



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

SUPPLEMENTAL CORPORATE OPERATING BUDGET

Fiscal Year (FY) 2025

TO: SOCIAL SECURITY SYSTEM (SSS)

Your Supplemental Corporate Operating Budget (COB) for FY 2025 per Social Security Commission (SSC) Resolution No. 418-s. 2025 dated August 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 of **FOUR BILLION EIGHTY-TWO MILLION EIGHT HUNDRED NINETY-SIX THOUSAND PESOS ONLY (P4,082,896,000.00)**, details of which are shown below:

PARTICULARS	PROPOSAL (a)	APPROVED (b)	VARIANCE (c=b-a)
TOTAL SOURCES:	P <u>210,785,896,000</u>	P <u>210,785,896,000</u>	P <u>-</u>
Corporate Funds	210,785,896,000	a/ 210,785,896,000	-
TOTAL USES:	<u>10,633,183,000</u>	<u>4,082,896,000</u>	<u>(6,550,287,000)</u>
Others:			
Benefit Payments	10,633,183,000	4,082,896,000	b/ (6,550,287,000)
Excess/(Shortfall)	P <u>200,152,713,000</u>	P <u>206,703,000,000</u>	P <u>6,550,287,000</u>

Footnotes:

a/ The supplemental expenditures is chargeable against the excess in sources of funds under the DBM-approved Principal COB No. C1-25-0004 dated November 5, 2024.

b/ The recommended level is computed considering the SSS' total actual expenditures as of August 31, 2025 and the total estimated requirements until the end of the year vis-as-vis the Principal DBM-approved COB level for FY 2025.

Notwithstanding the abovementioned level, the SSS still has the flexibility to modify its utilization within the total DBM-approved budget level.

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

1. All expenditures, whether for current operating expenditures or COs, shall be made within the limits of available funds realized from corporate receipts, authorized corporate borrowings and National Government budgetary support either in the form of subsidy, equity or loans outlay.
2. For equipment outlays included in the Annual Procurement Program that require specific clearance/approval from the agencies concerned, shall be secured before acquisition thereof (e.g., Department of Information and Communications Technology for procurement of information and communication technology equipment covered by the GOCC's Information System Strategic Plan, and OP/DBM/Supervising Department for the purchase of motor vehicles (MV), in accordance with Budget Circular No. 2022-1 dated February 11, 2022 [Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of MVs], existing procurement laws, rules and regulations, among others.
3. Electronic payment shall be observed in the disbursement of corporate funds. In cases when the adoption is impracticable, GOCC shall be allowed to continue with the existing payment scheme.
4. Pursuant to Administrative Order No. 6 dated September 19, 2017, no irregular, unnecessary, extravagant, excessive and unconscionable expenses shall be incurred. Furthermore, existing laws, rules and regulations mandating the judicious and prudent use of government funds shall be observed.

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5. 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.
6. 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:

Approved:

By Authority of the Secretary:

 Digitally signed by
Elena Regina S.
Brillantes



ELENA REGINA S. BRILLANTES

Director IV, BMB-C

ROLANDO U. TOLEDO

Undersecretary, DBM

cf: **The Chairman**
Board of Directors, SSS

COB No. C1-25-0004A

Date: ~~November 4, 2025~~

Assistant Commissioner for Corporate Government Auditor Sector
Commission on Audit (COA) - Central Office
COA Building, Quezon City

The Resident Auditor
COA - SSS

