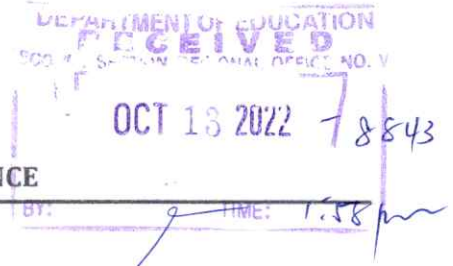
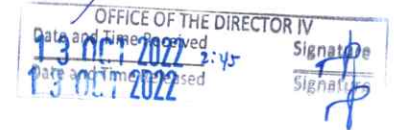




Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE



MEMORANDUM
OUF-2022-0572



TO : ALL REGIONAL DIRECTORS

ATTENTION : CHIEF ADMINISTRATIVE OFFICERS
FINANCE DIVISION

FROM : ANNALYN M. SEVILLA
Undersecretary

SUBJECT : Pooling of Available FY 2022 Released Personnel Services (PS)
Allotments as Funding Source to Cover PS Deficiencies

DATE : October 11, 2022

Relative to Memorandum No. OUF-2022-0522 dated September 27, 2022 entitled: *Pooling of Available FY 2022 Released Personnel Services (PS) Allotments*, copy attached, this Office would like to thank you for the cooperation you have shown in submitting the reports on FY 2022 PS savings. So far, we have a glimpse of a possible amount of estimated 2022 PS savings that can be pooled for subsequent distribution to DepEd units with deficient PS allocations.

Please be reminded, however, that in submitting the reports on estimated savings, you have to already take into consideration the overall requirements of operating units within your respective Regions. The regional consolidated report shall be duly signed by the Regional Director. For those Regions which already submitted a consolidated regional report duly signed by the RD, you are now advised to **transfer to the Central Office the said 2022 PS savings from released PS allotments**. This process of pooling of savings is in accordance with the enclosed DBM Circular Letter No. 2022-12 dated October 7, 2022 entitled: *"Processing of Requests for Personnel Services (PS) Deficiencies in Fiscal Year (FY) 2022"*.

To effect the transfer of the available FY 2022 released PS allotments to the different DepEd levels of governance, the issuance of an **Advice for Use of PS Allotment (APSA)** is necessary. The savings being offered shall be transferred to the *"General Management and Supervision (GMS)"* account of the recipient units with *"Other Personnel Benefits"* as the object code.

Following are the procedural guidelines:

1. Secondary School – Implementing Units (SS – IUs)

new email
10/13/22



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- a. Issue APSA to the Schools Division Office (SDO) to effect the transfer of its FY 2022 PS savings to the SDO; and
 - b. Record in the Registry of Allotment and Obligations for PS (RAOPS) the transfer of its PS savings to the SDO.
2. Schools Division Office (SDO)
- a. Consolidate the APSAs submitted by the SS - IUs in the Division;
 - b. Record in the RAOPS of the SDO the receipt of the FY 2022 PS savings of the SS - IUs;
 - c. Issue APSA to the DepEd - RO with complete details, to effect the transfer of the consolidated FY 2022 PS savings of the Division that should include the savings of the SDO Proper, all non-IUs (elementary and secondary), and the consolidated savings as submitted by its SS - IUs thru APSA; and
 - d. Record in the RAOPS of the SDO the transfer to the DepEd-RO of the consolidated Division savings.
3. Regional Office Proper (ROP)
- a. Consolidate the APSAs submitted by the SDOs;
 - b. Record in the RAOPS of the ROP the receipt of the consolidated FY 2022 PS savings of the SDOs;
 - c. Issue APSA to the DepEd - CO to effect the transfer of the FY 2022 PS savings of the entire Regional Office;
 - d. Record in the RAOPS of the ROP the transfer to the DepEd-CO of the consolidated Regional FY 2022 PS savings;
 - e. Record in the RAOPS of the ROP the receipt of Sub-Allotment Release Orders (Sub-AROs) issued by the DepEd - CO to cover PS deficiencies;
 - f. Submit to the Department of Budget and Management - Regional Office (DBM - RO) concerned the request for issuance of cash allocation corresponding to the amount of the Sub-ARO received, if needed.
4. Budget Division - Central Office
- a. Record in the RAOPS of the Central Office the receipt of the FY 2022 PS savings from the ROs submitted thru APSA; and
 - b. Issue the Sub-AROs necessary in the downloading of the funding allocation of the ROs with deficient PS allocations.

