



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

24 SEP 2025

DIVISION MEMORANDUM

No. 472 s. 2025

**PROCESSING OF REQUESTS FOR PERSONNEL SERVICES (PS) DEFICIENCIES IN
FISCAL YEAR (FY) 2025**

To: Assistant Schools Division Superintendent
Chief Education Program Supervisors, CID & SGOD
Public Schools District Supervisors
Heads of Public Secondary and Integrated Schools
All Others Concerned

1. Attached is DBM Circular Letter dated September 19, 2025, relative to the Processing of Requests for Personnel Services (PS) Deficiencies in Fiscal Year (FY) 2025.
2. Immediate dissemination of this Memorandum is desired.


ROEL F. BERMEJO
Schools Division Superintendent

Encl.: None
Reference: As stated.
To be indicated in the Perpetual Index
under the following subject;

REQUESTS

PERSONNEL SERVICES

DEFICIENCIES



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

CIRCULAR LETTER

No. 2025 - 9
September 19, 2025

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) 2025

- 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 2025.
- 2.0 The programmed appropriations of the FY 2025 Miscellaneous Personnel Benefits Fund (MPBF) have been significantly reduced to **P109,127,872,000** from the **P163,333,431,000** proposed level under the FY 2025 National Expenditure Program. This substantial decrease may constrain the fund's capacity to cover payments for personnel-related requirements, such as Performance-Based Bonus (PBB) and PS deficiencies.
- 3.0 Pursuant to Section 53¹ of the General Provisions (GPs) of the FY 2025 General Appropriations Act (GAA), as implemented under Item 5.2.2 of NBC No. 595,² departments/agencies are hereby instructed to utilize the following sources 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. 595, 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 **Sec. 53. Appropriations for Personnel Services.** The appropriations for Personnel Services under this Act shall be used for the payment of personnel benefits authorized by law to be given to National Government personnel. Any available allotment for Personnel Services within a department or agency may be utilized by said department or agency for the payment of deficiencies in authorized personnel benefits.

² Guidelines on the Release of Funds for FY 2025 dated January 20, 2025

- 3.1.4 Suspension and other disciplinary sanctions;
- 3.1.5 Inadvertent errors in computations of PS benefits; or
- 3.1.6 Other similar instances.
- 3.2 Any FY 2025 unreleased PS appropriations.
- 4.0 In case PS allotments are not available, the Head of department/agency or the President of State Universities and Colleges (SUCs) may submit to the Department of Budget and Management (DBM) a Special Budget Request for the issuance of Special Allotment Release Order (SARO) for 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 and other agencies, as applicable, shall submit their requests to their DBM counterpart.
- 5.0 DBM shall process only those submitted requests, 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 Further, agencies requesting the issuance of a SARO for PS deficiencies should **ensure that their request covers the requirement for the rest of FY 2025.**
- 7.0 This Circular shall take effect immediately.


AMENAH F. PANGANDAMAN
Secretary

