



Republic of the Philippines  
**Department of Education**

01 DEC 2016

DepEd MEMORANDUM  
No. **206**, s. 2016

**FINAL CALL FOR SUBMISSIONS OF THE DOCUMENTARY REQUIREMENTS  
FOR THE LIQUIDATION OF THE PSF ASSISTANCE FOR DEPED  
EMPLOYEES AFFECTED BY TYPHOON YOLANDA AND/OR  
THE BOHOL 7.2 MAGNITUDE EARTHQUAKE**

To: Regional Directors  
Schools Division Superintendents  
All Other Concerned

1. Relative to the **financial assistance provided to the affected personnel of Typhoon Yolanda and the Bohol 7.2 Magnitude Earthquake from the President's Social Fund (PSF)**, the Department of Education (DepEd) issues this Memorandum to instruct the remaining regions and schools divisions which have not submitted full liquidation requirements as indicated in Enclosure No. 1.
2. The PSF assistance covers **45,352 DepEd beneficiaries** whose houses were damaged during the onslaught of the Bohol Earthquake and Typhoon Yolanda. PSF Batch 1 of the DepEd beneficiaries consists of 29,665 employees; while 15,687 DepEd employees comprise PSF Batch 2. These employees who, despite being affected by the calamity, continued to be committed in delivering basic education services. Recognizing the plight of DepEd beneficiaries who await the full financial assistance, **the submission to the Presidential Management Staff (PMS) of the PSF requirements for the release of remaining funds is considered a priority of this Department.**
3. To date, the first tranche of the PSF assistance has been released to all DepEd beneficiaries. A copy of the PSF background, status, and ways forward is provided in Enclosure No. 2. The remaining financial assistance shall only be released upon the submission of all liquidation requirements by all schools divisions under each batch of beneficiaries, and the approval of the release of the second tranche based on the favorable results arising from the conduct of the financial and physical performance evaluation by the PMS.
4. All schools divisions under PSF Batch 1 should submit all liquidation requirements on or before **December 9, 2016**, while all schools divisions covered by PSF Batch 2 should submit all liquidation requirements on or before **January 20, 2017**.

5. For more information, all concerned may contact the **Disaster Risk Reduction Management Service (DRRMS)**, Department of Education (DepEd) Central Office, 2nd Floor, Mabini Building, DepEd Complex, Meralco Avenue, Pasig City, at telefax no.: (02) 637-4933 or through email address: [drmo@deped.gov.ph](mailto:drmo@deped.gov.ph).

6. Immediate dissemination of this Memorandum is required.

  
**LEONGR MAGTOLIS BRIONES**  
Secretary

Encls.:

As stated

Reference:

N o n e

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

CALAMITY  
EMPLOYEES  
FUNDS  
PROCEDURE  
REPORTS  
REQUIREMENTS

**FINAL CALL FOR SUBMISSIONS ON THE DOCUMENTARY REQUIREMENTS  
FOR THE LIQUIDATION OF THE PSF ASSISTANCE FOR DEPED  
EMPLOYEES AFFECTED BY TYPHOON YOLANDA AND/OR  
THE BOHOL 7.2 MAGNITUDE EARTHQUAKE**

**I. PSF Batch 1**

- A. Annex C shows the summary of status of submissions from regions and divisions of PSF Batch 1, first tranche. We are calling the attention of divisions which have not yet liquidated to date:
- Region IV-B – Palawan;
  - NIR – Escalante City, Sagay City;
  - Region VII – Tagbilaran City, Cebu; and
  - Region VIII – Calbayog City, Eastern Samar, Tacloban City.
- B. Meanwhile, the remaining divisions of PSF Batch 1 are required to submit the remaining liquidation requirements, as shown in Annex C:
- Region IV-A – Regional Office, Tanauan City;
  - Region V – Masbate;
  - NIR – Cadiz City;
  - Region VI – Roxas City, Aklan, Capiz, Iloilo;
  - Region VII – Bohol; and
  - Region VIII – Regional Office, Baybay City, Biliran, Samar, Leyte, Ormoc City.
- C. All regions and divisions concerned are instructed to refer to Annex A for the list of documents to be submitted.
- D. All documentary requirements for liquidation of PSF Batch 1 shall be submitted by regions and divisions on or before **9 December 2016**. Please submit an advance copy to the Accounting Division thru Ms. Generosa (Rose) Belgica at e-mail address [roseskbelgica@yahoo.com](mailto:roseskbelgica@yahoo.com) with DRRMS ([drmo@deped.gov.ph](mailto:drmo@deped.gov.ph)) copied in the e-mail.

**II. PSF Batch 2**

- A. Annex D shows the summary of status of submissions from regions and divisions of PSF Batch 2, first tranche. We are calling the attention of divisions which have not yet liquidated to date:
- Region IV-B – Romblon;
  - Region V – Masbate;
  - NIR – Sagay City;
  - Region VI – Regional Office, Iloilo, Passi City, Capiz, Antique;
  - Region VII – Bohol, Cebu, Tagbilaran City; and
  - Region VIII – Regional Office, Biliran, Borongan City, Calbayog City, Catbalogan City, Eastern Samar, Ormoc City, Samar, Tacloban City.

