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

DIVISION MEMORANDUM
546, s. 2026

September 21, 2026

SUBMISSION OF DOCUMENTS FOR CY 2026 PS CLAIMS

TO: Assistant Schools Division Superintendent
Public Schools District Supervisors
School Heads of Public Elementary Schools
School Heads of Public Secondary Schools
All Others Concerned

1. Section 3.3 of NBC 599 dated January 5, 2026 or the Guidelines on the Release of Funds for Fiscal Year 2026 states that **Personnel Services (PS)** shall be available for *RELEASE and OBLIGATION* until December 31, 2026 **ONLY**. Any unobligated (Unclaimed) PS claims for FY 2026 shall no longer be valid for payment in FY 2027 and the years thereafter.

2. Also, Section 3.13 of NBC No. 599 defined Savings as portions or balances of any released appropriations in the FY 2026 GAA which have not been obligated as a result of implementation of measures resulting in improved system and efficiencies. In the use of Personnel Services (PS) Savings, priority shall be given to the payment of compensation and benefits of Personnel.

3. To ensure the cost-effective utilization of this Office's resources and to facilitate the timely request of funds from the DepEd Regional Office for any PS deficiency, this division encourages all concerned to observe the following timelines:

   a. **Benefits that are subject to savings** such as Maternity Leave Benefit (Commutation) and Pro-rata bonuses (MidYear/Year End) of Substitute Teachers for CY 2026, deadline of submission of documents to Payroll Unit is on October 12, 2026.

   b. **Any unclaimed** Salaries, Salary Differential, Step Increment, Mid- Year Bonus, Medical Allowance, Loyalty Pay and Teaching Allowance for CY 2026, deadline of submission of documents to Payroll Unit is on October 15, 2026.

4. Widest dissemination of this memorandum is earnestly desired.

SEP 21 2026

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Schools Division Superintendent

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