



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

November 12, 2025

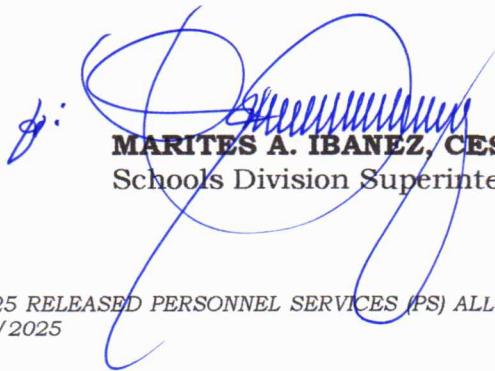
DIVISION MEMORANDUM

No. 660, s. 2025

**TRANSFER OF THE AVAILABLE FY 2025 RELEASED PERSONNEL SERVICES
(PS) ALLOTMENTS TO COVER PS DEFICIENCIES**

TO: Assistant Schools Division Superintendents
Public Schools District Supervisors
Public Secondary School Heads – Implementing Units
All Others Concerned

1. In compliance with Department Memorandum OUF-2025-807 titled “Transfer of the Availability of FY 2025 Released Personnel Services (PS) Allotments to Cover PS Deficiencies” dated October 27, 2025, all Secondary Schools – Implementing Units (IUs) with estimated PS savings are hereby advised to transfer their savings to the Schools Division Office (SDO).
2. To ensure an efficient transfer process, concerned Secondary School – Implementing Units are instructed to issue an Advice of Personnel Services Allotment (APSA) to the SDO to effect the transfer of their FY 2025 PS savings. Likewise, schools shall record the transfer in the Registry of Allotment and Obligations for PS (RAOPS).
3. The signed hard copy of the APSA shall be submitted to the Budget Section – Division Office on or before November 17, 2025. Schools are also reminded to bring the laptop with the Budget Monitoring System (BMS) installed upon submission of the APSA. For the APSA template, please click the link below to download: <https://tinyurl.com/APSA-Template>
4. For strict compliance


MARITES A. IBANEZ, CESO V

Schools Division Superintendent

LDO/ TRANSFER OF THE AVAILABLE FY 2025 RELEASED PERSONNEL SERVICES (PS) ALLOTMENTS TO COVER PS DEFICIENCIES/ R2-146545/11/12/2025



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

MEMORANDUM
OUF-2025-807

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

FROM : ATTY. EDSON BYRON K. SY
Assistant Secretary for Finance
Officer-in-Charge, Office of the Undersecretary for Finance

SUBJECT : TRANSFER OF THE AVAILABLE FY 2025 RELEASED PERSONNEL
SERVICES (PS) ALLOTMENTS TO COVER PS DEFICIENCIES

DATE : October 27, 2025

Relative to **DBM Circular Letter No. 2025-9¹** dated September 19, 2025, titled, "*Processing of Request for Personnel Services (PS) Deficiency in Fiscal Year (FY) 2025*", and **Memorandum No. OASF-2025-587²**, titled "*Pooling of Available FY 2025 Released Personnel Services (PS) Allotments*", we would like to extend our sincere appreciation for your cooperation in submitting the reports on your FY 2025 Analysis of PS requirements, which provided insights into the estimated PS savings/deficiencies of the respective operating units.

In light of this, it is hereby advised that the FY 2025 PS savings from released PS allotment be transferred 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. 595³, dated January 20, 2025.

The savings to be 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 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 2025 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.



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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 2025 PS savings of the SS – IUs;
- c. Issue APSA to the DepEd – RO with complete details, to effect the transfer of the consolidated FY 2025 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 2025 PS savings of the SDOs;
- c. Issue APSA to the DepEd – CO to effect the transfer of the FY 2025 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 2025 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 2025 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 2025 PS savings thru APSA to the Division of Marinduque;
2. Division of Marinduque transferring the consolidated FY 2025 PS savings of the entire Division to the DepEd – Regional Office; and
3. DepEd Regional Office transferring the consolidated FY 2025 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.



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Regional Offices (ROs) are likewise encouraged to adopt procedures that expedite the submission of the FY 2025 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.bunyi@deped.gov.ph, with a copy furnished to fs.bd@deped.gov.ph.

For strict compliance.

SAMPLE ONLY

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. 2025-xx-xxxx

Date: _____

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

Legal Basis : R. A. No. 12116 Regular 2025 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	SAMPLE ONLY		
Agency/Operating Unit	: Division of Marinduque			
Address	: DepEd - MIMAROPA			
Advice for Use of PS Allotment (APSA) No. 2025-xx-xxxx Date: _____				
Funding Source	: Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies			
Legal Basis	: R. A. No. 12116 Regular 2025 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		

SAMPLE ONLY

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

Advice for Use of PS Allotment (APSA) No. 2025-xx-xxxx

Date: _____

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

Legal Basis : R. A. No. 12116 Regular 2025 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