- E. Meanwhile, the remaining divisions of PSF Batch 2 are required to submit the remaining liquidation requirements, as shown in Annex D:
- Region VI – Roxas City; and
  - Region VIII – Baybay City, Leyte.
- F. All regions and divisions concerned are instructed to refer to Annex A for the list of documents to be submitted.
- G. All documentary requirements for liquidation of PSF Batch 2 shall be submitted by regions and divisions on or before **20 January 2017**. Please submit an advance copy to the Accounting Division thru Ms. Generosa (Rose) Belgica at e-mail address [roseskbelgica@yahoo.com](mailto:roseskbelgica@yahoo.com) with DRRMS ([drrmo@deped.gov.ph](mailto:drrmo@deped.gov.ph)) copied in the e-mail.

### **III. Other reminders**

- A. Please be reminded that for those seeking to be added in the list of beneficiaries for PSF, only submissions from regions and divisions duly signed by the Regional Director or Superintendent shall be honored by this Department. In addition, only those submissions previously received until the issuance of this memorandum shall be processed for the remaining additional employees to be endorsed to the PMS.

For remaining questions and concerns, please direct your communication to Ms. Generosa (Rose) Belgica of the Accounting Division at tel. no. (02) 633-7246 or to Ms. Joan Llamado of the DRRMS at tel. no. (02) 637-4933/636-4997.

**The President's Social Fund (PSF) Financial Assistance for Employees Affected by Typhoon Yolanda and Bohol 7.2 Magnitude Earthquake**

**I. Background**

1. A total of **45,352 DepEd personnel** have been approved as beneficiaries of the President's Social Fund (PSF) Financial Assistance for Employees Affected by Typhoon Yolanda and Bohol 7.2 Magnitude Earthquake.

The following year after Yolanda, the Presidential Management Staff (PMS) disseminated a memorandum dated **7 January 2014** on the **Financial Assistance to Government Employees Affected by the 7.2 Magnitude Earthquake and Super Typhoon Yolanda** from the PSF, instructing all agencies concerned to submit not later than 22 January 2014 the list of employees affected for validation of OCD. The DepEd complied to the said memorandum, with 25,462 employees submitted to PMS and OCD.

The said list comprises a portion of submissions, as some employees directly submitted to OCD and/or PMS. In all, 29,665 employees of DepEd have been validated with totally and partially damaged houses and have been provided financial assistance from the PSF. **The 29,665 DepEd beneficiaries comprise PSF Batch 1.**

As Batch 1 list was released, there remained a total of 9,960 employees validated under Batch 2 by the OCD (9,119 employees endorsed and 841 employees not yet endorsed, awaiting submission of requirements) pending inclusion in the PSF assistance. Of this list, 110 entries were found as duplicates and for delisting. In addition, there were cases of omissions in the list of affected personnel as reported by divisions. To this, the DepEd Office of the Secretary (OSEC), called again for submission of the list of affected personnel to include employees whose names were inadvertently omitted in the list of affected personnel. As of 15 August 2015, a total of 5,837 additional employees was provided to the PMS, for inclusion in the second batch of PSF beneficiaries. In all, there are **15,687 DepEd beneficiaries under PSF Batch 2.**

2. The Office of the President (OP) and DepEd executed the financial assistance from the PSF through a Deed of Donation (DoD), signed **20 April 2015** for **Batch 1** and **6 January 2016** for **Batch 2** with former Deputy Executive Secretary for Finance and Administration, Ronaldo A. Geron referred to as Donor and with former Secretary Br. Armin Luistro FSC referred to as Donee.
3. The total assistance stipulated in the Deed of Donations for the **29,665 DepEd beneficiaries for Batch 1 is PHP 1,284,260,000.00**; while for the **15,687 Batch 2 DepEd beneficiaries, the total assistance is PHP 631,260,000.00.**

4. The DOD represents the guidelines on the release and utilization of the PSF. One of the provisions of the DOD is the release of financial assistance in two (2) tranches. **Half (50%) of the financial assistance was provided immediately to the beneficiaries. The second half (50%) shall only be released upon the submission of all liquidation requirements by all divisions under each batch of beneficiaries to PMS, through the DepEd Accounting Division at the Central Office, and upon the approval of the release of the second tranche based on the favorable results arising from the conduct of the financial and physical performance evaluation by the PMS.**
5. In addition to the DOD, supplemental guidelines were issued to the divisions based on the coordination meeting conducted 24 July 2015, to fast track liquidation and to address the remaining concerns on the PSF. A copy of the supplemental guidelines is attached in Annex B.

## II. Status of PSF

1. As of November 2016, data from DepEd show a total of PHP 469,665,000.00 liquidated from PHP 957,760,000.00 or the first tranche (50%) of financial assistance from the PSF released to DepEd.

