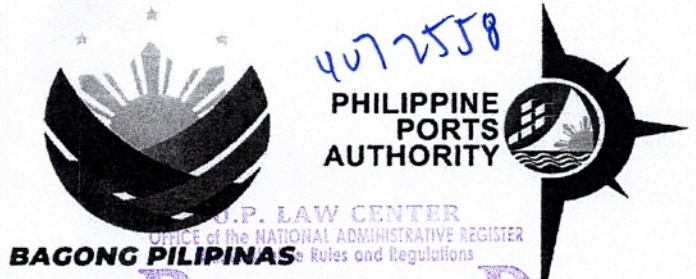


APR 23 2025



PPA MEMORANDUM ORDER
NO. 004 - 2025

U.P. LAW CENTER
OFFICE of the NATIONAL ADMINISTRATIVE REGISTER
Rules and Regulations
R APR 25 2025 **D**
REGISTRATION #25-0469
ONAR Registration
TIME: 13:46 BY: JA

**SUBJECT: **PRESCRIBING THE GUIDELINES ON THE GRANT OF THE
UNIFORM/CLOTHING ALLOWANCE (U/CA) FOR CY 2025 TO
ALL QUALIFIED PPA OFFICIALS AND EMPLOYEES****

Pursuant to Republic Act No. 12116 (General Appropriations Act of 2025), particularly Section 57 of the General Provisions, the Department of Budget and Management (DBM) Budget Circular No. 2024-1 dated April 4, 2024, and the Governance Commission for Government Owned or Controlled Corporations (GCG) CPCS Circular No. 2021-002 dated January 12, 2022, the U/CA for CY 2025 amounting to Seven Thousand Pesos (₱7,000.00), whether in kind or in cash, is hereby granted to each qualified PPA personnel subject to the following guidelines:

1. The full rates of the U/CA shall be granted to those who are already in government service and are to render services for at least six (6) months in a particular fiscal year, including leaves of absence with pay.
2. The six (6)-month service requirement does not apply to those who are required to wear uniforms at all times while performing their duties such as Port Police Department personnel, medical staff in the Health Services Section of the Human Resource Management Department (HRMD), and those in similar situations.¹
3. Newly-hired employees may qualify for the grant of U/CA after rendering six (6) months of service.
4. An employee who transferred to PPA and was not granted U/CA by the former agency shall be granted U/CA by PPA, subject to the submission of a certification to that effect.

Those that have been granted U/CA by the previous agency shall no longer be granted U/CA by PPA.

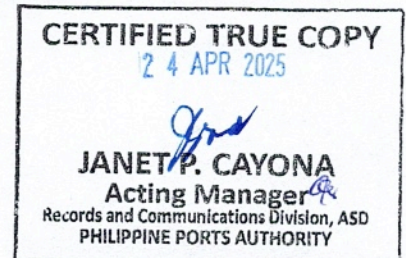
For those transferees who have been granted U/CA by the previous agency, but are required to wear uniforms at all times (Port Police personnel only), may be granted U/CA by PPA, subject to the approval of the General Manager.

5. An employee on study/training/scholarship grant, locally or abroad, shall be entitled to the U/CA for the year if he/she renders at least six (6) months of

¹ Section 8.2, DBM B.C. No. 2024-1

PPA Corporate Bldg., Bonifacio Drive, South Harbor,
Port Area, Manila, Philippines 1018

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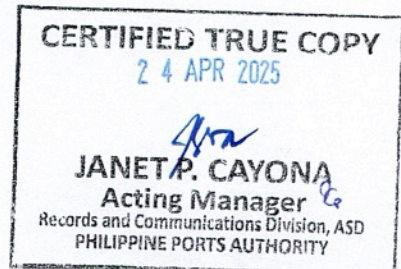
service in the same year, including leaves of absence with pay, prior to and/or after the study leave or study/training/scholarship grant.

If an employee is on study/training/scholarship grant for the entire year, whether locally or abroad, and is not required to report for work, he/she is not entitled to the U/CA.

