



Republic of the Philippines
Department of Education
Region VI – Western Visayas
SCHOOLS DIVISION OF CAPIZ

10 JUN 2026

DIVISION MEMORANDUM
No 238 s. 2026

**SUBMISSION OF REQUESTS TO COVER PERSONNEL SERVICES (PS)
REQUIREMENTS OR DEFICIENCIES**

To: Public Secondary School Heads of Implementing Units
Accountants / Bookkeepers / Designated Bookkeepers of Implementing Units

1. Attached is Department of Budget and Management Regional Advisory dated June 2, 2026 titled **Submission of Requests to cover Personnel Services (PS) Requirements or Deficiencies**.
2. For information, guidance and compliance of all concerned.

ROEL F. BERMEJO
Schools Division Superintendent

Encl.: As stated
Reference: DepEd Regional Memorandum No. 76, s. 2023
To be indicated in the Perpetual Index
under the following subject;

PS DEFICIENCIES
REQUEST



RELEASED
DBM Regional Office VI

BY: _____
DATE: JUN 03 2026

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
REGION VI

ADVISORY

For : Department of Education (DepEd) Regional Office Proper (ROP), Schools Division Offices (SDOs), and Secondary School-Implementing Units (SS-IUs) in Region VI

Subject : **SUBMISSION OF REQUESTS TO COVER PERSONNEL SERVICES (PS) REQUIREMENTS OR DEFICIENCIES**

Date : 02 June 2026

- 1.0 This pertains to the requests received by this Office for the release of Special Allotment Released Order (SARO) and Notice of Cash Allocation (NCA) to cover PS requirements or deficiencies, chargeable against the FY 2026 General Appropriations Act (GAA), Republic Act (RA) No. 12314.
- 2.0 Accordingly, DepEd ROP, SDOs and SS-IUs shall be guided on the **appropriate funding source, and proper Office** where the obligational and disbursement authority will be requested and released, as follows:

Particulars	Funding Source	DepEd VI Appropriation	SARO/ Sub-ARO	NCA
Reclassification of positions	Lump-sum for Reclassification of Positions	308,658,000.00	DepEd ROP	DBM RO VI
Filling of positions	New School Personnel Positions (Lump-sum for Filling of Positions – Civilian)	1,617,112,000.00	DBM RO VI	DBM RO VI
Creation of new positions ¹	New School Personnel Positions (Lump-sum for Creation of New Positions – Civilian)	308,615,000.00	DBM RO VI	DBM RO VI

¹ The funding source for filling of newly-created positions is indicated in the cover letter of this Office, informing the issuance of Notices of Organization, Staffing and Compensation Action (NOSCA) for creation of positions

Particulars	Funding Source	DepEd VI Appropriation	SARO/ Sub-ARO	NCA
	Administration of Personnel Benefits (Lump-sum for Creation of New Positions – Civilian)	195,098,000.00	DBM RO VI	DBM RO VI
Retirement and Life Insurance Premiums (RLIP)	Automatic Appropriations	N/A	DBM RO VI	DBM RO VI

- 3.0 We would like to emphasize that requests for funding requirements for the **reclassification of positions** shall be submitted to DepEd ROP for the issuance of Sub-ARO. The corresponding NCA shall then be requested from DBM ROVI, together with the complete supporting documents.
- 4.0 Please note that as of 31 May 2026, the FY 2026 New School Personnel Benefits (Lump-sum for Filling of Positions – Civilian) show a significant balance amounting to P1,602,083,634.00.
- 5.0 With this, we enjoin DepEd to **fast-track the processing of the appointments and other documentary requirements for reclassified positions; as well as the filling of vacant positions and submit requests for PS deficiency at the earliest possible time.**
- 6.0 Moreover, may we remind the DepEd to provide **complete details of the request** in the Special Budget Request (SBR) and Endorsement Letter, indicating the corresponding amount requested for SARO and NCA, respectively. The sample matrix below may be used:

Particulars	SARO	NCA		
		Gross Amount	TRA	Net Amount
PS Regular	2,000,000.00	2,000,000.00	100,000.00	1,900,000.00
RLIP	200,000.00	200,000.00	-	200,000.00
Total	2,200,000.00	2,200,000.00	100,000.00	2,100,000.00

- 7.0 For any concerns, you may coordinate with your DBM Specialist-in-Charge.
- 8.0 For compliance. Thank you.


MARIA LIANE L. GAYOMALI
 Regional Director