For Batch 1, the 50% (1<sup>st</sup> tranche) of the total amount which is PHP 642,130,000.00 has been released to all 29,665 DepEd beneficiaries in July 2015; while the 50% (1<sup>st</sup> tranche) for Batch 2 in the amount of PHP 315,630,000.00 has been released to all 15,687 DepEd beneficiaries in February 2016.

**Table 1: Status of PSF Liquidation, by PSF Batch (as of November 2016)**

<b>PSF Batch</b>	<b>Total amount of assistance</b>	<b>Total amount released for first tranche (50%)</b>	<b>Total liquidation of first tranche</b>	<b>Total balance after liquidation of first tranche</b>
<b>Batch 1</b>	1,284,260,000.00	642,130,000.00	365,165,000.00	276,965,000.00
<b>Batch 2</b>	631,260,000.00	315,630,000.00	104,500,000.00	211,130,000.00
<b>Total</b>	<b>1,915,520,000.00</b>	<b>957,760,000.00</b>	<b>469,665,000.00</b>	<b>488,095,000.00</b>

Annex C and Annex D provide the status of liquidation by region and division.

2. The conditions for the release of the second tranche for each batch of DepEd beneficiaries is the submission of complete liquidation requirements from all divisions covered in each batch, and the conduct of financial and physical performance evaluation (FPPE) of the submissions in each batch by the PMS.

As of November 2016, out of a total of 26 divisions and 2 regions covered in Batch 1, a total of 16 divisions and 2 regions have submitted their audited liquidation documents to the DepEd Accounting Division at the Central Office which in turn submitted to the PMS between December 2015 to October 2016. For Batch 2, out

of a total of 23 divisions and 2 regions, a total of 5 divisions have submitted their liquidation documents to the DepEd Accounting Division at the Central Office which in turn submitted to the PMS between March 2016 to October 2016.

3. Liquidations of the Divisions of Bohol, Cebu and Tagbilaran are still with their respective COA which has yet to audit the said documents.

### **III. Next Steps and Ways Forward**

1. As agreed upon by the SDS present in the 17 November Coordination Meeting facilitated by DepEd's Disaster Risk Reduction and Management Service (DRRMS), complete liquidation documents shall be submitted by the divisions in Batch 1 on the 1<sup>st</sup> week of December 2016 to the DepEd Accounting Division at the Central Office; while for Batch 2, the deadline for submission of complete liquidation documents is on the 3<sup>rd</sup> week of January 2017.
2. Once the DepEd Accounting Division at the Central Office submits the liquidated documents to the PMS, it shall inform the DRRMS which in turn shall follow-up with PMS on the completeness of the submitted documents and the dates for the conduct of the financial and physical performance evaluation. Results of the follow-up shall be conveyed by the DRRMS to the concerned divisions which shall in turn relay the updates to their beneficiaries.
3. For the concern of the Divisions of Bohol, Cebu and Tagbilaran, the PMS will take this on with COA. PMS shall then convey the results of their discussion with COA.
4. The matrix below summarizes the issues and concerns raised during the Coordination Meeting, as well as the ways forward in order to fast track the liquidation process of the PSF 1<sup>st</sup> tranche and finally provide the 2<sup>nd</sup> tranche to the beneficiaries.

<b>Issues/ Concern</b>	<b>Resolution</b>
<ul style="list-style-type: none"> <li>• When will the second tranche be released?</li> </ul>	<ul style="list-style-type: none"> <li>• Once the liquidation of all divisions have been submitted to the PMS through the DepEd Accounting Division at the Central Office, and favorable results arise from the conduct of financial and physical performance evaluation of PMS, the PMS shall submit a recommendation to the Office of the Executive Secretary, through the Office of the Deputy Executive Secretary for Finance and Administration for the release of the 2<sup>nd</sup> tranche.</li> </ul>