6. Officials/employees retiring by July 1, 2025 or any day thereafter up to December 31, 2025 are entitled to the U/CA for Calendar Year 2025.
7. The U/CA for CY 2025 are granted the cash equivalent for incumbents of executive positions, such as the General Manager, Assistant General Managers, Department Managers and Port Managers, including those who are designated as such in an acting capacity; and for those who will procure their individual uniforms according to set conditions, such as Attorney V, Attorney IV, Attorney III, Medical staff and Port Police personnel.
8. The Controllership Department is hereby directed to release the necessary fund for this purpose to the different RCs in Head Office and the PMOs to enable the payment of the above authorized 2025 U/CA to all qualified PPA personnel.
9. All qualified PPA personnel who have received the CY 2025 U/CA pursuant to the provisions of this Order are strictly required to wear the PPA prescribed official PPA uniforms intended for CY 2025.
10. Considering the foregoing, the HRMD for the Head Office, the Resource Management Division for PMOs NCR-North & NCR-South and the Administrative Division for other PMOs shall be responsible for monitoring the strict implementation and compliance by all PPA officials and personnel.

This Memorandum Order takes effect immediately.

JAY DANIEL R. SANTIAGO
General Manager



² Section 7.1.3, DBM B.C. No. 2024-1

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Sec. 51. Cultural and Athletic Activities. An amount not exceeding One Thousand Five Hundred Pesos (P1,500) in a year, may be used for the purchase of uniform or costume and other related expenses in the conduct of cultural and athletic activities per employee-participant.

Sec. 52. Funding of Personnel Benefits. Notwithstanding any provision of law to the contrary, all personnel benefits costs of government personnel shall be chargeable against the funds from which their salaries are paid. If the personnel benefits costs, in whatever form, are partly sourced from the General Fund and partly from other sources, only the portion attributed to the personnel benefits costs chargeable against the General Fund shall be sourced therefrom in the payment of retirement and terminal leave benefits and pension.

In no case shall personnel benefits costs drawn from Special Accounts, Trust Funds or other sources of funds be chargeable against the General Fund of the National Government.

The personnel benefits costs of officials and employees on detail to other offices, including the representatives and support personnel of auditing units assigned to serve other offices or agencies, shall be chargeable against the appropriations of their parent agencies, except as otherwise authorized by the DBM.

Personnel benefits costs shall include salary increases, step increments, all kinds of authorized allowances, benefits and incentives, monetized vacation and sick leave credits, government share in retirement and life insurance premiums, employees compensation insurance premiums, health insurance premiums and Home Development Mutual Fund (HDMF) contributions, and other authorized benefits.

Sec. 53. Appropriations for Personnel Services. The appropriations for Personnel Services under this Act shall be used for the payment of personnel benefits authorized by law to be given to National Government personnel. Any available allotment for Personnel Services within a department or agency may be utilized by said department or agency for the payment of deficiencies in authorized personnel benefits.

Implementation of this Section shall be subject to guidelines issued by the DBM.

Sec. 54. Remittance of Compulsory Contributions. The government and employee shares in the compulsory contributions to the Employees' Compensation Commission, PhilHealth, GSIS and HDMF pursuant to P.D. No. 626, as amended, R.A. No. 6111, R.A. No. 7875, as amended, R.A. No. 8291, and R.A. No. 9679, respectively, shall be remitted directly by departments, bureaus and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs to the respective recipient agencies unless a different arrangement is agreed upon in writing between the DBM and the recipient agency.

Any proposed increase in government and employee compulsory contributions may only be implemented after consultation by the agency concerned with the DBM in order that the budgetary implications of such proposal be duly considered. The implementation of any increase in government and employee compulsory contributions, after said consultation, shall be made effective only upon inclusion thereof in an appropriations law.

Sec. 55. Authorized Deductions. Deductions from salaries and other benefits accruing to any government employee, chargeable against the appropriations for Personnel Services, may be allowed for the payment of an individual employee's contributions or obligations due the following:

- (a) The BIR, PhilHealth, GSIS, and HDMF;
- (b) The National Government, as decreed in a final and executory decision of COA;
- (c) Non-stock savings and loans associations and mutual benefit associations duly operating under existing laws and cooperatives which are managed by and/or for the benefit of government employees;
- (d) Associations or Provident Funds organized and managed by government employees for their benefit and welfare;
- (e) GFIs and authorized government depository banks authorized by law and accredited by appropriate government regulating bodies to engage in lending;
- (f) Licensed insurance companies; and
- (g) Thrift banks or rural banks accredited by the BSP.

