, MOOE, and CO;
 - DOTr - OTS — PS, and MOOE;
 - DMW - Office of the Secretary (Verification Fees) — MOOE; and
 - DOJ - LRA — MOOE and CO.
- 2.2.3 The rest of the SAGFs (excluding those cited under item 2.2.2 hereof), to be released supported with BTr certification on the latest available balance of the SAGF;
- 2.2.4 Any adjustment to effect the authorized deductions from the NTA, i.e., LGU contributions to MMDA and loan amortization to the Municipal Development Fund;
- 2.2.5 Tax Expenditure Fund;
- 2.2.6 Interest Payment; and
- 2.2.7 Net Lending.

---nothing follows---

ATTACHMENT 1

Department of _____
Agency/Operating Unit _____
Address _____

MODIFICATION ADVICE FORM (MAF) NO. 2025-XX-XXXX
Dated : _____

Funding Source :
Legal Basis :
Purpose :

DEFICIENT ITEMS (TO) :

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
Total :				-

SOURCE ITEMS (FROM) :

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
Total :				-

Prepared by: _____
Analyst/Specialist

Recommending Approval by: _____
Budget Officer/ Director of FMS or Equivalent

Approved by: _____
Agency/Entity Head or Authorized Representative

Department/Agency _____
Funding Source _____

CERTIFICATION

This is to certify that the amount of PhP _____ is available and not yet obligated as of _____, considering that the original purposes (as enumerated below) have already been undertaken in the early part of FY 2025.

FROM - (Allotment Class, e.g., MOOE)

P/A/P		OBJECT OF EXPENDITURE	AMOUNT (in pesos)
CODE	DESCRIPTION		

Total

This is to certify further that the said available allotments shall be used to cover the following purposes of modification:

TO - (Allotment Class, e.g., CO)

P/A/P		OBJECT OF EXPENDITURE	AMOUNT (in pesos)
CODE	DESCRIPTION		

Total

Prepared by:

Approved by:

Budget Officer

Agency Head

Department of _____
Agency/Operating Unit _____
Address _____

Advice for use of PS Allotment (APSA) NO. 2025-XX-XXXX
Date : _____

Funding Source :

Legal Basis :

DEFICIENT ITEMS (TO) :

PROGRAMS / PROJECTS / ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
Total :				-

SOURCE ITEMS (FROM) :

PROGRAMS / PROJECTS / ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
Total :				-

Prepared by:

Recommended by:

Analyst/Specialist

Budget Officer/ Director, FS

Approved by:

Agency Head or Authorized Representative