<b>Issues/ Concern</b>	<b>Resolution</b>
	<ul style="list-style-type: none"> <li>The divisions should reconcile their liquidation documents with PMS in order to check remaining liquidation requirements.</li> </ul>
<ul style="list-style-type: none"> <li>Divisions of Bohol, Cebu and Tagbilaran are having issues with COA audit.</li> </ul>	<ul style="list-style-type: none"> <li>As per PMS last 22 November, PMS may accept the "Certification by the Accountant that the funds previously transferred to the Implementing Agency (DepEd) have been liquidated and accounted for in the books." This is pursuant to the COA Circular 2016-002 dated 31 May 2016. However, please note that in view thereof, should the OP COA find any suspension, the Accountant who certified that the funds have been liquidated and accounted for shall be liable.</li> </ul>
<ul style="list-style-type: none"> <li>Divisions requesting to utilize the savings they acquired from the balances of the PSF. They will allocate it to affected personnel who were not included in the first and second batches.</li> </ul>	<ul style="list-style-type: none"> <li>Divisions were given a deadline (1<sup>st</sup> week of December) to submit all the liquidation documents for Batch 1 to the DepEd Accounting Division at the Central Office so that the DRRMS will know how much is the savings. Once done, divisions then can send the list of additional beneficiaries to DepEd CO and DepEd CO will recommend fund realignment of the said savings to the PMS, for approval.</li> </ul>
<ul style="list-style-type: none"> <li>Can the Accounting Division provide a certification instead that funds to be transferred to the DepEd Trust Account has been liquidated and accounted for in the books, as per latest COA issuance (COA Circular 2016-002 dated 31 May 2016)</li> </ul>	<ul style="list-style-type: none"> <li>Please refer to Issue No. 2</li> </ul>
<ul style="list-style-type: none"> <li>In case that a beneficiary dies, can the family claim the 2<sup>nd</sup> tranche?</li> </ul>	<ul style="list-style-type: none"> <li>Yes. The family should have a certified true copy of the death certificate of the beneficiary and certification of the concerned DepEd authority attesting that the family member is the legal beneficiary of the deceased DepEd employee to claim the allocation for the 2<sup>nd</sup> tranche.</li> </ul>
<ul style="list-style-type: none"> <li>Can the beneficiaries liquidate in full?</li> </ul>	<ul style="list-style-type: none"> <li>Yes.</li> </ul>
<ul style="list-style-type: none"> <li>There are beneficiaries requesting an upgrade (from partially damage to totally damage) who refuse to claim the PHP 15,000.00.</li> </ul>	<ul style="list-style-type: none"> <li>Beneficiaries who are for upgrading should claim the allocation for 1<sup>st</sup> Batch because it will affect the whole batch. The request for upgrading should be noted by the regions or divisions concerned. The beneficiary may sign the MOU for P30,000.00/those with partially damaged houses but with a note that they are requesting for upgrading of the assistance. However, the beneficiary should submit liquidation documents (i.e., barangay certification, summary of expenses, pictures of</li> </ul>



<b>Issues/ Concern</b>	<b>Resolution</b>
	the damaged house, if any, ORs, et. al.) supporting their claim that their house has been heavily or totally damaged.
<ul style="list-style-type: none"> <li>• There are 23 claimants who are LGU funded but working in the division office, the division didn't release the fund since LGU funded are not included in the guidelines.</li> </ul>	<ul style="list-style-type: none"> <li>• Only nationally-funded employees are provided financial assistance from the PSF. These cases are for clearance of DepEd principals. In case this is approved, those who are LGU-funded shall be last priority of additional employees to be recommended by the DepEd CO for the allocation of funds from the savings, which will be recommended by the DepEd for fund realignment.</li> </ul>
<ul style="list-style-type: none"> <li>• Seven (7) personnel in the Division of Passi City were included in the list of beneficiaries in the Division of Iloilo. The SDS already wrote a letter to the Secretary regarding the matter and received no reply. Can they use the savings to pay for the seven teachers?</li> </ul>	<ul style="list-style-type: none"> <li>• Write a letter of endorsement to DepEd CO</li> <li>• As per previous supplemental guidelines per coordination meeting last 2015 July, if fund is sufficient, division can release funds based on the provided list of recipient. If not, fund transfer is necessary.</li> </ul>
<ul style="list-style-type: none"> <li>• Personnel from Western Visayas State University (WVSU) were included in the list of beneficiaries in the Division of Iloilo. Since they are not DepEd employees, the allocated fund was not released to them. The money was already reverted to the treasury.</li> </ul>	<ul style="list-style-type: none"> <li>• These cases are for clearance of DepEd principals. DepEd cannot release funds to non-DepEd employees. Since funds were already reverted to the Treasury, PMS will check what to do to resolve the issue.</li> </ul>
<ul style="list-style-type: none"> <li>• For additional beneficiaries, can the CO provide a written memorandum?</li> </ul>	<ul style="list-style-type: none"> <li>• Yes, CO will provide a written memorandum/ guidelines for the additional list of beneficiaries for inclusion in PSF, if this will be approved by the OP/Office of the Executive Secretary.</li> </ul>
<ul style="list-style-type: none"> <li>• How to return/ revert the remaining/ unused funds from the 1<sup>st</sup> tranche.</li> </ul>	<ul style="list-style-type: none"> <li>• Funds returned to the Treasury or PMS cease to be savings. The unused funds should be returned to DepEd Trust Account as the funds are considered a donation and not part of GAA.</li> </ul>
<ul style="list-style-type: none"> <li>• Can CO release an official statement so that all the regions and divisions concerned will have a uniform articulation on the matter?</li> </ul>	<ul style="list-style-type: none"> <li>• Yes, the CO will submit an update on the status of Yolanda PSF Financial Assistance to the Secretary and write a memorandum to be signed by the USEC or Secretary.</li> </ul>

<b>Issues/ Concern</b>	<b>Resolution</b>
<ul style="list-style-type: none"> <li>Who will handle the PSF Financial Assistance for Yolanda and Earthquake Affected Personnel and what would be the flow/ process?</li> </ul>	<ul style="list-style-type: none"> <li>DRRMS will now handle the coordination of the PSF Financial Assistance for Yolanda and Earthquake Affected Personnel.</li> <li>The DO will send the audited liquidation documents to DepEd CO Accounting Division. Accounting Division will transmit it to PMS, cc DRRMS. DRRMS will do the follow up with PMS for updates and status of liquidation.</li> </ul>