Obligations due to the BIR, contributions due to the PhilHealth, GSIS, and HDMF shall be satisfied ahead of all other obligations. The remaining obligations due to other entities listed above shall be satisfied in the order in which they were incurred.

In no case shall the foregoing deductions reduce the employee's monthly net take home pay to an amount lower than Five Thousand Pesos (P5,000).

Sec. 56. Personnel Economic Relief Allowance. In order to supplement the salaries of government personnel covered by R.A. No. 6758, as amended, Personnel Economic Relief Allowance (PERA), in the amount of Two Thousand Pesos (P2,000) per month, is granted to the following:

- (a) Civilian government personnel stationed in the Philippines, whether occupying regular, contractual or casual positions, appointive or elective; and
- (b) Military and uniformed personnel.

Government personnel stationed abroad shall be granted overseas allowances to defray the cost of their living expenses and shall no longer be entitled to receive PERA for the duration of their station abroad.

The grant of PERA shall be subject to the rules and regulations prescribed under B.C. No. 2009-3 dated August 18, 2009, as amended, and such other guidelines issued by the DBM or by the GCG for GOCs/GFIs covered by R.A. No. 10149.

Sec. 57. Uniform or Clothing Allowance. An amount not exceeding Seven Thousand Pesos (P7,000) per year is hereby authorized for the payment of uniform or clothing allowance to each qualified government employee, subject to B.C. No. 2024-1 dated April 4, 2024, and such other guidelines issued by the DBM.

Sec. 58. Medical Allowance for the Availment of Health Maintenance Organization (HMO)-type Benefit. An amount not exceeding Seven Thousand Pesos (P7,000) per year is hereby authorized for the grant of Medical Allowance as subsidy to qualified government employees for the availment of HMO-type benefits, subject to the guidelines to be issued by the DBM for the purpose.

Sec. 59. Magna Carta Benefits. The payment of magna carta benefits of public health workers, school teachers, social workers, scientists, engineers and researchers, and other science and technology personnel in the government shall be subject to the guidelines of the DBM.

Sec. 60. Special Counsel Allowance. Government lawyers assigned in the legal staff of the agencies are hereby authorized an allowance of Five Thousand Pesos (P5,000) for each appearance or attendance to court hearings, subject to the following:

- (a) The government lawyer has been deputized by the Office of the Solicitor General (OSG) or authorized by the head of agency to assist the OSG, prosecutors, or provide legal representation to the agency or its personnel as its counsel, as the case may be;
- (b) The court appearance is not pursuant to motions for extension or postponement of hearing; and
- (c) The aggregate allowance per month shall not exceed fifty percent (50%) of the government lawyer's monthly basic salary.

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CERTIFIED TRUE COPY
24 APR 2025

[Signature]
JANET P. CAYONA
Acting Manager
Records and Communications Division, ASD
PHILIPPINE PORTS AUTHORITY



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

BUDGET CIRCULAR

No. 2024 - 1
Date: April 4, 2024

TO : Heads of Departments, Bureaus, Offices, and Agencies of the National Government, Including Constitutional Offices Enjoying Fiscal Autonomy; State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs), Chief Executives of Local Government Units (LGUs); and All Others Concerned

SUBJECT : Updated Rules and Regulations on the Grant of the Uniform/Clothing Allowance (U/CA) to Civilian Government Personnel

1.0 Background

Section 58 of the General Provisions of Republic Act (RA) No. 11975 or the Fiscal Year (FY) 2024 General Appropriations Act (GAA) authorizes the payment of the U/CA not exceeding **Seven Thousand Pesos (P7,000)** per annum for each qualified government employee, subject to the guidelines, rules, and regulations issued by the Department of Budget and Management (DBM).

