



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF BULACAN

January 28, 2026

DIVISION MEMORANDUM

No. 50 s. 2026

SUBMISSION OF NOTICE OF SALARY ADJUSTMENT (NOSA) FOR C.Y 2026

To: Asst. Schools Division Superintendents
Division Chiefs
Education Program Supervisors
Division Unit Heads
Public Schools District Supervisors
Elementary and Secondary School Principals/OIC
All others Concerned

1. In compliance with the National Budget Circular (NBC) No. 601 dated January 22, 2026, which implements the Third Tranche of the Updated Salary Schedule for the Civilian Government Personnel under Executive Order No. 64.s, s. 2024 dated August 2, 2024, please be informed of the submission of the following document:

Document	Deadline of Submission	Signatory
Notice of Salary Adjustment (NOSA)	February 6, 2026	Head of Agency

2. Please use the attached prescribed templates for permanent and casual employees.
3. All accomplished Notice of Salary Adjustment (NOSA) shall be submitted online through the following email addresses: Kindly refer to Annex A for the detailed process flow and Annex B and C for the prescribed template.

bulacanpersonnel@deped.gov.ph
CC: bulacanrecords@deped.gov.ph



Address: Provincial Capitol Compound, Brgy. Guinhawa,
City of Malolos, Bulacan

Website: <https://bulacan.deped.com>
Email: bulacan@deped.gov.ph



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4. For further reference and guidance, kindly refer to National Budget Circular (NBC) No. 601 dated January 22, 2026.



CECILIA E. VALDERAMA, PhD.CESO VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

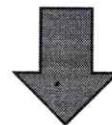


Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF BULACAN

Annex A to Division Memorandum 50 s. 2026

**ONLINE SUBMISSION OF NOTICE OF SALARY ADJUSTMENT
(NOSA) C.Y 2026**

Preparation of the Notice of
Salary Adjustment (NOSA) using
the prescribed template.



Submit the accomplished NOSA
online through the Personnel
Unit's official email address, with
a copy furnished to the Records
Unit



The signed Notice of Salary
Adjustment (NOSA) shall be
transmitted to the official address
of the concerned District/ School



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF BULACAN

ANNEX B – Division Memorandum No. 50 s. 2026

Notice of Salary Adjustment

(DATE)

(NAME)
(DISTRICT-ELEM/SCHOOL-SECONDARY)
Employee No.:

Sir/Madam:

Pursuant to National Budget Circular No. 601 dated January 22, 2026, implementing Executive Order No. 64 dated August 2, 2024, your salary is hereby adjusted effective January 1, 2026, as follows:

1. Adjusted monthly basic salary effective January 1, 2026, under the new Salary Schedule; SG _____ Step _____ ₱ _____
2. Actual monthly basic salary as of December 31, 2025 SG _____, Step _____ ₱ _____
3. Monthly salary adjustment effective January 1, 2026 (1-2) ₱ _____

It is understood that this salary adjustment is subject to review and post-audit, and to appropriate re-adjustment and refund if found not in order.

Very truly yours,

CECILIA E. VALDERAMA, PhD, CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Position Title: _____

Salary Grade: _____

Item No./Unique No., FY 2026 Personnel Service Itemization
And/or Plantilla of Personnel: _____

Copy Furnished: GSIS

Note: The original of this NOSA is in digital format



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF BULACAN

ANNEX C – Division Memorandum No. 50 s. 2026

**Notice of Salary/Wage Adjustment
(For Casual Employee)**

(DATE)

(NAME)
(DISTRICT-ELEM/SCHOOL-SECONDARY)

Sir/Madam:

Pursuant to National Budget Circular No. 601 dated January 22, 2026, implementing Executive Order No. 64 dated August 2, 2024, your salary is hereby adjusted effective January 1, 2026, as follows:

1. Monthly basic salary/daily wage rate, under the new Salary Schedule; SG _____ P _____
2. Actual monthly basic salary/daily wage rate as of December 31, 2025; SG _____ P _____
3. Monthly salary adjustment/Daily wage adjustment effective _____ (1-2) P _____

It is understood that this salary adjustment is subject to review and post-audit, and to appropriate re-adjustment and refund if found not in order.

