



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

MEMORANDUM

No. 491, s. 2026

**SUBMISSION OF DOCUMENTS FOR FUNDING REQUESTS TO DEPED-NCR
AND DBM-NCR AND FOR PROCESSING OF CLAIMS FOR PAYMENT**

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Public Elementary and Secondary School Heads / OICs
Administrative Officer V
All Others Concerned

1. Relative to the issuance of **Regional Memorandum ORD-2026-821** dated October 8, 2026, and pursuant to **Section 3.17.1 of the National Budget Circular No. 599 (Guidelines on the Release of Funds for Fiscal Year (FY) 2026)** dated January 5, 2026, this is to inform the field that the Department of Budget and Management has set the deadline for agencies to submit requests for the issuance of obligational and disbursement authorities, including requests for additional Special Allotment Release Orders (SAROs) and Notice of Cash Allocations (NCAs), on November 16, 2026, Monday. Likewise, DepEd-NCR has directed the submission of funding requests to Finance Division not later than November 10, 2026, Tuesday to ensure timely processing of requests.

2. To conform with the deadline set by DepEd NCR and to give sufficient time for the SDO Finance (Budget and Accounting Units) to review and process funding requests, **all concerned offices and program owners** are requested to submit the following applicable documents related to their PPAs not later than November 4, 2026, Wednesday 12:00pm to SDO Budget Unit.

- 2.1 Work and Financial Plan
- 2.2 Travel Authority, Itinerary of Travel, Certificate of Appearance
- 2.3 Payroll
- 2.4 Purchase Request, Purchase Order / Contract
- 2.5 For Contracts awarded through Public Bidding, Tax Clearance Certificate for Final Settlement of Government Contracts

3. The issued DBM Circular Letter No. 2026-10 dated September 30, 2026, provides guidelines on Streamlining the Processing and Release of Funds for Personnel Services (PS) Deficiencies for Fiscal Year (FY) 2026, accordingly, it is advised that the review and updating of the Plantilla of Personnel (POP) in the Personnel Services Itemization and Plantilla of Personnel (PSIPOP) System must be done regularly. For further information, particular attention is invited to Item 6 of RM ORD-2026-821, ***"These reports (timely and accurate submission of FAR Nos. 1 and 1-A of concerned offices through the Unified Reporting System), together with the updated PSIPOP, shall serve as bases for the determination and processing of covered PS deficiencies by the DBM"***.



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SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

4. For the smooth and on-time processing of claims for payment in the Division Office Proper and to fully utilize the available funds, this is to remind all program owners and concerned offices on the cut-off dates for the Fourth Quarter of 2026 based on the issued DO Unnumbered 2026 - 121 dated March 10, 2026.

Month	Cut-off Date
October 2026	October 22, 2026
November 2026	November 23, 2026
December 2026 (Quarter End) (Year End)	December 16, 2026

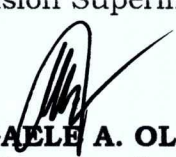
Obligation Request Status and the necessary supporting documents for expenses incurred in the implementation of PPAs including expenses for personnel services, traveling, training, supplies, communication and various reimbursements must be submitted to SDO Accounting Unit not later than 5:00pm on the cut-off date. The issued Division Memoranda No. 267, s.2024 dated September 19, 2024, and No. 083, s.2025 dated February 18, 2025, will serve as references on the necessary documentary requirements that must be attached to the ORS and Activity Request (AR) or Authority to Conduct (ATC) for MOOE transactions.

5. Immediate dissemination and compliance of this Memorandum is desired.

For:

VIOLETA M. GONZALES CESO VI
Schools Division Superintendent

By:


MA. REGALE A. OLARTE (SGOD)
Chief Education Supervisor
Officer-in-Charge

Enclosure: As stated

Reference: As stated

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

FUNDING REQUESTS

EXPENSES

KEM/ SUBMISSION OF DOCUMENTS FOR FUNDING REQUESTS TO DEPED-NCR AND DBM-NCR AND FOR PROCESSING OF CLAIMS FOR
PAYMENT
491 / 10/19/2026



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

**Office of the Schools Division
Superintendent**

October 15, 2026

MEMORANDUM

To : Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Administrative Officer V
Public Schools District Supervisors
Education Program Supervisors
Public and Private Elementary and Secondary School Heads/Officers-in-Charge
Teaching and Non-Teaching Personnel
All Others Concerned

DESIGNATION AS OFFICER-IN-CHARGE

1. This is to inform the field that in view of the attendance of the undersigned in the **ORIENTATION ON STRENGTHENING ARAL IMPLEMENTATION THROUGH DATA-DRIVEN INTERVENTION PROGRAMS IN IMPROVING LITERACY AND NUMERACY** on October 19-21, 2026, in Teachers' Camp, Baguio City, **Ms. Ma. Regale A. Olarte**, Chief Education Supervisor, SGOD, is designated as Officer-in-Charge on October 19, 2026, so as not to hamper the services of the Division.