**Documentary Requirements for the Liquidation of the PSF Assistance for DepEd Employees Affected by Typhoon "Yolanda" and/or the 7.2 Magnitude Earthquake**

For the Agency:

1. Summary of Receipts and Disbursements signed by the Accountant and approved by the Head of Office;
2. Summary of checks issues or signed payroll;
3. Certified true copy of deposit slip of the PSF assistance;
4. Certified true copy of bank statements showing the deposit and withdrawal/s of the PSF assistance;
5. Computation of bank interest earnings if the account is interest-bearing or certification from the bank if the account is non-interest bearing;
6. Certification signed by the Agency Head or signatory of the DOD, stating that all documents submitted for the liquidated amount were properly evaluated and found complete and in order;
7. Original copy of Audited Report of Disbursement/Liquidation and Credit Notice issued by the agency's COA Resident Auditor;
8. Duly signed Summary of Fund Utilization, with table format as follows:

No.	Name	Complete Address*	Contact Number/s	Email Address (Optional)	Amount Liquidated	Fund Utilization**
1.	<u>Sample:</u> Juan dela Cruz	House No, Street, Brgy, City/Municipality, Province	09XX-XXXXXXX	juan.dc@yahoo.com		House repair. Labor and materials for installation of roofing, floor tiles and jalousie windows

\* Indicate complete address of repair/reconstructed/acquired house

\*\* Include description of house-related works completed using the PSF assistance. Example of fund utilization are as follows:

For house repair/reconstruction

- a. Labor and materials for installation of roofing, floor tiles and jalousie windows
- b. Materials for repainting of walls
- c. Labor and materials for repair of roofing, ceiling, gutters
- d. Labor for repair of roofing (GI sheets and steel/wooden trusses)
- e. Construction of extension/kitchen
- f. Labor and materials for concrete floor slab and
- g. Construction of new house (i.e. embankment, roofing, ceiling, plastered CHB walls, plumbing, electrical works, et. al.)

For acquisition of new house and/or lot

- a. Purchase of lot
- b. Partial payment/downpayment for purchase of house and lot

Please indicate other house-related works not mentioned above, deemed applicable.

# Regional Discussion on Yolanda Assistance for DepEd Employees

Ecotech, Lahug City  
 24 July 2015

	ISSUE	RESOLUTION	REMARKS
Leyte, Aklan, Passi, Capiz, Cadiz, Ormoc, Tacloban, Bogo	1. Households already received Emergency Shelter Assistance (DSWD) coursed through the barangay, are they still entitled to PSF?	<ul style="list-style-type: none"> <li>(PMS) PSF is on top of the ESA</li> <li>PSF is subject to liquidation and validation process</li> </ul>	
Ormoc	2. Barangay is not issuing certification because of ESA  3 Barangays	Certification is necessary if the before, during and after documentation is not available  Issue an advisory for guidance of barangay officials  First councilor could sign in behalf of the barangay captain  Clarify with DSWD Region VIII  Inform the three barangays to resolved the issue between ESA and PSF	*Upon liquidation, PMS will validate through field visits

	ISSUE	RESOLUTION	REMARKS
Ormoc, E Samar, Region VIII, Boronganm Tacloban, Leyte, Sagay, Antique	3. The recipient already died (post-disaster), can the dependents receive on behalf of the deceased?	<ul style="list-style-type: none"> <li>• Provided the employee died after the event and the beneficiary lives in the same household</li> <li>• If single, parents can claim whether living in the same household or not</li> <li>• The agency should endorse the legal beneficiaries</li> </ul>	
Leyte	4. Since it is indicated that the recipient should be the owner of the house, can the affected personnel still be entitled even if they are renting the house?	<ul style="list-style-type: none"> <li>• Owned by the employee, spouse of parents of the single employee</li> <li>• If single stationed in different area is still entitled if parent's house was damaged</li> <li>• Married employees constructed an extension beside parents' house can claim assistance (Census)</li> <li>• Married living with parents should certify that they are in the household prior to the event</li> </ul>	
	5. Single living with the grandparents but assuming all the expenses as the head of the household	Not qualified	

	ISSUE	RESOLUTION	REMARKS
	6. Substitute teachers during Yolanda/Bohol earthquake, are they entitled?	Yes, as long their contracts are under DepEd	
	7. Job order, teaching and non-teaching personnel, outsourced personnel	Yes, as long as DepEd employees at the time of calamity and are paid under DepEd funds	
	8. Teaching and non-teaching personnel stationed in DepEd paid under SEF	No, since the contract is not under DepEd	
	9. Husband and wife are DepEd teachers, are they both entitled?	1 beneficiary only	
	10. Beneficiaries are living in the danger zone (No Build Zone), do they qualify? Can they use the fund for repair/construction either in the same location or in another location?	<ul style="list-style-type: none"> <li>• If in danger zone, recipient cannot use the assistance to repair/construct the house in similar location</li> <li>• For ambiguous danger zones should be clarified with the local government units</li> <li>• For Bohol EQ, MGB clearance is not required</li> </ul>	