2.0 Purpose

This Circular is issued to prescribe the updated rules and regulations on the grant of the U/CA to civilian personnel.

3.0 Coverage

These Circular covers civilian government personnel occupying regular, contractual, or casual positions; appointive or elective; rendering services on full-time or part-time basis.

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24 APR 2025
[Signature]
JANET P. CAYONA
Acting Manager
Records and Communications Division, ASD
PHILIPPINE PORTS AUTHORITY

4.0 Exclusions

The following are excluded from the coverage of this Circular:

- 4.1 Military personnel of the Armed Forces of the Philippines under the Department of National Defense and the uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology under the Department of the Interior and Local Government, Philippine Coast Guard under the Department of Transportation, Bureau of Corrections under the Department of Justice, and the National Mapping and Resource Information Authority under the Department of Environment and Natural Resources.
- 4.2 Foreign service personnel of the Department of Foreign Affairs and of other departments/agencies who are stationed abroad;
- 4.3 *Barangay* officials and employees paid monthly honoraria; and
- 4.4 Those hired without employer-employee relationships and funded from non-Personnel Services appropriations/budgets, as follows:
 - 4.4.1 Consultants and experts hired for a limited period to perform specific activities or services with expected outputs;
 - 4.4.2 Laborers hired through job contracts (*pakyaw*) and those paid on piecework bases;
 - 4.4.3 Student laborers and apprentices; and
 - 4.4.4 Those whose services are engaged through job orders, contracts of service, and others similarly situated.

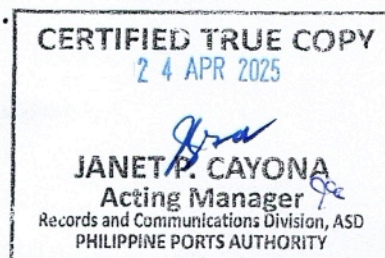
5.0 Rationale of the Grant of U/CA

The U/CA is granted to defray expenses for uniforms or distinctive clothing which are the required appropriate attire for employees in the regular performance of their work.

In general, such uniforms or clothing are intended to:

- 5.1 Identify the employees with their mother agencies and to convey emblem of authority; and
- 5.2 Provide protective or working clothing, especially for maintenance, workshop, and farm personnel.

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6.0 Rates of the U/CA

- 6.1 For FY 2024, the U/CA for full-time service of government personnel shall not exceed **₱7,000** per annum.

For each subsequent year, the U/CA shall not exceed the amount authorized under the pertinent general provision in the annual GAA.

- 6.2 The U/CA per annum for part-time service shall be in direct proportion to the U/CA for full-time service.

For example, the U/CA for part-time service in FY 2024 shall be computed as follows:

$$U/CA \text{ (Part-Time Service)} = (\text{₱7,000}) \times \frac{\text{(hours of part-time service/day)}}{8 \text{ hours of full-time service}}$$

- 6.3 If funds in GOCC or LGU budgets are not sufficient to implement fully the U/CA authorized for the fiscal year, the U/CA may be granted at lower but at uniform rates for all qualified personnel.

7.0 Forms and Other Details of the U/CA

- 7.1 The U/CA may be granted in the following forms:

7.1.1 In the form of uniforms procured through a bidding process which may include uniform articles normally worn as part thereof such as regulation caps and belts for incumbents to positions like Special Police and Security Guard, etc.;

7.1.2 In the form of textile materials and cash to cover sewing/tailoring costs, as has been adopted by very large departments; and

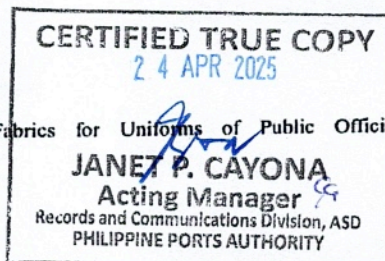
7.1.3 In cash form, for incumbents to executive positions who may not be required to wear the prescribed uniforms, or for those who will purchase their own uniforms according to set conditions.

- 7.2 As far as practicable, such uniform/clothing shall use Philippine tropical fibers pursuant to RA No. 9242¹, s. 2004.