Very truly yours,

CECILIA E. VALDERAMA, PhD, CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Position Title: _____
Salary Grade: _____

Copy Furnished: GSIS

Note: The original of this NOSA is in digital format



Address: Provincial Capitol Compound, Brgy. Guinhawa,
City of Malolos, Bulacan
Website: <https://bulacanped.com.ph>
Email: bulacan@deped.gov.ph



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT

NATIONAL BUDGET CIRCULAR

No. 601

January 22, 2026

TO : Heads of Departments, Agencies, and Other Offices of the National Government, Including Commissions/Offices under the Constitutional Fiscal Autonomy Group (CFAG), State Universities and Colleges (SUCs), and Government-Owned or -Controlled Corporations (GOCCs); and All Others Concerned

SUBJECT : Implementation of the Third Tranche of the Updated Salary Schedule for the Civilian Government Personnel Under Executive Order (EO) No. 64, s. 2024

1.0 Background

EO No. 64, s. 2024¹ provides an updated Salary Schedule for the civilian government personnel to ensure an effective, competitive, and sustainable Compensation and Position Classification System (CPCS) that attracts, retains, and engages high-performing civil servants.

Section 5 thereof provides that the updated Salary Schedule for the civilian personnel shall be implemented in four (4) tranches, from Fiscal Year (FY) 2024 to FY 2027, with the **third tranche** beginning on **January 1, 2026**.

2.0 Purpose

This Circular provides the implementing guidelines, rules, and regulations for the third tranche of the updated Salary Schedule for the civilian personnel under EO No. 64, s. 2024.

3.0 Coverage

This Circular applies to all civilian government personnel, now existing or hereafter created in the Executive, Legislative, and Judicial Branches, the Constitutional Commissions and other Constitutional Offices, SUCs, and GOCCs

¹ Updating the Salary Schedule for Civilian Government Personnel and Authorizing the Grant of an Additional Allowance, and For Other Purposes

not covered by Republic Act (RA) No. 10149² and EO No. 150, s. 2021³, as repealed or modified by EO No. 95, s. 2025⁴, regardless of the appointment status, i.e., whether regular, casual, or contractual; appointive or elective; and on a full-time or part-time basis.

4.0 Exclusions

This Circular shall **not** apply to the following:

- 4.1 Military and uniformed personnel;
- 4.2 Government agencies exempt from RA No. 6758⁵, as amended, as expressly provided in their respective enabling laws or charters, and are actually implementing their respective CPCS approved by the President of the Philippines;
- 4.3 GOCCs under RA No. 10149 and EO No. 95, s. 2025, which shall be covered by a CPCS established by the Governance Commission for GOCCs (GCG) and approved by the President of the Philippines; and
- 4.4 Individuals engaged without employer-employee relationship and funded from non-Personnel Services (PS) appropriations/budgets, as follows:
 - 4.4.1 Consultants and experts engaged for a limited period to perform specific activities or services with expected outputs;
 - 4.4.2 Laborers engaged through job contracts (*pakyaw*) and those paid on piecework basis;
 - 4.4.3 Student workers and apprentices; and
 - 4.4.4 Those whose services are engaged through job orders, contracts of service, or others similarly situated.

5.0 Third Tranche Implementation of the Updated Salary Schedule for the Civilian Personnel Effective January 1, 2026

The new salary rates shall take effect beginning January 1, 2026 in accordance with the Third Tranche Monthly Salary Schedule for the civilian personnel under EO No. 64, s. 2024, attached as **Annex A** to this Circular.

