



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

**CORPORATE OPERATING BUDGET**

Fiscal Year 2025

**TO: PHILIPPINE INSTITUTE OF TRADITIONAL AND ALTERNATIVE HEALTH CARE (PITAHC)**

Your Corporate Operating Budget (COB) for FY 2025 per approved PITAHC Board Resolution No. 8 dated March 20, 2025, submitted pursuant to Section 6 of Executive Order (EO) No. 518, series of 1979 and Section 19, Chapter 3, Book VI of EO No. 292, series of 1987, is hereby approved for a total amount of **TWO HUNDRED SEVENTY-TWO MILLION TWO HUNDRED SEVENTY-ONE THOUSAND PESOS ONLY (P272,271,000.00)**, details of which are shown below:

PARTICULARS	PROPOSAL		APPROVED		VARIANCE
	(a)		(b)		(c=b-a)
<b>TOTAL SOURCES</b>	<b>P</b>	<b>282,291,000</b>	<b>P</b>	<b>282,291,000</b>	<b>P</b> -
Corporate Funds		80,308,000		80,308,000	-
National Government (NG) Support		201,983,000		201,983,000	
<b>TOTAL USES</b>	<b>P</b>	<b>282,291,000</b>	<b>P</b>	<b>272,271,000</b>	<b>P</b> (10,020,000)
Personnel Services (PS)		119,699,000		119,699,000 a/	-
Maintenance & Other Operating Expenses (MOOE)		152,111,000		142,091,000 b/	(10,020,000)
Capital Outlays (CO)		10,481,000		10,481,000 c/	-
<b>Excess</b>	<b>P</b>	<b>-</b>	<b>P</b>	<b>10,020,000</b>	<b>P</b> (10,020,000)

**Footnotes:**

- a/ The approved PS level will cover the basic salaries, benefits and allowances for 103 positions, computed based on the prescribed rates under Executive Order No. 64, s. 2024, and on the specific General Provisions (GPs) of the FY 2025 General Appropriations Act (GAA), RA No. 12116.
- b/ The approved MOOE level is computed considering the Institute's absorptive capacity for the three (3) immediately preceding years, with the highest budget utilization rate (BUR) applied to MOOE items, except those covered by NG subsidy, which is recommended as proposed. The variance of P10,020,000.00 pertains to the effect of the preceding year's BUR. ✓
- c/ The approved CO level considers the implementation readiness of the projects and activities under the respective CO items, which are expected to be completed within the year as certified by PITAHC.

**Notwithstanding the aforementioned variance in MOOE, the PITAHC still has the flexibility to modify its utilization within the DBM-approved budget level for items funded out of corporate funds.**

Further, the following conditions shall be observed and complied with:

1. All expenditures, whether for current operating expenditures or for COs, shall be made within the limits of available funds realized from corporate receipts, authorized corporate borrowings and NG budgetary support either in the form of subsidy, equity or loans outlay.
2. Any increase in the approved principal COB in the course of the budget year, as may be warranted by additional corporate receipts, shall require the submission of a supplemental COB to cover the additional expenditures.
3. This approval shall not be construed as an authorization for specific expenditure items under PS which requires prior approval by the Office of the President (OP). **Disbursements for PS shall strictly observe pertinent compensation laws, rules and regulations**, including EO Nos. 7 and 24 dated September 8, 2010 and February 10, 2011, respectively, and EO No. 150 dated October 1, 2021 for Government-Owned and-Controlled Corporations (GOCCs) covered by RA No. 10149. Such expenditures shall also be subject to relevant conditions under the GPs of the annual GAA or any specific law or approval of the President of the Philippines and/or Secretary of Budget and Management or the Governance Commission for GOCCs, as the case may be.
4. Disbursements for Extraordinary and Miscellaneous Expenses and other MOOE expenditures shall be subject to the relevant provisions of the annual GAA, among others.


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5. For equipment outlays included in the Annual Procurement Program that require specific clearance/approval from the agencies concerned, the same shall be secured before acquisition thereof (e.g., OP/ Department of Budget and Management/Supervising Department for the purchase of MV, if any, in accordance with the provisions of the BC No. 2022-01 dated February 11, 2022 [Omnibus Guidelines on the Acquisition, Use Rental, and Replacement of MVs], existing procurement laws, rules and regulations, among others.
6. Electronic payment shall be observed in the disbursement of corporate and public funds. In case when the same is impracticable, the GOCC shall be allowed to continue with the existing payment scheme.
7. Pursuant to AO No. 6 dated September 19, 2017, no irregular, unnecessary, extravagant, excessive and unconscionable expenses shall be incurred. Furthermore, existing law, rules and regulations mandating the judicious and prudent use of government funds shall be observed.
8. It is understood that this review action does not authorize any item of expenditure that is prohibited by or inconsistent with the provisions of existing laws, rules and regulations.
9. Any and all officials or employees who will authorize, allow or permit, as well as those who are negligent in the performance of their duties and functions which resulted in the incurrence or payment of unauthorized and unlawful obligation or expenditure shall be personally liable to the government for the full amount committed or expended and subject to disciplinary actions in accordance with Section 43, Chapter 5 and Section 80, Chapter 7, Book VI of EO No. 292.

**Recommending Approval:**

for:  Digitally signed  
by Lulu P. Vispo

**ELENA REGINA S. BRILLANTES**

Director IV, BMB-C

cf:

**The Chairman**

Board of Directors, PITAHC

**Assistant Commissioner for Corporate Government Audit Sector**

Commission on Audit (COA) - Central Office

COA Building, Quezon City

**The Resident Auditor**

COA - PITAHC

**Approved:**

By Authority of the Secretary:

**ROLANDO U. TOLEDO**

Undersecretary, DBM

**COB No. C1-25-0029**Date: April 23, 2025**PITAHC****Received**Name: kyfubDate: 4/28/25Time: 4:20 PM