



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM

No. 416, s. 2025

SEP 25 2025

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

To: Schools Division Superintendents
All Other Concerned

1. Attached is Department of Budget and Management Circular Letter No. 2025-9 dated September 19, 2025 re: "Processing of Requests for Personnel Services (PS) Deficiencies in Fiscal Year (FY) 2025" which is self-explanatory.
2. Immediate dissemination of and compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO III
Regional Director

Encl.: As stated

Reference: As stated

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

PROCEDURE

APPROPRIATIONS

ALLOTMENT

ASD/PS/AGS/REGIONAL MEMO - S. 2025 dissemination- Request for personnel Services Deficiencies- DBM



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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