² An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or -Controlled Corporations and to Strengthen the Role of the State in its Governance and Management to Make Them More Responsive to the Needs of Public Interest and For Other Purposes

³ Approving the Compensation and Position Classification System (CPCS) and Index of Occupational Services, Position Titles and Job Grades for GOCCs (IOS-G) Framework, Repealing Executive Order No. 203 (s. 2016), and For Other Purposes

⁴ Approving the Compensation and Position Classification System II and Pay Grades for Government-Owned or -Controlled Corporations, Repealing Executive Order No. 150 (s.2021), and For Other Purposes

⁵ An Act Prescribing a Revised Compensation and Position Classification System in the Government and For Other Purposes

5.1 Rules for Adjusting Salaries

- 5.1.1 The salaries of incumbent civilian personnel shall be adjusted to the rates in the Salary Schedule in **Annex A** corresponding to the designated steps of the salary grade allocations of their positions as of December 31, 2025, provided, that their positions and salary grades are in accordance with the Index of Occupational Services, Occupational Groups, Classes, and Salary Grades issued under Budget Circular No. 2022-2⁶, including any subsequent additions or modifications thereto.
- 5.1.2 If the actual monthly basic salary of an incumbent as of December 31, 2025 falls between steps of the salary grade allocation of the position due to the grant of a service award or as a result of demotion or transfer due to the exigency of the service, the salary shall be adjusted to the rate of the higher step in the Salary Schedule in **Annex A**.
- 5.1.3 If the actual monthly basic salary of an incumbent as of December 31, 2025 exceeds Step 8 of the salary grade allocation of the position:
 - 5.1.3.1 The salary shall be adjusted to the rate for Step 8 of the same salary grade in the Salary Schedule in **Annex A**.
 - 5.1.3.2 The employee shall not be entitled to salary increase if the actual salary as of December 31, 2025 exceeds the rate for Step 8 of the same salary grade in the Salary Schedule in **Annex A**.
- 5.1.4 The salary of a new hire shall be the rate corresponding to Step 1 of the salary grade allocation of the position in the Salary Schedule in **Annex A**.
- 5.1.5 The salaries/wages of the contractual/casual personnel shall be adjusted to the rates corresponding to Step 1 of the salary grade allocations of their positions in the Salary Schedule in **Annex A**.

The adjusted daily wage rates of casual personnel shall be computed by dividing the monthly rates by 22 workdays per month.
- 5.1.6 Compulsory retirees whose services have been extended beyond December 31, 2025 shall be entitled to salary increase based on Items 5.1.1 to 5.1.3 of this Circular, whichever is applicable.

⁶ Index of Occupational Services, Occupational Groups, Classes and Salary Grades, CY 2022 Edition (April 5, 2022)

However, their retirement benefits, including Terminal Leave Benefits, shall be computed based on their monthly basic salaries as of the day prior to the effective date of their retirement, in accordance with existing laws, rules, and regulations.

Annex C contains illustrative examples of how to apply the above salary rules.

6.0 Implementation of the Third Tranche Salary Schedule in GOCCs under the coverage of the Department of Budget and Management (DBM)

- 6.1 The implementation of the Third Tranche Monthly Salary Schedule in GOCCs covered by the DBM shall be determined by their respective governing boards, provided it shall not be earlier than January 1, 2026.
- 6.2 GOCCs which do not have sufficient funds to fully implement the Salary Schedule in **Annex A** may adopt their own salary schedules at lower rates but at a uniform percentage of the salaries in **Annex A**.
- 6.3 When developing such salary schedules, GOCCs shall ensure that they can fund on a sustainable basis the salary adjustments, including the government counterparts to the Retirement and Life Insurance Premiums (RLIP), Pag-IBIG Contributions, PhilHealth Contributions, and the Employees Compensation Insurance Premiums.
- 6.4 The relevant rules in this Circular shall apply when adjusting the salaries of incumbent personnel, effective not earlier than January 1, 2026.

7.0 Procedural Guidelines

- 7.1 The Human Resource Management Officer (HRMO)/Administrative Officer (AO) of a national government agency (NGA) or GOCC shall prepare Notices of Salary Adjustment (NOSAs) for the incumbent civilian personnel by following the format marked as **Annex B-1** or **Annex B-2**, whichever is applicable, for approval by the Head of Agency.

On the other hand, the HRMO/AO is no longer required to prepare NOSAs for personnel whose actual monthly salaries as of December 31, 2025, exceed the rates corresponding to Step 8 of the salary grade allocations of their positions in **Annex A**.

