



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

October 30, 2024

REGIONAL MEMORANDUM

No. **1389** s. 2024

**TRANSFER OF THE AVAILABLE FY 2024 RELEASED PERSONNEL SERVICES
(PS) ALLOTMENTS TO COVER PS DEFICIENCIES**

To: Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. Attached is a Memorandum from Atty. Fatima Lipp D. Panontongan, Undersecretary and Chief of Staff, Officer-in-Charge, Office of the Undersecretary for Finance, dated October 28, 2024 with the subject: **Transfer of the Availability FY 2024 Released Personnel Services (PS) Allotments to cover PS Deficiencies**, for information and guidance of all concerned
2. Immediate dissemination of and strict compliance with this Memorandum are desired.


EVELYN R. FETALVERO, CESO III
Regional Director

Enclosures: Memorandum OUF-2024-0880

References: None

To be indicated in the Perpetual Index under the following subjects:

TRANSFER PS DEFICIENCIES

FS-BS-GJNC





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

MEMORANDUM

OUF-2024- 0680

**FOR : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
CHIEF ADMINISTRATIVE OFFICERS, FINANCE DIVISION
SCHOOL HEADS OF IMPLEMENTING UNITS SECONDARY SCHOOL
ALL OTHERS CONCERNED**

FROM : ATTY. FATIMA LIPP D. PANONTONGAN
Undersecretary
Officer-in-Charge
Office of the Undersecretary for Finance

**SUBJECT : TRANSFER OF THE AVAILABLE FY 2024 RELEASED PERSONNEL
SERVICES (PS) ALLOTMENTS TO COVER PS DEFICIENCIES**

DATE : October 28, 2024

Relative to DBM Circular Letter No. 2024-13 dated September 17, 2024¹ and Memorandum No. OUF-2024-0687, titled, "**Processing of Request for Personnel Services (Ps) Deficiency in Fiscal Year (FY) 2024**", we would like to extend our sincere appreciation for your cooperation in submitting the reports of your FY 2024 PS requirements. Your submissions have provided valuable insights into the estimated FY 2024 PS savings, which can be pooled for the subsequent distribution to DepEd units with deficient PS allocations.

In light of this, it is advised to transfer the FY 2024 PS savings from released PS allotment to the Central Office. To facilitate this transfer across different levels of governance, the issuance of an **Advice for Use of PS Allotment (APSA)** is necessary, pursuant to Section 5.1.3 of the National Budget Circular No. 592², dated January 2, 2024.

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.

Also, please be reminded that when issuing the APSA, it must be within the designated fund source. Therefore, a separate APSA should be prepared for each funding source code, specified as follows:

¹DBM CL No. 2024-13 dated September 17, 2024 "Processing of Requests for Personnel Services (PS) Deficiencies

²NBC No. 592 dated January 2, 2024 "Guidelines on the Release of Funds for Fiscal Year (FY) 2024"



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Code	Funding Source	
	From	To
101101	Specific Budgets of NGAs	Specific Budgets of NGAs
101406	Miscellaneous Personnel Benefits Fund (MPBF)	Miscellaneous Personnel Benefits Fund (MPBF)
105462	Unprogrammed Appropriations	Unprogrammed Appropriations
105463	Unprogrammed Appropriations	Unprogrammed Appropriations
104102	Retirement and Life Insurance Premium (RLIP)	Retirement and Life Insurance Premium (RLIP)

To ensure a seamless and efficient transfer process, the following procedural guidelines are outlined below:

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

- a. Issue APSA to the Schools Division Office (SDO) to effect the transfer of its FY 2024 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 2024 PS savings of the SS – IUs;
- c. Issue APSA to the DepEd – RO with complete details, to effect the transfer of the consolidated FY 2024 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 2024 PS savings of the SDOs;
- c. Issue APSA to the DepEd – CO to effect the transfer of the FY 2024 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 2024 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.





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4. Budget Division – Central Office

- a. Record in the RAOPS of the Central Office the receipt of the FY 2024 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 to this memorandum are the three (3) sample templates, illustrating transfers as follows:

1. Bangbang National High School, Marinduque transferring its FY 2024 PS savings thru APSA to the Division of Marinduque;
2. Division of Marinduque transferring the consolidated FY 2024 PS savings of the entire Division to the DepEd – Regional Office; and
3. DepEd Regional Office transferring the consolidated FY 2024 PS savings of the entire Region to the DepEd – Central Office.

Additionally, you may opt to use the template in excel file format, as enclosed herewith, or the APSA template already provided in the Budget Monitoring System (BMS) developed in-house by the Budget Division – CO.

Regional Offices (ROs) are likewise encouraged to adopt procedures that expedite the submission of the FY 2024 PS savings of the entire Region to the DepEd – Central Office.

Please submit the signed APSAs promptly to the Budget Division – Central Office via email at earl.bunvi@deped.gov.ph, with a copy furnished to fs.bd@deped.gov.ph.

For strict compliance.



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

Advice for Use of PS Allotment (APSA) No. 2024-xx-xxxx
 Date: October 15, 2024

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

Legal Basis : R. A. No. 11975 Regular 2024 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 : Department of Education SAMPLE ONLY
 Agency/Operating Unit : Division of Marinduque
 Address : DepEd - MIMAROPA

Advice for Use of PS Allotment (APSA) No. 2024-XX-XXXX
 Date: October 15, 2024

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

Legal Basis : R. A. No. 11975 Regular 2024 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:

Head of Budget Unit

Approved by:

Schools Division Superintendent

Department : Department of Education
 Agency/Operating Unit : Regional Office
 Address : DepEd - MIMAROPA

Advice for Use of PS Allotment (APSA) No. 2024-xx-xxxx
 Date: October 15, 2024

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

Legal Basis : R. A. No. 11975 Regular 2024 CURRENT

DEFICIENT ITEMS (TO) :

Program/Activity/ Project	Operating Unit/Responsibility Center	Allotment Class	Object of Expenditures	Amount (in Peso)
100000100001000 - General Management and Supervision	Central Office	PS	5010499099 - Other Personnel Benefits	391,869,109.75
Total				391,869,109.75

SOURCE ITEMS (FROM) :

Program/Activity/ Project Code	Operating Unit/Responsibility Center	Allotment Class	Object of Expenditures	Amount (in Peso)
100000100001000 - General Management and Supervision	Regional Office	PS	5010499099 - Other Personnel Benefits	-391,869,109.75
Total				-391,869,109.75

Prepared by:

Recommended by:

 Budget Officer

 Chief Administrative Officer

Approved by:

 Regional Director