



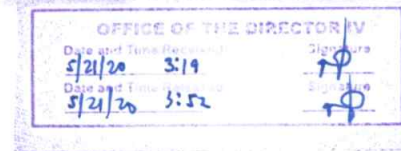
Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2020-0195

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
HEADS OF FINANCE DIVISIONS/UNITS
ALL OTHERS CONCERNED



FROM : 
ANNALYN M. SEVILLA
Undersecretary




RAMON FIEL G. ABCEDE
Assistant Secretary

SUBJECT : ADJUSTMENTS IN THE ALLOCATION FOR RETIREMENT AND LIFE
INSURANCE PREMIUMS (RLIP) GOVERNMENT SHARE FROM ONE
(1) LOWER LEVEL OPERATING UNIT (LLOU) TO ANOTHER

DATE : May 18, 2020

Given the declaration of the state of public health emergency due to COVID-19 pandemic and recognizing the need to address the timely remittance of the government share in RLIP contribution to the GSIS, the Department of Budget and Management (DBM) issued Circular Letter No. 2020-6 dated March 30, 2020 entitled "Revised Payment Arrangements of Employer (Government) Share in Retirement and Life Insurance Contribution Remitted To the Government Service Insurance System" and Circular Letter No. 2020-7 dated April 16, 2020 entitled "Supplemental Guidelines to the Revised Arrangement Relative to Payment of Employer (Government) Share in Retirement and Life Insurance Premium (RLIP) Contribution Remitted to Government Service Insurance System (GSIS)."

Applying the provisions of said Circular Letters, seventy-five percent (75%) or the equivalent nine (9) months covering April 1 to December 31, 2020 has been withdrawn by DBM from the previously released RLIP appropriations to enable DBM to pay directly the RLIP-Government Share to the GSIS. However, in the process, the schools incurred overdraft. To address this situation and to provide a manner by which DBM may facilitate the release of funds to schools to cover the deficiencies, the following steps or procedures shall be observed:

1. All available balances of RLIP appropriations of Implementing Units-Secondary Schools (IUs-SSs) under a Division shall be transferred to the Division Office- Proper thru an Advice for Use of PS Appropriations (APSA).

ORD email
5/21/2020



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2. Once the SDO has fully satisfied its own funding requirement for RLIP, the SDO may issue an APSA to the IU-SS concerned to cover its deficiency for RLIP.
3. In case of any deficiency at the SDO level, the DBM-Regional Office concerned may issue the Special Allotment Release Order (SARO) to cover such deficiency. The SDO, in turn, may issue a Sub-Allotment Release Order (Sub-ARO) or an APSA to an IU-SS with funding deficiency.
4. The deficiency or overdraft incurred at the DepEd-Regional Offices shall be addressed or treated separately.

The above-cited procedures shall not be applied to the newly-created Divisions of Negros Occidental, Division of Sipalay and Division of Himamaylan wherein the use of APSA from one Division to another may be allowed. Please note that the Personal Services Itemization and Plantilla of Personnel (PSIPOP) of these two (2) Divisions require updating.

Further, please be reminded of the following in accomplishing the APSA: The portion on "*Deficient Items (To)*" shall indicate "Retirement and Life Insurance Premiums" while the portion on "*Source Items (From)*" shall be "Retirement and Life Insurance Premiums". Attached is a copy of the APSA Form for reference and guidance.

The **approving officials** for APSA shall be as follows:

- For Central Office (CO), the Undersecretary for Finance;
- For Regional Offices (ROs), the Regional Directors;
- For Schools Division Offices (SDOs) Proper and Non-IU Schools, the respective Schools Division Superintendents; and
- For IU-Secondary Schools, the School Head

The reports to be submitted to the Division Office should include the herein attached template to be labeled as Annex "A". Likewise, all adjustments made under the APSA shall be recorded in the Registry of Allotments, Obligations and Disbursements for PS (RAOD-PS) and be reflected in the accountability reports for submission to DBM, i.e. SAAODB.

For strict compliance.

Should you need further details and clarifications, please contact Mr. Gilbert Morong, of DepEd Central Office - Budget Division at gilbert.morong@deped.gov.ph or you may also send your concerns to the Education Programs Delivery Unit at epdu@deped.gov.ph.



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

Department of _____
Agency/Operating Unit _____
Address _____

Advice for use of PS Allotment (APSA) NO. 2019-XX-XXXX
Dated: _____

Funding Source : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis : RA 11260 Regular 2019 CURRENT

DEFICIENT ITEMS (TO) :

PROGRAMS / PROJECTS / ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
1000100001	Elpidio Quirino High School 060010100000-01-02. Administrative Service	PS	(50101010) Basic Salary - Civilian	725,000.00
Total :				725,000.00

SOURCE ITEMS (FROM) :

PROGRAMS / PROJECTS / ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
1000100001	Division of Pasig City 060010100000-01-02. Administrative Service	PS	(50102040) Clothing/Uniform Allowance-Civilian	(725,000.00)
Total :				(725,000.00)

Prepared by:

Recommended by:

Analyst/Specialist

Budget Officer/ Director, FS

Approved by:

Agency Head or Authorized Representative