Attached are two (2) samples of the template to be used, to wit:

1. Bangbang National High School, Marinduque transferring its FY 2022 PS savings thru APSA to the Division of Marinduque; and
2. Division of Marinduque transferring the consolidated FY 2022 PS savings of the entire Division to the DepEd - Regional Office.



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However, you may opt to use the template in excel file as attached herewith or the APSA template as already provided in the Budget Monitoring System (BMS) developed in-house by the Budget Division - CO. But the ROs are not prevented from implementing procedures that will help facilitate the submission to the DepEd-CO the FY 2022 PS savings of the entire Region.

Please submit to the Budget Division - CO the APSAs immediately thru email address earlbunyi3388@gmail.com, copy furnished fs.bd@deped.gov.ph.

For strict compliance.

A handwritten signature in blue ink, appearing to read "Annalyn M. Sevilla".

ANNALYN M. SEVILLA
Undersecretary for Finance

Department : Education
 Agency/Operating Unit: Bangbang National High School
 Address : Division of Marinduque, DepEd - MIMAROPA

Advice for Use of PS Allotment (APSA) No. 2022-xx-xxxx
 Date: October 11, 2022

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

Legal Basis : R. A. No. 11639 Regular 2022 CURRENT

DEFICIENT ITEMS (TO) :

Program/Activity/ Project	Operating Unit/Responsibility Center	Allotment Class	Object of Expenditures	Amount (in Peso)
100000100001000 - General Management and Supervision	Division of Marinduque	PS	5010499099 - Other Personnel Benefits	94,724.30
Total				94,724.30

SOURCE ITEMS (FROM) :

Program/Activity/ Project Code	Operating Unit/Responsibility Center	Allotment Class	Object of Expenditures	Amount (in Peso)
310400100003000 - Operation of Schools - Junior High School (Grade 7 to Grade 10)	Bangbang National High School	PS	5010101001 - Basic Salary Civilian	-14,462.30
	Bangbang National High School	PS	5010204001 - Clothing/ Uniform Allowance (Civilian)	-18,000.00
	Bangbang National High School	PS	5010299036 - Mid-Year Bonus (Civilian)	-62,262.00
Total				-94,724.30

Prepared by:

Senior Bookkeeper

Approved by:

School Head

Department : Education
 Agency/Operating Unit : Division of Marinduque
 Address : DepEd - MIMAROPA

Advice for Use of PS Allotment (APSA) No. 2022-xx-xxxx
 Date: October 11, 2022

Funding Source : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies
 Legal Basis : R. A. No. 11639 Regular 2022 CURRENT

DEFICIENT ITEMS (TO) :

Program/Activity/Project	Operating Unit/Responsibility Center	Allotment Class	Object of Expenditures	Amount (in Peso)
100000100001000 - General Management and Supervision	Regional Office	PS	5010499099 - Other Personnel Benefits	244,724.00
Total				244,724.00

SOURCE ITEMS (FROM) :

Program/Activity/Project Code	Operating Unit/Responsibility Center	Allotment Class	Object of Expenditures	Amount (in Peso)
100000100001000 - General Management and Supervision	Division of Marinduque	PS	5010101001 - Basic Salary Civilian	-58,000.00
	Division of Marinduque	PS	5010204001 - Clothing/Uniform Allowance (Civilian)	-18,000.00
	Division of Marinduque	PS	5010499099 - Other Personnel Benefits	-94,724.00
310400100002000 - Operation of Schools - Elementary (Kinder to Grade 6)	Division of Marinduque	PS	5010101001 - Basic Salary Civilian	-48,000.00
	Division of Marinduque	PS	5010201001 - PERA - Civilian	-26,000.00
Total				-244,724.00

Prepared by: _____ Approved by: _____
 Head of Budget Unit Schools Division Superintendent



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



CIRCULAR LETTER

No. 2022 - 12
October 7, 2022

TO : All Heads of Departments, Agencies, Bureaus, and Offices of the National Government, including State Universities and Colleges and Constitutional Offices, and All Others Concerned