	ISSUE	RESOLUTION	REMARKS
	11. Beneficiaries are living in the danger zone (No Build Zone), can the funds be used to purchase land in another location?	Funds be used to buy land in another area	
	12. Beneficiary is currently AWOL and cannot be located	If the beneficiary cannot be located, agency discretion	
	13. The employee is in the list but already recommended for dismissal after the assistance was approved	Agency discretion but check with CSC policies for consistency	
	14. Upgrading of the extent of damage from partially to totally damaged	<ul style="list-style-type: none"> <li>No upgrading, since the approved budget does not cover this</li> <li>Downgrade but substantiate</li> </ul>	
	15. Some were not included in the list due to time constraints and difficulty to report for work, can we still submit?	No	
	16. Information on the list of 2 <sup>nd</sup> batch recipient to properly inform employees	<ul style="list-style-type: none"> <li>Timeline for the processing of Batch 2</li> <li>If the division submitted for Batch 2 will give an idea who will be the remaining recipients. Communicate to employees that these are still on process</li> </ul>	

	ISSUE	RESOLUTION	REMARKS
	17. Government employee couple in different agencies	Only 1 beneficiary	
	18. Teachers on terminal leave, still in the service at the time of calamity?	yes	
	19. Downgrading of assistance from Total to partial damage	Yes but justify	
	20. DepEd employees stationed in different divisions, but are residents of affected municipalities	Yes provided that they live in the house	
	21. Not included in the list even if their municipalities are affected because their work station did not declare state of calamity so not request for submission was made	No	

	ISSUE	RESOLUTION	REMARKS
	22. Can employees that incurred minor damages be entitled to PSF?	Yes, as long as part of the list	
	23. Employee in Biliran but resident of Coron, Palawan	Please refer to issue 4	
	24. Double entry, same amount	Delete, only one should be released to beneficiary. The division has to report to CO.	
	25. Double entry, not similar amount	Refer to original list and validate before releasing the fund. Please note that this will be subject to validation of PMS after submission of liquidation requirements	
Bohol, Bogo, Ormoc, Passi, Catbalogan	26. Teachers submitted to OCD but names are not in the list	Re-submit the original list	Entries that do not indicate the address and extent of damage were deleted from the list

	ISSUE	RESOLUTION	REMARKS
Ormoc, Tagbilaran, Aklan	27. Summary does not match with the list of recipients	Re-submit list to PMS reconcile	
	28. Mixed up entries: names that do not belong in the region/division	Re-submit list to PMS reconcile	
	29. Swapping of funds across divisions	If fund is sufficient, can release funds based on the provided list of recipients If not, fund transfer is necessary	All discrepancies in the list i.e. spelling, wrong entries, among others should be reported for proper action
	30. Submitted the list but did not get allocation, can we re-submit?	No	
	31. No legal document for the ownership, can they claim?	Please refer to issue 4	
Tacloban, Passi, Bogo, Cebu	32. Same name but different status (totally and partially damaged)	Divisions should validate before releasing the assistance	

	ISSUE	RESOLUTION	REMARKS
	33. Submitted list of recipients but some did not incur actual damages	Disqualify but substantiate	
	34. Husband and wife living separately, can they both receive the assistance?	Only 1 recipient	Determinant: owned property
	35. Employee with more than 1 property, both damaged but submitted only one entry	Only 1 recipient	
	36. What is the definition of totally and partially damaged	Totally damaged: inhabitable  Partial: can be repaired/rehabilitated	

	ISSUE	RESOLUTION	REMARKS
	37. Submission of liquidation reports	DepEd will write PMS recommending that audit will be done at the division or region level COA then prepare disbursement report for submission to PMS	<ul style="list-style-type: none"> <li>Employee submits liquidation report to DO then DO audit. DO will prepare a summary</li> <li>CO receives, compiles and transmits to PMS for audit and validation and release of the 2<sup>nd</sup> tranche</li> </ul>
		DepEd will write a letter proposing for the amendment of the deed of donation, including the proposed process for liquidation	Audit can be done by the division/region COA to minimize cost of transporting the documentation and reproduction of liquidation reports



## Entries that can be corrected

- Spelling of names
- Names distributed in another division

## Other agreements and reminders

- Original list will be used to cross check the distribution
- Accounting division will come up with an internal monitoring process to track the progress of liquidation
- 2<sup>nd</sup> tranche will be released once the liquidation reports are validated
- Division will decide on the fund distribution mechanism i.e. check or cash

Annex C - Status of PSF Batch 1, First Tranche

PSF Financial Assistance for DepEd Personnel Affected by STY Yolanda and 7.2 Magnitude Earthquake  
 BATCH 1 Status of Releases and Liquidation