- 7.3 Shoes shall be on the personal accounts of officials/employees, unless provided for by law.

¹ An Act Prescribing the Use of the Philippine Tropical Fabrics for Uniforms of Public Officials and Employees and for Other Purposes dated February 10, 2004

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8.0 Government Service Requirement

- 8.1 Generally, the full rates of the U/CA for full-time and part-time service shall be granted to those who are already in government service and are to render services for at least six (6) months in a particular fiscal year, including leaves of absence with pay.
- 8.2 The six (6)-month service requirement does not apply to those who are required to wear uniforms at all times while performing their duties such as Security Guard, Special Police, medical and allied medical staff in hospitals, and others in similar situations.

9.0 Grant of the U/CA Due to Various Personnel Actions/Engagements

9.1 Newly Hired Employee

A newly hired employee may qualify for the grant of the U/CA after rendering six (6) months of service.

9.2 An Employee on Detail

The U/CA of an employee on detail to another government agency shall be borne by the mother agency.

9.3 Transferred Employee

9.3.1 An employee who transferred to another agency and was not granted U/CA by the former agency shall be granted U/CA by the new agency, subject to the submission of a certification to that effect.

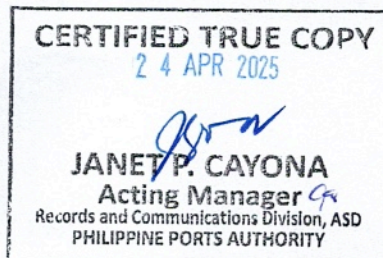
9.3.2 An employee who transferred to another agency within the year but was earlier granted U/CA by the previous agency shall no longer be granted U/CA by the new agency.

9.3.3 An employee who has already received U/CA from his previous agency may be granted U/CA by the new agency if required to wear a uniform at all times, subject to the approval of the new agency head.

9.4 Employee on Study Leave or Study/Training/Scholarship Grant

9.4.1 An employee on study leave or on study/training/scholarship grant, whether locally or abroad, shall be entitled to the U/CA for the year if he/she renders at least six (6) months of service

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in the same year, including leaves of absence with pay, prior to and/or after the study leave or study/training/scholarship grant.

- 9.4.2 If an employee is on study/training/scholarship grant for the entire year, whether locally or abroad, and is not required to report for work, he/she is not entitled to the U/CA.

Annex A presents illustrative examples of various scenarios involving the grant of the U/CA.

10.0 Fund Sources of the U/CA

- 10.1 For National Government Agencies (NGAs), including SUCs:

10.1.1 **Agency Specific Budgets** – For the requirements based on the previous rate of ₱6,000 per employee; and

10.1.2 **Miscellaneous Personnel Benefits Fund (MPBF)** – For the ₱1,000 additional requirement per employee.

- 10.2 The amount earmarked for the U/CA under the agency specific budgets are covered by **GAA as an allotment order**.

On the other hand, the ₱1,000 additional requirement per employee shall be covered by a **Special Budget Request** to be submitted by the agency to the DBM.

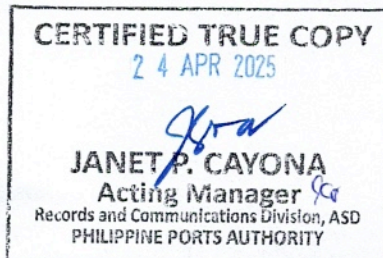
The DBM shall release to the NGAs concerned the computed difference between the actual agency requirements and the amount already provided in the agency-specific budgets under the FY 2024 GAA, which will be charged against the FY 2024 MPBF.

- 10.3 For GOCCs, the amount required shall be charged against their respective approved corporate operating budgets.

- 10.4 For LGUs, the amount required shall be charged against their respective local government funds.

11.0 Personnel Services Limitation in LGUs

The grant of the U/CA in LGUs shall be subject to the Personnel Services limitation in LGU budgets under Sections 325(a) and 331(b) of RA No. 7160 or the "*Local Government Code of 1991*."



12.0 Responsibilities of Agencies

Agencies shall be responsible for the proper implementation of the provisions of this Circular.