SUBJECT : PROCESSING OF REQUESTS FOR PERSONNEL SERVICES (PS) DEFICIENCIES IN FISCAL YEAR (FY) 2022

- 1.0 This Circular is issued to prescribe guidelines in the processing of requests for the release of funds to cover requirements for PS deficiencies in FY 2022.
- 2.0 The FY 2022 General Appropriations Act (GAA) contains programmed appropriations for Miscellaneous Personnel Benefits Fund (MPBF) which have been greatly reduced from the levels proposed under the FY 2022 National Expenditure Program (NEP). Hence, the release of funds for the Performance-Based Bonus (PBB) including PS deficiencies provided under the MPBF (pursuant to Special Purpose [SP] No. 1) has been hampered.
- 3.0 Consistent with Section 53 of the General Provisions (GPs) of the FY 2022 GAA, and as implemented under Item 5.3.2 of the National Budget Circular (NBC) No. 587¹, departments/agencies are hereby instructed to utilize the following, to cover PS deficiencies in salaries, bonuses, allowances, associated premiums, among others:
 - 3.1 Available PS allotments realized from unspent compensation/benefits of employees as mentioned in item 5.3.3 of the NBC No. 587, as follows:
 - 3.1.1 Incurrence of leaves of absence without pay;
 - 3.1.2 Vacant positions on account of termination, resignation, transfer, retirement or separation;
 - 3.1.3 Delay in the actual assumption of duty from the date of appointment;

¹ Guidelines on the Release of Funds for FY 2022 dated January 3, 2022

- 3.1.4 Suspension and other disciplinary sanctions;
- 3.1.5 Erroneous computations of PS benefits; or
- 3.1.6 Other similar instances
- 3.2 Any FY 2022 unreleased PS appropriations
- 4.0 In the case of PS allotments are not available, the Head of Department/Agency or President of SUC may submit to DBM a Special Budget Request for the issuance of a SARO authorizing the payment for the PS deficiencies, as follows:
 - 4.1 All agencies/units under decentralized departments shall submit their requests to their respective Central Offices, for evaluation/consolidation;
 - 4.2 All departments/agencies including the Central Office of decentralized departments shall submit their requests to the DBM Central Office; and
 - 4.3 State Universities and Colleges (net of MSU and UP Systems) and Metro Manila Development Authority shall submit their requests to the DBM Regional Office concerned.
- 5.0 DBM shall process only those submitted requests for release of funds to cover PS deficiencies, duly supported by the following:
 - 5.1 Report on PS Deficiencies consistent with Financial Accountability Report (FAR) Nos. 1 and 1A;
 - 5.2 Justification for incurrence of deficiency in PS appropriations; and
 - 5.3 Other relevant information/documents.
- 6.0 This Circular shall take effect immediately.


AMENABLE PANGANDAMAN
Secretary





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

MEMORANDUM
OUF-2022- 0 5 2 2

TO : ALL REGIONAL DIRECTORS

ATTENTION: CHIEF ADMINISTRATIVE OFFICERS
Finance Division

FROM : ANNALYN M. SEVILLA
Undersecretary

SUBJECT : Pooling of Available FY 2022 Released Personnel Services (PS)
Allotments

DATE : September 27, 2022

Pursuant to Section 68 of the General Provisions under the General Appropriations Act (GAA) of Fiscal Year 2022, and item 3.3.1 of National Budget Circular No. 587 dated January 3, 2022, *Guidelines on the Release of Funds for FY 2022*, the appropriations for Personnel Services (PS) authorized under the FY 2022 GAA shall be available for release, obligation, and disbursement until December 31, 2022.

With this, everybody is enjoined to **submit on/or before October 7, 2022** to this Office, thru the Budget Division - Finance Service via email address carlbunvi3388@gmail.com, copy furnished fs.bd@deped.gov.ph, a report on your FY 2022 PS requirement with the following details:

- Total Personnel Services Requirement for FY 2022, based on updated PSI-POP;
- Total Allotment Received as of September 30, 2022, from the following sources:
 - FY 2022 Regular Agency Specific Budget for PS
 - FY 2022 Miscellaneous Personnel Benefits Fund (MPBF);
 - FY 2022 New School Personnel Positions (NSPP)
- Actual Obligations for PS as of September 30, 2022;
- Estimated PS Requirement from October 1, 2022 to December 31, 2022; and
- Estimated PS Savings/(Deficiency) for FY 2022.

The analysis of your PS requirements shall focus on the basic salary and other compensation benefits of teaching and non-teaching personnel in the Region/Division/School, and requirements for Special Hardship Allowance (SHA), Equivalent Records Forms (ERFs), Conversion to Master Teacher Positions, Reclassification of Positions, and Magna Carta Benefits of Public Health Workers.

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Any excess allotments from the released FY 2022 PS allocations will be pooled by the Central Office to be distributed to all DepEd operating units (OUs) with deficiencies. Therefore, the submission shall already consider the PS requirements of all OUs in the Region.

For reference, attached is a matrix of the analysis of PS requirements. The Budget Division - FS will provide the necessary google sheet for you to encode your submissions. However, hard copies of your submissions, as consolidated, are still required duly signed by the Regional Director.

For strict compliance.


ANNALYN M. SEVILLA
Undersecretary for Finance
MSE 10/22/22