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**Republic of the Philippines** DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT DEPARTMENT OF BUDGET AND MANAGEMENT

## JUN 27 2025

## JOINT MEMORANDUM CIRCULAR NO. 2025-002

TO

- : ALL PROVINCIAL GOVERNORS, CITY MAYORS, MUNICIPAL MAYORS, DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT (DILG) REGIONAL DIRECTORS, THE DILG-BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO (BARMM) MINISTER OF LOCAL GOVERNMENT, AND HEADS OF CONCERNED OFFICES
- SUBJECT : AMENDMENTS TO DILG-DBM JOINT MEMORANDUM CIRCULAR NO. 2025-001 ON THE GUIDELINES ON THE GRANT OF THE PERFORMANCE-BASED BONUS FOR OFFICIALS AND EMPLOYEES OF LOCAL GOVERNMENT UNITS FOR THE FISCAL YEAR 2023

To ensure the availability of sufficient funding for the grant of the Fiscal Year 2023 Performance-Based Bonus to eligible local officials and employees, Section 8.0 (Funding Sources) of the DILG-DBM Joint Memorandum Circular No. 2025-001, dated April 30, 2025, is hereby amended to read as follows:

## 8.0 FUNDING SOURCES

The FY 2023 PBB shall be charged against the FY 2025 LGU funds, subject to the passage of a supplemental budget for the purpose and the PS limitation in LGU budgets, pursuant to Section 325(a) of the Local Government Code of 1991 (R.A. No. 7160).

The LGU shall exercise prudence in the use of local funds. In determining the amount of the PBB, the Sanggunian concerned shall ensure that the same is reasonable and that the expenditure will not, in any way, adversely affect the delivery of services to the public.





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