



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

September 21, 2026

DIVISION MEMORANDUM

No. 557, s. 2026

**ADVISORY ON THE POOLING OF AVAILABLE FY 2026 RELEASED
PERSONNEL SERVICES (PS) ALLOTMENTS**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisors/Principals/Head Teacher-In-Charge of the Districts
School Heads of Secondary Implementing Unit Schools (IU-Schools)
Finance Staff/Accountants/Bookkeepers and Disbursing Officer of Secondary IU-Schools
All Others Concerned

1. Attached is the Regional Memorandum No. 913, s. 2026 dated September 10, 2026 and Memorandum OUF-2026-2048 dated September 2, 2026, issued by Atty. Edson Byron K. Sy, Undersecretary for Finance, relative to Pooling of Available FY 2026 Released Personnel Services (PS) Allotments.
2. Please be reminded of the Division Deadline and manner of submission to wit:

Report	Format	Deadline of Submission
Aklan FY 2026 PS Pooling	1 copy in long bond paper signed in fresh ink	September 25, 2026
	Encoding in the link: https://tinyurl.com/AklanFY2026PSPooling	

3. Immediate dissemination of and compliance with this Memorandum are desired.

FELICIANO C. BUENAFE, JR. CESO V
Schools Division Superintendent

Encl. : as stated

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

PS ALLOTMENTS REPORTS

/ARLN



Republic of the Philippines
Department of Education
REGION VI-WESTERN VISAYAS

SEP 10 2026

REGIONAL MEMORANDUM
No. **913** s. 2026

**ADVISORY ON THE POOLING OF AVAILABLE FY 2026 RELEASED
PERSONNEL SERVICES (PS) ALLOTMENTS**

To: Schools Division Superintendents
All Others Concerned

1. Attached is Memorandum OUF – 2026 - 2048 dated September 2, 2026, issued by Atty. Edson Byron K. Sy, Undersecretary for Finance, relative to Pooling of Available FY 2026 Released Personnel Services (PS) Allotments.
2. Immediate dissemination of and compliance with this Memorandum are desired.


CRISTITO A. ECO, CESO III
Regional Director

Encl.: As Stated
Reference: As Stated
To be indicated in the Perpetual Index
under the following subjects:

PS
ALLOTMENTS
REPORTS

MIA/NJJ_FIN/RM- pooling PS allotments
2026-428/Sep. 9, 2026



Address: Duran Street, Iloilo City, 5000
Telephone Nos: (033) 337-0149
Email Address: region6@depd.gov.ph
Website: region6.depd.gov.ph



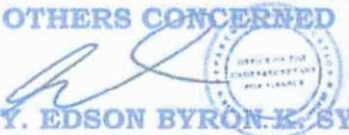
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Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2026- 2048

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

FROM :  **ATTY. EDSON BYRON K. 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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OFFICE OF THE UNDERSECRETARY FOR FINANCE

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.