




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

MEMORANDUM
OUF-2023-0627

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

FROM :  **MICHAEL WESLEY T. POA**
Undersecretary and Chief of Staff
Officer-in-Charge, Office of the Undersecretary for Finance

SUBJECT : **TRANSFER OF THE AVAILABLE FY 2023 RELEASED PERSONNEL SERVICES (PS) ALLOTMENTS TO COVER PS DEFICIENCIES**

DATE : **September 19, 2023**

Relative to Memorandum No. OUF-2023-0585 dated August 29, 2023 entitled, "**Pooling of Available FY 2023 Released Personnel Services (PS) Allotments**", we would like to extend our sincere gratitude for your exemplary cooperation in submitting the reports of your FY 2023 PS requirements. Your efforts have allowed us to gain insight into the estimated FY 2023 PS savings, which can be pooled for the subsequent distribution to DepEd units with deficient PS allocations.

In light of this, it is now advised to transfer the FY 2023 PS savings from released PS allotments 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 deemed necessary. It is important to note that when effecting the APSA, it should be **net of the World Teachers' Day Incentive Benefit**, as the funds for this purpose will be downloaded to the Regional Offices through the issuance of a Sub-Allotment Release Order (Sub-ARO).

Moreover, 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.

To ensure a seamless and efficient transfer process, we have outlined the following procedural guidelines:

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



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

MEMORANDUM

OUF-2023-0627

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

FROM : MICHAEL WESLEY T. POA
Undersecretary and Chief of Staff
Officer-in-Charge Office of the Undersecretary for Finance

SUBJECT : TRANSFER OF THE AVAILABLE FY 2023 RELEASED PERSONNEL SERVICES (PS) ALLOTMENTS TO COVER PS DEFICIENCIES

DATE : September 19, 2023

Relative to Memorandum No. OUF-2023-0585 dated August 29, 2023 entitled, “**Pooling of Available FY 2023 Released Personnel Services (PS) Allotments**”, we would like to extend our sincere gratitude for your exemplary cooperation in submitting the reports of your FY 2023 PS requirements. Your efforts have allowed us to gain insight into the estimated FY 2023 PS savings, which can be pooled for the subsequent distribution to DepEd units with deficient PS allocations.

In light of this, it is now advised to transfer the FY 2023 PS savings from released PS allotments 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 deemed necessary. It is important to note that when effecting the APSA, it should be **net of the World Teachers’ Day Incentive Benefit**, as the funds for this purpose will be downloaded to the Regional Offices through the issuance of a Sub-Allotment Release Order (Sub-ARO).

Moreover, 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.

To ensure a seamless and efficient transfer process, we have outlined the following procedural guidelines:

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



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

- a. Issue APSA to the Schools Division Office (SDO) to effect the transfer of its FY 2023 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 2023 PS savings of the SS – IUs;
- c. Issue APSA to the DepEd – RO with complete details, to effect the transfer of the consolidated FY 2023 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 2023 PS savings of the SDOs;
- c. Issue APSA to the DepEd – CO to effect the transfer of the FY 2023 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 2023 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 two (2) sample templates, illustrating transfers as follows:

1. Bangbang National High School, Marinduque transferring its FY 2023 PS savings thru APSA to the Division of Marinduque; and
2. Division of Marinduque transferring the consolidated FY 2023 PS savings of the entire Division to the DepEd – Regional Office.



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

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 also encouraged to adopt procedures that expedite the submission of the FY 2023 PS savings of the entire Region to the DepEd – Central Office.

Kindly submit the signed APSAs promptly to the Budget Division – Central Office thru email address earlbunyi3388@gmail.com, copy furnished 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. 2023-xx-xxxx | | | | |
| Date: September 18, 2023 | | | | |
| Funding Source | Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies | | | |
| Legal Basis | R. A. No. 11936 Regular 2023 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: | | | Approved by: | |
| | | | | |
| | Senior Bookkeeper | | School Head | |

| | | | | |
|---|--|------------------------|--|-------------------------|
| Department | : Department of Education | | | |
| Agency/Operating Unit | : Division of Marinduque | | | |
| Address | : DepEd - MIMAROPA | | | |
| Advice for Use of PS Allotment (APSA) No. 2023-xx-xxxx | | | | |
| Date: September 18, 2023 | | | | |
| Funding Source | : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies | | | |
| Legal Basis | : R. A. No. 11936 Regular 2023 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 | |

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

Advice for Use of PS Allotment (APSA) No. 2023-XX-XXXX
 Date: September 18, 2023

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

Legal Basis : R. A. No. 11936 Regular 2023 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

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. 2023-xx-xxxx
 Date: September 18, 2023

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

Legal Basis : R. A. No. 11936 Regular 2023 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:

Approved by:

Senior Bookkeeper

School Head