



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM

No. 1625, s. 2026

SEP 17 2026

To: Schools Division Superintendents
Chiefs of Functional Divisions
All Others Concerned

**FINAL SUBMISSION OF REQUEST LETTERS AND CERTIFICATIONS OF
UNOBLIGATED BALANCES FOR THE PROCESSING OF NEGATIVE SUB
-ARO RELATIVE TO THE PROGRAM SUPPORT FUND (PSF) FOR
THE HIRING OF CONTRACT OF SERVICE (COS) PERSONNEL**

1. This Office, through the Finance Division, disseminates the attached **ICTS-OD Memorandum No. ICTS-OD-MEM-090726-T3-2** dated **September 10, 2026**, issued by **Engr. Franz Joseph D. Libao, PECE, Director IV**, Information and Communications Technology Service – Office of the Director, entitled **“Final Submission of Request Letters and Certifications of Unobligated Balances for the Processing of Negative Sub-ARO Relative to the Program Support Fund (PSF) for the Hiring of Contract of Service (COS) Personnel,”** which is self-explanatory.
2. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.


RAMIR B. UYTICO EdD, CESO III
Regional Director

Enclosure: As stated

Reference: ICTS-OD Memorandum No. ICTS-OD-MEM-090726-T3-2

SMYL/FD-RM/ DISSEMINATION OF ICTS-OD MEMORANDUM NO. ICTS-OD-MEM-090726-T3-2 RE: FINAL SUBMISSION OF REQUEST LETTERS AND CERTIFICATIONS OF UNOBLIGATED BALANCES FOR THE PROCESSING OF NEGATIVE SUB-ARO RELATIVE TO THE PROGRAM SUPPORT FUND (PSF) FOR THE HIRING OF CONTRACT OF SERVICE (COS) PERSONNEL/SEPTEMBER 15, 2026



Address: Batinguel, Dumaguete City, 6200

Telephone Nos:

Email Address: nir@deped.gov.ph

Website:

<https://sites.google.com/deped.gov.ph/nir/home>



Republic of the Philippines
Department of Education
INFORMATION AND COMMUNICATIONS TECHNOLOGY SERVICE

Office of the Director

MEMORANDUM

ICTS-OD-MEM-090726-T3-2

TO : **REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
REGIONAL AND DIVISION INFORMATION TECHNOLOGY
OFFICERS
ALL OTHER CONCERNED**

FROM : **ENGR. FRANZ JOSEPH D. LIBAO, PECE**
Director IV 

SUBJECT : **FINAL SUBMISSION OF REQUEST LETTERS AND
CERTIFICATIONS OF UNOBLIGATED BALANCES FOR THE
PROCESSING OF NEGATIVE SUB-ARO RELATIVE TO THE
PROGRAM SUPPORT FUND (PSF) FOR THE HIRING OF
CONTRACT OF SERVICE (COS) PERSONNEL**

DATE : September 10, 2026

1. This refers to the Joint Memorandum dated October 1, 2025, regarding the Program Support Fund (PSF) previously downloaded to Schools Division Offices (SDOs) for the hiring of Contract of Service (COS) personnel. Due to the non-engagement of the authorized COS personnel, unobligated balances remained from the downloaded funds.
2. To facilitate the processing of the corresponding Negative Sub-ARO by the Central Office, all concerned SDOs are hereby directed to submit the following documents to their respective Regional Offices:
 - 2.1. Request Letter for Negative Sub-ARO, duly signed by the Schools Division Superintendent, indicating the amount requested for negative sub-allotment; and
 - 2.2. Certification of Unobligated Balances, duly certified by the Budget Officer and/or Accountant, together with the necessary supporting documents.
3. The Regional Offices shall consolidate and validate the submissions received from the concerned SDOs and submit the following to the Central Office:
 - 3.1. Regional Request Letter for Negative Sub-ARO, duly signed by the Regional Director, reflecting the consolidated amount from the Division; and

- 3.2. Regional Certification of Unobligated Balances based on the consolidated submissions of the concerned SDOs, duly certified by the Budget Officer and/or Accountant, together with the necessary supporting documents.
4. The deadline for the submission of consolidated documentary requirements by the Regional Offices to the Central Office is 25 September 2026.
 5. All submissions shall be made through the following link: <https://tinyurl.com/UnobligatedCOSBalances>. Concerned SDOs and Regional Offices are advised to ensure that all required documents are complete and properly uploaded through the prescribed submission platform.
 6. Please be advised that failure to submit the required Request Letter, Certification of Unobligated Balances, and supporting documents within the prescribed period shall be deemed an indication that the concerned SDO or Regional Office is capable of utilizing the corresponding budget allocation. Accordingly, the processing of the requested Negative Sub-ARO for the concerned amount may no longer be considered.
 7. Regional Offices are directed to ensure the completeness, accuracy, and timely endorsement of all documentary requirements to facilitate the reconciliation of funds and the processing of the corresponding budget adjustments.
 8. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.
 9. For immediate compliance.