- 7.2 When using digital/electronic signatures for NOSAs, agencies must follow the guidelines for the purpose, as provided under DBM Circular Letter No. 2024-7⁷.

⁷ Guidelines on the Use of Digital and Electronic Signature for the Notice of Step Increment (NOSI) and Notice of Salary Adjustment (NOSA) (February 27, 2024)

- 7.3 The NOSAs shall be issued to the personnel concerned, copy furnished the Government Service Insurance System (GSIS) if they are members thereof.
- 7.4 The salary adjustment under this Circular shall be subject to the usual accounting and auditing laws, rules, and regulations, and to appropriate re-adjustment if found not in order. The personnel concerned shall refund any overpayments received.

8.0 Fund Sources

- 8.1 The amounts required for the herein salary adjustment and related fixed expenditure increases for civilian government personnel are already incorporated in the respective agency budgets under RA No. 12314 or the FY 2026 General Appropriations Act (GAA).
- 8.2 The amounts required to implement the salary adjustment and related fixed expenditure increases of casual and contractual personnel in NGAs whose salaries are drawn from the lumpsum appropriations for non-itemized positions shall be sourced from the agency's lumpsum appropriations included in its FY 2026 budget.
- 8.3 For covered GOCCs, the amounts shall be charged against their approved Corporate Operating Budgets (COBs), provided that the national government shall not release funds for salary adjustment or any related expenditures; provided, further, that the GOCCs shall not resort to borrowings for the purpose; and provided, furthermore, that the performance targets in their DBM-approved COBs are met and their programs/projects for the year are not adversely affected.

9.0 Release of Funds

- 9.1 The requirements for the implementation of the herein salary adjustment and the related fixed expenditures for personnel of NGAs shall be released through the following:

- 9.1.1 GAA as the Allotment Order

For the full year requirements of the salary adjustment, based on the number of filled positions as of December 31, 2025, chargeable against the respective agency's PS budget under the FY 2026 GAA; and

9.1.2 General Allotment Release Order

For the related fixed expenditures of the regular personnel, i.e., RLIP requirements, chargeable against automatic appropriations.

9.2 In case of deficiency arising from newly filled position(s) after the cut-off date, the agency concerned may submit a request to the DBM for the release of additional funds. Such request shall be subject to the submission of the required supporting documents for the processing of the PS deficiency, together with the following information:

- 9.2.1 Item Number, Position Title, Salary Grade, Name of Incumbent, Actual Salary, and Date of Assumption to Duty; and
- 9.2.2 The latest Statement of Appropriations, Allotments, Obligations, Disbursements, and Balances, highlighting the amount of allotments received and the corresponding obligations and disbursements incurred for salary adjustments.

10.0 Exempt Entities

Consistent with Section 8 of EO No. 64, s. 2024, exempt entities shall be governed by their respective CPCS, which shall be made effective upon the recommendation of the DBM or the GCG, as the case may be, and approved by the President of the Philippines.

Exempt entities refer to: (a) government agencies that are not covered by the CPCS authorized under RA No. 6758, as amended; (b) GOCCs governed by the CPCS established by the GCG under RA No. 10149 and EO No. 95, s. 2025; and (c) those authorized by law and have actually implemented their own CPCS.

11.0 Applicability to Certain Officials

Pursuant to Section 6 of Article VII and Section 10 of Article VI of the Constitution, the salaries authorized herein for the President of the Philippines, Vice-President of the Philippines, and Members of the Congress shall take effect only after the expiration of the respective terms of the present incumbents.

12.0 Responsibilities of Agencies

Agencies shall be responsible for the proper implementation of the provisions of this Circular. The responsible officers shall be held liable for any payment not in accordance with the provisions hereof, without prejudice to the refund by the employees concerned of any excess or unauthorized payments.

13.0 Resolution of Cases

Cases not covered by the provisions of this Circular shall be referred to the DBM for resolution.

14.0 Effectivity

This Circular shall take effect on January 1, 2026.



ROLANDO U. TOLEDO
Acting Secretary

