



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

DIVISION MEMORANDUM

No. 434, s. 2026

**ONLINE MEETING OF DIVISION AND IMPLEMENTING UNITS FINANCE
PERSONNEL**

To : Assistant Schools Division Superintendent
School Heads – Fiscal Autonomous Secondary Schools
Finance Personnel – Implementing Units
SDO Personnel
All Others Concerned

1. In line with the continuing efforts to strengthen financial management practices and promote collaboration among finance personnel, this Office will conduct an online meeting on September 28, 2026, at 8:30 am. Via MS Teams.
2. The activity aims to:
 - a. Enhance the quality, accuracy, and timeliness of financial reporting;
 - b. Strengthen coordination and collaboration among Implementing Units: and
 - c. Promote continuous improvement through innovations in budget planning, utilization, and disbursement processes.
3. The participants are the 62 Senior Bookkeepers of Autonomous Schools, who should be equipped with laptops and a strong internet connection. The link to the meeting will be sent on September 25, 2026, to the DepEd email address of the participants.
4. The attendance and active participation of all concerned is desired.

Budget Unit
September 23, 2025


CECILIA E. VALDERAMA, PhD, CESO VI
Schools Division Superintendent *7-0*



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

MEMORANDUM
OUF-2026- 2048

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
FINANCE AND BUDGET OFFICERS
ALL OTHERS CONCERNED

FROM : ATTY. EDSON BYRON L. SY
Undersecretary for Finance

SUBJECT : POOLING OF AVAILABLE FY 2026 RELEASED PERSONNEL
SERVICES (PS) ALLOTMENTS

DATE : September 02, 2026

Pursuant to Section 60 of the General Provisions (GPs) of the FY 2026 General Appropriations Act (GAA), and as implemented under Item 5.1.3 of the National Budget Circular (NBC) No. 599 dated January 05, 2026, any available released Personnel Services (PS) allotments may be utilized for the payment of deficiencies in authorized personnel benefits.

In this regard, all concerned offices are hereby requested to submit **on or before October 08, 2026**, to this office through the Finance Service – Budget Division via email at fs.bd@deped.gov.ph, copy furnished your Central Office, Budget Division counterpart, **a consolidated report of your FY 2026 PS requirements** with the following details:

- Unobligated PS Allotment as of August 31, 2026 (*shall be consistent with FAR Nos. 1 and 1-A as of August 31, 2026*);
- Additional PS Allotment Received starting September 1, 2026
- Estimated PS Requirement until December 31, 2026
- Estimated PS Savings/(Deficiency) for FY 2026

The analysis of your PS requirements shall focus on the **basic salary and other compensation and benefits**, including requirements for Special Hardship Allowance (SHA), Reclassification of Positions, Magna Carta Benefits for Public Health Workers, World Teachers' Day Incentive Benefit (WTDIB), and Retirement and Life Insurance Premiums (RLIP) – Government Share, while **requirements for Performance-Based Bonus (PBB), Monetization of Leave Credits, and Terminal Leave Benefits shall be excluded from the report.**

The Central Office - Budget Division will provide the necessary SharePoint link to facilitate the encoding of the required report. However, a copy of the consolidated report, duly signed by the Regional Director, shall likewise be submitted.



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Please note that any excess allotments from the released FY 2026 PS allocations of the entire Region will be pooled by the Central Office for distribution to DepEd Operating Units (OUs) with identified PS deficiencies. Therefore, it is imperative that the report include the PS requirements of all OUs within the region.

A separate memorandum detailing the process and guidance for effecting the transfer of available released FY 2026 PS allotments across different levels of governance within the Department shall be issued accordingly.

Further, please be reminded that under Item 3.17.1 of DBM NBC No. 599, the deadline for submission to the DBM of all agency requests requiring the issuance of obligational and disbursement authorities, as well as other similar approvals and authorizations, is November 16, 2026.

In view thereof, Regional Offices (ROs) are strongly encouraged to adopt procedures that will expedite the validation, consolidation and submission of your respective reports to DepEd-CO.

For strict compliance.