



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
SCHOOLS DIVISION OF CAPIZ

September 6, 2023


DIVISION MEMORANDUM

No. **444** s. 2023

**GUIDELINES IN THE SUBMISSION OF REQUEST FOR  
PERSONNEL SERVICES (PS) DEFICIENCIES**

To: Public Secondary School Heads of Implementing Units  
Accountants/Bookkeepers of Implementing Units  
All Others Concerned

1. Attached is **DBM Advisory No. 2023-003** titled “Guidelines in the submission of request for Personnel Services (PS) deficiencies”.
2. Anent this, the Secondary Implementing Units are directed to prepare the request for Personnel Services (PS) deficiencies to be submitted to the Budget Section, this office, on or before **September 11, 2023**. The link for the request can be accessed through <https://docs.google.com/spreadsheets/d/1ClAwcvz7qQeH73PAE0XzkRzeDUpXhtMQZ6pue2qTmVU/edit?usp=sharing>.
3. Immediate dissemination of and compliance with this Memorandum are desired.

  
**MIGUEL MAC D. APOSIN EdD, CESO V**  
Schools Division Superintendent



Address: Banica, Roxas City  
Contact Number: (036) 6518-456  
Email Address: [capiz@deped.gov.ph](mailto:capiz@deped.gov.ph)  
Website: <http://depedcapiz.ph>



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
REGION VI

**RELEASED**  
DBM Regional Office VI

BY: \_\_\_\_\_  
DATE: SEP 01 2023

**ADVISORY NO. 2023-003**

For : DepEd Regional Office Proper (ROP), Schools Division Offices (SDOs), and Secondary School-Implementing Units (SS-IUs) in Region VI

Subject : **GUIDELINES IN THE SUBMISSION OF REQUEST FOR PERSONNEL SERVICES (PS) DEFICIENCIES**

Date : 01 September 2023

- 
- 1.0 Pursuant to Item No. 3.0 of the DBM Circular Letter (CL) No. 2023-11<sup>1</sup> dated 15 August 2023, consistent with Section 54 of the General Provisions (GP) of the FY 2023 GAA, the departments/agencies are instructed to utilize available PS allotments to cover deficiencies in salaries, bonuses, allowances, associated premiums, among others.
- 1.1 In case Personnel Services (PS) allotments are not available, all units under a decentralized department, i.e. DepEd, **shall submit their requests to their Central Office (CO), for evaluation/consolidation**, per Item No. 4.1 of the aforementioned CL.
- 1.2 Consequently, the **DepEd CO shall submit the said budgetary request to the DBM CO**, pursuant to Item No. 4.2 of the same CL.
- 1.3 Relative thereto, DepEd ROP, SDOs and SS-IUs in Region VI are hereby enjoined to follow the said guidelines, and that submission of requests for PS deficiencies shall no longer be endorsed to this Office, **effective immediately.**
- 2.0 For information, guidance and strict compliance. Thank you.

  
**MARIA LIANE L. GAYOMALI**  
Acting Director

<sup>1</sup> Processing of Requests for Personnel Services (PS) Deficiencies in Fiscal Year (FY) 2023



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



**CIRCULAR LETTER**

No. 2023 - 11  
August 15, 2023

**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) 2023**

- 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 2023.
- 2.0 The programmed appropriations of the FY 2023 Miscellaneous Personnel Benefits Fund (MPBF) to cover payment of personnel benefits and Legal Defense Fund have been significantly reduced to **P26,641,479,000** from the **P89,041,479,000** proposed under the FY 2023 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 Pursuant to Section 54 of the General Provisions (GPs) of the FY 2023 General Appropriations Act (GAA), and as implemented under Item 5.2.2 of the National Budget Circular (NBC) No. 590 for the Guidelines on the Release of Funds for FY 2023 dated January 3, 2023, 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 5.2.3 of the NBC No. 590, 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;
    - 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 2023 unreleased PS appropriations.
- 4.0 In case PS allotments are not available, the Head of Department/Agency or President of State Universities and Colleges (SUCs) may submit to DBM a Special Budget Request (SBR) for the issuance of a Special Allotment Release Order (SARO) authorizing the payment for the PS deficiencies, as follows:
  - 4.1 All units under decentralized departments (i.e., Department of Education, Department of Health, Department of Public Works and Highways, Department of Labor and Employment - Technical Education and Skills Development Authority and Other Executive Offices - Commission on Higher Education) shall submit their requests to their respective Central Offices (COs), for evaluation/consolidation;
  - 4.2 All departments/agencies including the CO of decentralized departments shall submit their requests to the DBM CO; and
  - 4.3 SUCs 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.

  
**AMENAH F. PANGANDAMAN**  
Secretary