Region	Payee	PSF Assistance	Number of Beneficiaries	From DepEd Accounting Division						From PMS		
				Released PSF Assistance (1st Tranche)	Check Date	Check Number	Liquidation	Balance After Liquidation	Date Forwarded to PMS	Released PSF Assistance (1st Tranche)	Submitted Financial Docs	Remarks
IV-A	DepEd RO IV-A	130,000.00	2	65,000.00	7/1/2015	755261	65,000.00	-	14-Apr-16*	65,000.00	✓	For submission of original or C/C of liquidation documents
IV-A	Tarlauan City	30,000.00	1	15,000.00	12/3/2015	1092381	15,000.00	-	19-Apr-16	15,000.00	✓	For submission of original or C/C of liquidation documents
IV-B	Palawan	3,000,000.00	30	1,500,000.00	7/1/2015	755268	15,000.00	1,500,000.00	-	21-Apr-16	✓	For submission of all liquidation documents
NIR	Cadiz City	30,000.00	1	15,000.00	7/1/2015	755263	15,000.00	-	21-Apr-16	90,000.00	✓	For submission of other liquidation documents
NIR	Escalante City	180,000.00	6	90,000.00	7/1/2015	755284	2,365,000.00	90,000.00	21-Apr-16	2,365,000.00	✓	For submission of all liquidation documents
NIR	Sagay City	4,730,000.00	48	2,365,000.00	7/1/2015	755272	5,510,000.00	2,365,000.00	12-Feb-16*	5,780,000.00	✓	For submission of all liquidation documents
V	Masbate	11,560,000.00	327	5,780,000.00	7/1/2015	755267	30,000.00	270,000.00	-	30,000.00	✓	For submission of other liquidation documents
VI	Guimaras	60,000.00	2	30,000.00	7/1/2015	755289	9,885,000.00	995,000.00	14-Oct-16	10,580,000.00	✓	None
VI	Passi City	21,160,000.00	549	10,580,000.00	7/1/2015	755270	14,455,000.00	2,430,000.00	26-Jan-16	16,885,000.00	✓	For submission of lacking liquidation documents
VI	Roxas City	33,770,000.00	722	16,885,000.00	7/1/2015	755271	33,175,000.00	4,340,000.00	19-Apr-16	37,515,000.00	✓	For submission of other liquidation documents
VI	Aklan	75,030,000.00	1,948	37,515,000.00	7/1/2015	755280	18,455,000.00	2,005,000.00	19-Apr-16	20,460,000.00	✓	None
VI	Antique	40,920,000.00	1,112	20,460,000.00	7/1/2015	755281	44,455,000.00	6,090,000.00	15-Dec-15**	50,545,000.00	✓	For submission of other liquidation documents
VI	Capiz City	101,090,000.00	2,644	50,545,000.00	7/1/2015	755282	99,675,000.00	15,010,000.00	19-Aug-16	114,685,000.00	✓	For submission of lacking liquidation documents
VI	Iloilo	229,370,000.00	5,779	114,685,000.00	7/1/2015	755283	9,140,000.00	420,000.00	10-Feb-16	9,560,000.00	✓	None
VII	Bogo City	19,120,000.00	474	9,560,000.00	7/1/2015	755273	1,600,000.00	1,600,000.00	-	74,095,000.00	✓	For submission of all liquidation documents
VII	Tagbilaran City	3,200,000.00	74	1,600,000.00	7/1/2015	755274	24,285,000.00	74,095,000.00	14-Oct-16	28,900,000.00	✓	For submission of liquidation documents
VII	Cebu	148,190,000.00	3,710	74,095,000.00	7/1/2015	755284	15,000.00	525,000.00	-	3,145,000.00	✓	For submission of all liquidation documents
VII	Bohol	57,800,000.00	1,467	28,900,000.00	7/1/2015	755285	2,580,000.00	45,000.00	12-Feb-15	1,300,000.00	✓	For submission of lacking liquidation documents
VIII	Leyte	30,000.00	1	15,000.00	7/1/2015	755266	12,480,000.00	17-Nov-16	12,480,000.00	19,795,000.00	✓	Submitted to PMS last 17 Nov 2016***
VIII	Calbayog City	1,050,000.00	21	525,000.00	9/24/2015	1092365	935,000.00	43,365,000.00	-	43,365,000.00	✓	For submission of all liquidation documents
VIII	Region VIII	6,290,000.00	142	3,145,000.00	7/1/2015	755275	19,350,000.00	19,350,000.00	-	28,975,000.00	✓	With lacking documents for P 19,350,000.00
VIII	Baybay City	5,250,000.00	161	2,625,000.00	7/1/2015	755276	28,975,000.00	35,230,000.00	-	35,230,000.00	✓	For submission of other liquidation documents
VIII	Billan	2,600,000.00	26	1,300,000.00	7/1/2015	755277	1,150,000.00	150,000.00	-	642,130,000.00	✓	For submission of all liquidation documents
VIII	Borongan	24,960,000.00	349	12,480,000.00	7/1/2015	755278	18,860,000.00	935,000.00	7-Jan-16	19,795,000.00	✓	For submission of all liquidation documents
VIII	Samar	39,590,000.00	706	19,795,000.00	7/1/2015	755279	100,640,000.00	19,350,000.00	-	119,990,000.00	✓	For submission of all liquidation documents
VIII	Eastern Samar	86,730,000.00	1,575	43,365,000.00	7/1/2015	755286	28,975,000.00	28,975,000.00	-	28,975,000.00	✓	For submission of other liquidation documents
VIII	Leyte	239,980,000.00	4,896	119,990,000.00	7/1/2015	755287	35,230,000.00	35,230,000.00	-	642,130,000.00	✓	For submission of all liquidation documents
VIII	Ormoc	57,950,000.00	1,521	28,975,000.00	7/1/2015	755288	276,985,000.00	-	-	-	✓	For submission of all liquidation documents
VIII	Tacloban City	70,460,000.00	1,371	35,230,000.00	7/1/2015	755289	-	-	-	-	✓	For submission of all liquidation documents
	<b>Total</b>	<b>1,284,260,000.00</b>	<b>29,665</b>	<b>642,130,000.00</b>			<b>365,165,000.00</b>	<b>276,985,000.00</b>		<b>642,130,000.00</b>		

