



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
MALACAÑANG, MANILA

**BUDGET CIRCULAR**

No. 2014- 1  
March 5, 2014

**TO** : All Heads of Departments, Agencies, Bureaus, Offices, Commissions, State Universities and Colleges; Budget Officers; Heads of Accounting Units; COA Auditors and Other Government Instrumentalities Concerned Including Government-Owned/Controlled Corporations (GOCCs) and Local Government Units (LGUs)

**SUBJECT** : Clarification on the Documentary Requirements Prescribed Per Budget Circular (BC) No. 2013-1

- 1.0 This Circular is issued to clarify that in order to facilitate processing and timely payment of **terminal leave benefits** of retiring government personnel and **incentives arising from rationalization programs**, the submission of **GSIS Clearance/Approval** to support agency's special budget request (SBR) for the purpose is not necessary.
- 2.0 However, said document shall be supported to agency's SBR for payment of retirement gratuity benefits (RGB) chargeable against the Pension and Gratuity Fund, i.e., retirees under R.A. 1616 in case agency has no available savings and non-members of GSIS such as military and uniformed personnel, among others.
- 3.0 Effectively, this modifies **Item no. 8 of Annex A of Budget Circular No. 2013-1** or Checklist of Documentary Requirements to Support Request for Release of Funds.
- 4.0 For compliance.

FLORENCIO B. ABAD  
Secretary