2. She shall sign pertinent documents as:

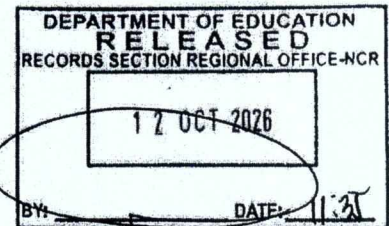
Ms. MA. REGAELE A. OLARTE (SGOD)
Chief Education Supervisor
Officer-in-Charge

3. For information and guidance.


VIOLETA M. GONZALES CESO VI
Schools Division Superintendent

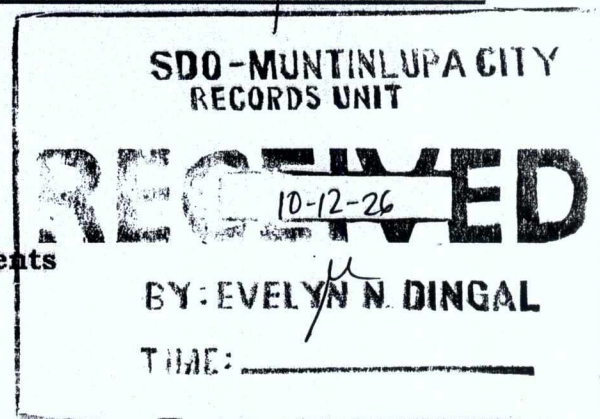


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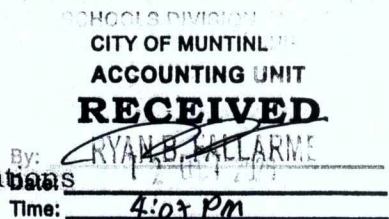


REGIONAL MEMORANDUM
ORD - 2026 - 821

TO: Schools Division Superintendents
Assistant Regional Director
Chiefs, Functional Division
Units / Section Heads
All Others Concerned



FROM: **JOCELYN DR ANDAYA**
Regional Director, NCR
concurrent Officer-In-Charge
Office of the Assistant Secretary for Operations



SUBJECT: **SUBMISSION OF DOCUMENTS FOR FY 2026 FUNDING REQUESTS TO DBM-NCR AND FOR PROCESSING OF CLAIMS FOR PAYMENT**

DATE: **October 8, 2026**

1. Pursuant to Section 3.17.1 of National Budget Circular (NBC) No. 599 dated January 5, 2026, the **Department of Budget and Management (DBM)** has **prescribed November 16, 2026 as the deadline** for the submission of agency requests requiring the issuance of obligational and disbursement authorities, including requests for additional Special Allotment Release Orders (SAROs) and Notices of Cash Allocation (NCAs), as applicable.

2. In view of the declaration of November 16 to 19, 2026 as special non-working days in Metro Manila, concerned offices are enjoined to submit their requirements ahead of the prescribed DBM deadline to allow sufficient time for the evaluation, consolidation, and processing of their requests.

3. Accordingly, all Field Offices, Functional Divisions, and other concerned offices of the Regional Office are hereby directed to submit their complete funding requests and supporting documents to the Finance Division **not later than November 10, 2026**, to provide sufficient time for review, validation, and subsequent submission to DBM-NCR within the prescribed deadline.



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4. For the Regional Office Proper

4.1 To facilitate the timely request of NCA, all **Obligation Requests and Status (ORS)** and **Disbursement Vouchers (DVs)**, together with their complete supporting documents, that are not covered by the comprehensive NCA release for FY 2026, particularly those chargeable against downloaded funds, including but not limited to training expenses, travel expenses, office supplies, communication expenses, and other authorized reimbursable expenditures, shall be submitted by the concerned Functional Divisions to the **Finance Division** on or before **November 5, 2026**.

4.2 Claims and supporting documents received **after November 5, 2026**, may no longer be accommodated for inclusion in the FY 2026 NCA request to DBM-NCR. Consequently, such claims shall be processed in accordance with the applicable rules and regulations on **Accounts Payable (AP)**, and payment thereof shall be subject to the availability of funds and the corresponding fund releases for FY 2027.