\* Need to be validated

\*\* From the receiving copy sent to PMS

\*\*\*Amount liquidated to be determined

Annex D - Status of PSF Batch 2, First Tranche

PSF Financial Assistance for DepEd Personnel Affected by STY Yolanda and 7.2 Magnitude Earthquake  
 BATCH 2 Status of Releases and Liquidation

REGION	PAYEE	PSF Assistance	Number of Beneficiaries	From DepEd Accounting Division						From PMS										
				Released PSF Assistance (1st Tranche)	Check Date	Check Number	LIQUIDATION	BALANCE AFTER LIQUIDATION	Date Forwarded to PMS	Released PSF Assistance (1st Tranche)	Submitted Financial Docs	Remarks								
IV B	Romblon	550,000.00	16	275,000.00	2/12/2016	190201		275,000.00												
V	Masbate	60,000.00	2	30,000.00	2/12/2016	190228		30,000.00												
NIR	Cardiz City	3,070,000.00	35	1,505,000.00	2/12/2016	190211	1,355,000.00	150,000.00		6-Oct-16										
NIR	Sagay City	11,620,000.00	385	5,810,000.00	2/12/2016	190229		5,810,000.00												
VI	Antique	7,050,000.00	151	3,525,000.00	2/12/2016	190210		3,525,000.00												
VI	Capiz	147,060,000.00	4,069	73,530,000.00	2/12/2016	190218		73,530,000.00												
VI	RO VI	530,000.00	13	265,000.00	2/12/2016	190224		265,000.00												
VI	Iloilo	6,860,000.00	154	3,430,000.00	2/12/2016	190212		3,430,000.00												
VI	Passi City	1,830,000.00	61	915,000.00	2/12/2016	190203		915,000.00												
VI	Roxas City	4,780,000.00	136	2,390,000.00	2/12/2016	190213	2,300,000.00	90,000.00		18-Aug-16*										
VII	Bogo City	8,220,000.00	197	4,110,000.00	2/12/2016	190215	155,000.00	3,955,000.00		13-May-16										
VII	Bohol	114,420,000.00	2,288	57,210,000.00	2/12/2016	190222		57,210,000.00												
VII	Cebu	48,380,000.00	1,286	24,190,000.00	2/12/2016	190220		24,190,000.00												
VII	Tagbilaran	60,000.00	2	30,000.00	2/12/2016	190204		30,000.00												
VIII	Baybay City	100,000.00	1	50,000.00	2/12/2016	190205	50,000.00	-		30-Mar-16										
VIII	Biliran	1,950,000.00	65	975,000.00	2/12/2016	190206		975,000.00												
VIII	Borongan City	13,440,000.00	448	6,720,000.00	2/12/2016	190216		6,720,000.00												
VIII	Calbayog City	1,050,000.00	21	525,000.00	2/12/2016	190223		525,000.00												
VIII	Catboangan City	540,000.00	11	270,000.00	2/12/2016	190225		270,000.00												
VIII	Eastern Samar	15,780,000.00	302	7,890,000.00	2/12/2016	190227		7,890,000.00												
VIII	Leyte	222,070,000.00	5,592	111,035,000.00	2/12/2016	190221	100,640,000.00	10,365,000.00		22-Mar-16										
VIII	Ormoc City	1,050,000.00	35	525,000.00	2/12/2016	190221		525,000.00												
VIII	RO VIII	280,000.00	4	130,000.00	2/12/2016	190209		130,000.00												
VIII	Samar	6,000,000.00	130	3,000,000.00	2/12/2016	190230		3,000,000.00												
VIII	Tacloban City	14,650,000.00	283	7,325,000.00	2/12/2016	190226		7,325,000.00												
	<b>TOTAL</b>	<b>631,260,000.00</b>	<b>15,687</b>	<b>315,630,000.00</b>			<b>104,500,000.00</b>	<b>211,130,000.00</b>												

\*From the receiving copy sent to PMS