



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

**CIRCULAR LETTER**

No. 2024 - 13  
September 17, 2024

**TO : All Heads of Departments, Agencies, Bureaus, and Offices of the National Government, including State Universities and Colleges and Constitutional Offices, and All Others Concerned**

**SUBJECT : PROCESSING OF REQUESTS FOR PERSONNEL SERVICES (PS) DEFICIENCIES IN FISCAL YEAR (FY) 2024**

- 1.0 This Circular is issued to prescribe guidelines in the processing of requests for the release of funds to cover requirements for PS deficiencies in FY 2024.
- 2.0 The programmed appropriations of the FY 2024 Miscellaneous Personnel Benefits Fund (MPBF) to cover payment of personnel benefits and Legal Defense Fund have been significantly reduced to P29,677,112,000 from the P135,734,429,000 proposed under the FY 2024 National Expenditure Program. Hence, the release of funds for the Performance-Based Bonus (PBB) including PS deficiencies provided under the MPBF (pursuant to Special Purpose [SP] No. 1) has been hampered.
- 3.0 Considering the emerging requirements and consistent with Section 54 of the General Provisions (GPs) of the FY 2024 GAA as implemented under Item 5.2.2 of NBC No. 592<sup>1</sup>, departments/agencies are hereby instructed to utilize the following sources, to cover PS deficiencies in salaries, bonuses, allowances, associated premiums, among others:
  - 3.1 Available PS allotments realized from unspent compensation/benefits of employees as mentioned in item 5.2.3 of the NBC No. 592, as follows:
    - 3.1.1 Incurrence of leaves of absence without pay;
    - 3.1.2 Vacant positions on account of termination, resignation, transfer, retirement or separation;
    - 3.1.3 Delay in the actual assumption of duty from the date of appointment;
    - 3.1.4 Suspension and other disciplinary sanctions;

<sup>1</sup> Guidelines on the Release of Funds for FY 2024 dated January 2, 2024

- 3.1.5 Erroneous computations of PS benefits; or
- 3.1.6 Other similar instances.
- 3.2 Any FY 2024 unreleased PS appropriations.
- 4.0 In case PS allotments are not available, the Head of department/agency or the President of State Universities and Colleges (SUCs) may submit to the Department of Budget and Management (DBM) a Special Budget Request for the issuance of Special Allotment Release Order (SARO) for PS deficiencies, as follows:
- 4.1 All units under decentralized departments (i.e., Department of Education, Department of Health, Department of Public Works and Highways, Department of Labor and Employment - Technical Education and Skills Development Authority and Other Executive Offices - Commission on Higher Education) shall submit their requests to their respective Central Offices (COs), for evaluation/consolidation;
- 4.2 All departments/agencies including the CO of decentralized departments shall submit their requests to the DBM CO; and
- 4.3 SUCs and other agencies, as applicable, shall submit their requests to their DBM counterpart.
- 5.0 DBM shall process only those submitted requests for release of funds to cover PS deficiencies, duly supported by the following:
- 5.1 Report on PS Deficiencies consistent with Financial Accountability Report (FAR) Nos. 1 and 1A;
- 5.2 Justification for incurrence of deficiency in PS appropriations; and
- 5.3 Other relevant information/documents.
- 6.0 Further, agencies requesting the issuance of a SARO for PS deficiencies should ensure that their request covers the requirement for the rest of FY 2024.
- 7.0 This Circular shall take effect immediately.

  
**AMENAH F. PANGANDAMAN**  
Secretary