5. For **Personnel Services (PS) deficiencies**, enclosed is **DBM Circular Letter No. 2026-10 dated September 30, 2026**, which provides the guidelines for the Streamlining the Processing and Release of Funds for Personnel Services (PS) Deficiencies for Fiscal Year (FY) 2026 and Other Related PS Concerns, with particular emphasis on the **timely updating of the Plantilla of Personnel (POP) in the Personnel Services Itemization and Plantilla of Personnel (PSIPOP) system** in accordance with prescribed DBM requirements.

6. All concerned offices are likewise reminded to ensure the timely and accurate submission of **FAR Nos. 1 and 1-A through the Unified Reporting System (URS)**. **These reports, together with the updated PSIPOP, shall serve as bases for the determination and processing of covered PS deficiencies by the DBM.**

7. Likewise, all requests for **additional funding**, including those requiring a **Special Budget Request (SBR)**, shall be submitted with complete and properly accomplished supporting documents in accordance with the **2026 DBM Citizen's Charter**, to avoid delays in the evaluation, consolidation, and submission of requests to DBM-NCR and/or the DepEd Central Office, as applicable.

8. All concerned offices are reminded to strictly observe the prescribed deadlines and submit complete documentary requirements on time. Late or incomplete submissions may result in delayed processing or inclusion in the succeeding fiscal year's funding cycle, subject to existing budgeting, accounting, auditing, and fund release rules.

For strict compliance.



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

CIRCULAR LETTER

No. 2026-10
September 30, 2026

TO : All Heads of Departments, Agencies, Bureaus, and Offices of the National Government, including State Universities and Colleges (SUCs) and Constitutional Offices, and All Others Concerned

SUBJECT : STREAMLINING THE PROCESSING AND RELEASE OF FUNDS FOR PERSONNEL SERVICES (PS) DEFICIENCIES FOR FISCAL YEAR (FY) 2026

1.0 Background

- 1.1 Pursuant to **National Budget Circular (NBC) No. 549¹**, national government agencies (NGAs) are required to review and update their respective Personnel Services Itemization and Plantilla of Personnel (PSIPOP) on a monthly basis through the web-based application (https://psipop.dbm.gov.ph/gmis_agency/).

Specifically, **Columns 4 to 17** of the PSIPOP shall be regularly reviewed and updated by the agencies to reflect the personal profiles of the incumbents of positions, the actual salaries of the incumbents of positions, the geographical locations of the positions, etc. Thereafter, the authorized agency personnel shall upload the updated PSIPOP to the DBM database at end of each month.

Accordingly, the web-based PSIPOP serves as a reliable data source for determining the PS requirements of agencies, as may be required throughout the year.

- 1.2 Presently, the PSIPOP facility managed by the Department of Budget and Management (DBM) applies only to permanent civilian plantilla positions of the NGAs covered by the Salary Standardization Law (SSL).

¹ Monthly Updating of the Personal Services Itemization and Plantilla of Personnel (PSIPOP) Under the Web-based Application System (October 21, 2013)

- 1.3 Meanwhile, pursuant to Section 60 of the General Provisions (GPs) under the FY 2026 General Appropriations Act (GAA), and as implemented by **NBC No. 599²**, any available allotment for PS within a department or agency may be utilized by said department or agency for the payment of deficiencies in authorized personnel benefits.

2.0 Purpose

This Circular is issued to:

- 2.1 Streamline and enhance the processing of the PS requirements of agencies through the systematic utilization of the PSIPOP database, thereby, promoting efficiency, predictability, and accuracy; and
- 2.2 Determine the PS deficiencies and facilitate the release of funds based on the updated information in the DBM PSIPOP and the Financial Accountability Report (FAR) Nos. 1 and 1A submitted by agencies.

3.0 Coverage

- 3.1 The streamlined processing of the PS requirements shall apply to agencies with authorized permanent plantilla positions that are included in the web-based PSIPOP facility being managed by the DBM.
- 3.2 The following positions which are outside of the web-based PSIPOP are **not** covered by the streamlined processing under this Circular:
- a. Non-permanent positions (casuals and contractuels);
 - b. Positions for military and uniformed personnel (MUP); and
 - c. Positions in agencies covered by special laws.

4.0 Guidelines

- 4.1 Consistent with Item 4.0 of NBC No. 549, all NGAs shall review their respective PSIPOPs and update the Plantilla of Personnel (POP) portion **every last week of each month**.

The DBM shall, immediately thereafter, upload the updated Plantilla in the DBM-managed PSIPOP facility.