- 12.1 Agencies shall establish internal guidelines for granting the U/CA, such as determining the form of its grant, selecting uniform/clothing designs, scheduling payment to qualified employees, etc.
- 12.2 Agencies shall also issue internal guidelines on the prescribed uniform or clothing for specific or special employee groups, modified uniforms as may be required due to religious affiliations or creed, physical disabilities, or legitimate health reasons, and monitor compliance with established guidelines for wearing uniforms and appropriate attire.
- 12.3 Agencies shall be held liable for any U/CA granted not in accordance with the provisions of this Circular without prejudice, however, to the refund by the employees concerned of any excess or undue payments.

13.0 Resolution of Cases

Cases not covered by the provisions of this Circular shall be referred to the DBM for resolution.

14.0 Repealing Clause

This Circular repeals Budget Circular No. 2018-1 dated March 8, 2018.

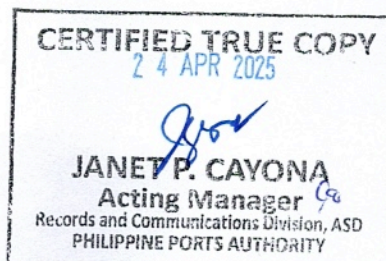
15.0 Effectivity

This Circular shall take effect on January 1, 2024.



Digitally signed
by Amenah F.
Pangandaman

AMENAH F. PANGANDAMAN
Secretary



ANNEX A

Illustrative Examples

- 1. Mr. Juan Dela Cruz, after more than four (4) years of government service, tenders his resignation effective May 1, 2024.

He is no longer entitled to the U/CA in FY 2024 as he will not be able to complete the six (6) months of service required for the year.

- 2. Ms. Juana Dela Cruz will reach the mandatory retirement age on June 1, 2024, after thirty (30) years of government service.

As a Nurse, Ms. Dela Cruz is required to wear a uniform while performing her duties.

While Ms. Dela Cruz will not be able to complete the six (6) months of service required for the year, she may be granted the U/CA for FY 2024 as she is required to wear a uniform at all times while performing her duties.

- 3. Mr. Juan Pedro's assumption to duty is on April 1, 2024.

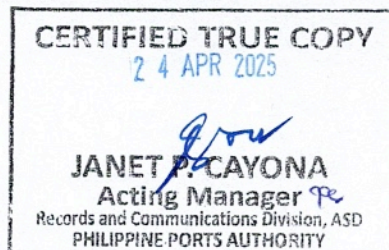
Pursuant to Section 31, Chapter 8, Book I of Executive Order No. 292 (*Administrative Code of 1987*) on the definition of legal periods², one (1) month equals 30 days, six (6) months equals 180 days, and twelve (12) months equals 360 days.

Assuming that Mr. Pedro will not incur any leave of absence without pay until December 31, 2024, he will have completed 275 days of actual service. Accordingly, Mr. Pedro is entitled to the U/CA for FY 2024.

April = 30 days	July = 31 days	October = 31 days
May = 31 days	August = 31 days	November = 30 days
June = 30 days	September = 30 days	December = 31 days

- 4. Ms. Juana Pedro was hired on a contractual basis for a period of six (6) months, beginning July 1, 2023. Thereafter, she was appointed to a regular position, effective January 1, 2024.

She is entitled to the U/CA for FY 2024.



² "Section 31. Legal Periods. - "Year" shall be understood to be twelve calendar months; "month" of thirty days, unless it refers to a specific calendar month in which case it shall be computed according to the number of days the specific month contains; "day," to a day of twenty-four hours; and "night," from sunset to sunrise."

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5. Mr. Juan San Miguel was appointed to a regular position and assumed his post on January 12, 2024. He eventually resigned after just more than five (5) months of service, effective June 15, 2024.

He is no longer eligible for the U/CA in FY 2024.

6. Ms. Juana San Miguel occupied the same regular position in an agency for more than five (5) years.

Her study leave application was approved from February 1, 2024 to September 31, 2024 to allow her to complete her dissertation paper for her post-graduate study.

She is no longer eligible for the U/CA in FY 2024 because she will be unable to complete the six (6)-month service requirement.

