



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

LOCAL BUDGET CIRCULAR

No. **145-A**
Date: **April 29, 2022**

To : Local Chief Executives, Members of the Local Sanggunian, Local Budget Officers, Local Treasurers, Local Planning and Development Coordinators, Local Accountants, Local Human Resource Management Officers, and All Others Concerned

Subject : **CLARIFICATION ON LOCAL BUDGET CIRCULAR (LBC) NO. 145 DATED MARCH 2, 2022, ENTITLED, "GUIDELINES ON THE IMPLEMENTATION OF PERSONAL SERVICES (PS) LIMITATION ON LOCAL GOVERNMENT BUDGETS AND DETERMINATION OF WAIVED PS ITEMS PURSUANT TO SECTION 93 OF THE GENERAL PROVISIONS (GPs) OF THE FISCAL YEAR (FY) 2022 GENERAL APPROPRIATIONS ACT (GAA), REPUBLIC ACT (RA) NO. 11639, AND YEARS THEREAFTER"**

- 1.0 This Circular is being issued to clarify that the payment of Mid-Year Bonus is not waived in the computation of the PS limitation of barangays. Accordingly, the same shall be excluded from Item II (a) of the Summary Worksheet No. 1, appended as Annex A of LBC No. 145.
- 2.0 As stated in item 4.2.5 of LBC No. 145, the waived PS items in the computation of the PS limitation of local government units in their respective FY 2022 annual budgets shall be those enumerated under Section 93 of the GPs of the FY 2022 GAA, RA No. 11639.
- 3.0 All other provisions of LBC No. 145 that are not affected by the foregoing amendment shall remain in full force and effect.
- 4.0 This Circular shall take effect immediately upon its complete publication in the Official Gazette or in a newspaper of general circulation.


TINA ROSE MARIE L. CANDIA
Officer-in-Charge