- 4.2 The DBM shall determine the agency requirements for the following **PS expenditure items**, based on the latest updated data generated from the PSIPOP, **as of September 30, 2026**:

a. **Salaries, allowances, benefits, and incentives:**

- (i) Salaries, including Step Increments;
- (ii) Personnel Economic Relief Allowance (PERA);

² Guidelines on the Release of Funds for Fiscal Year 2026 (January 5, 2026)

- (iii) Uniform/Clothing Allowance;
- (iv) Mid-Year Bonus;
- (v) Year-End Bonus and Cash Gift;
- (vi) Medical Allowance;
- (vii) Productivity Enhancement Incentive; and
- (viii) Representation and Transportation Allowances (RATA).

b. The **government's counterpart contributions (employer share)** to the following institutions:

- (i) Philippine Health Insurance Corporation (PhilHealth);
- (ii) Home Development Mutual (Pag-IBIG) Fund;
- (iii) Employees Compensation Insurance Premium (ECIP); and
- (iv) Retirement and Life Insurance Premium (RLIP).

4.3 In the determination of the agencies' actual requirements for PS expenditure items under Item 4.2 hereof, the DBM shall also use the submitted **FAR Nos. 1 and 1A as of September 30, 2026.**

The DBM may coordinate with the agency concerned, as necessary, to clarify and validate the submitted data.

Hence, agencies shall ensure that the **required FARs are submitted** through the Unified Reporting System (URS), **within the prescribed deadline** to facilitate the efficient and timely release of funds.

4.4 The agency requirements for other PS expenditure items **not** covered under Item 4.2 hereof shall be determined by the agency concerned based on its actual requirements, subject to the submission of a separate budget request for validation and evaluation by the DBM and to the existing guidelines for the purpose.

Such PS expenditure items may include, but are not limited to, Magna Carta Benefits, Hazard Duty Pay, Night Shift Differential Pay, and other authorized personnel benefits.

4.5 For agencies/positions indicated in Item 3.2 hereof which are **not** covered by the web-based PSIPOP facility, and consequently **not** covered by the herein streamlined processing, the requirements for the PS expenditure items under Items 4.2 and 4.4 hereof shall be determined by the agency concerned based on its actual requirements, subject to the submission of a separate budget request for validation and evaluation by the DBM and to the existing guidelines for the purpose.



5.0 Funding Sources and Release of Funds

- 5.1 Any available PS allotments may be utilized by the department/agency for the payment of deficiencies in authorized personnel benefits, subject to the approval of the Agency Head and existing budgeting and accounting rules and regulations, such as:
 - 5.1.1 Available allotments arising from unspent compensation and benefits due to leaves of absence without pay, vacant positions on account of termination, resignation, transfer, retirement or separation, delayed assumption of duty, suspension and other disciplinary sanctions, inadvertent errors in the computation of PS benefits, and other similar instances; and
 - 5.1.2 Unreleased PS appropriations, as applicable.
- 5.2 In instances where PS insufficiency occurs and frontloading is resorted to, the utilization of any available PS allotments by the department/agency shall be subject to the approval of the Agency Head, based on the following:
 - 5.2.1 Advice for Use of PS Allotment duly accomplished and signed by the Agency Head or his designated representative. In the case of SUCs, the approving authority shall be the President of SUC as Agency Head, unless approval of the Board is necessary as required in the respective charters of SUCs; and
 - 5.2.2 Registry of Allotments and Obligations for PS reflecting said adjustments and reported in the accountability reports to be submitted to DBM, i.e., Statement of Appropriations, Allotments, Obligations, Disbursements and Balances.
- 5.3 In the event that the available PS allotments are insufficient, the additional requirements may be charged against the **Maintenance and Other Operating Expenses** allotments of the agency concerned, subject to the rules on modification in allotments under the General Provisions of the FY 2026 GAA.
- 5.4 In case the PS deficiency cannot be fully covered by the available allotments and/or savings, the DBM shall release the **Special Allotment Release Order (SARO)** to agencies concerned to cover the deficiency, as determined under Items 4.3 and 4.4, charged against the Miscellaneous Personnel Benefits Fund (MPBF) and subject to the applicable rules and procedures.

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5.5 To facilitate the evaluation and processing of the requests for the release of funds for additional PS requirements for expenditure items **not** covered under Item 4.2 hereof, the Head of the department/agency or the President of SUCs shall submit their budget requests, as follows:

5.5.1 Decentralized departments, such as the 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 consolidation, prior to submission to the DBM; and

5.5.2 All departments/agencies, including SUCs, shall submit their requests to their DBM counterpart.

5.6 Additional PS deficiencies arising from human resource actions³ undertaken after September 30, 2026, as well as other PS requirements which are **not** covered under this Circular, shall require the submission of a separate budget request by agencies concerned for further review and evaluation by the DBM.

6.0 Effectivity

This Circular shall take effect immediately.



KIM ROBERT C. DE LEON
Acting Secretary



³ e.g., Hiring, promotion, and reclassification, etc.