Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

NOV 0 9 2026

REGIONAL MEMORANDUM
No. 1287, s. 2026

ADVISORY ON THE REALIGNMENT OF THE MANNER OF FUND RELEASE FOR THE PROPOSED FISCAL YEAR 2027 RECLASSIFICATION OF POSITIONS

TO: Assistant Regional Director
Schools Division Superintendents
All Others Concerned

1. Attached is Memorandum OUF-2026-2540 dated October 21, 2026, re: "Advisory on the Realignment of the Manner of Fund Release for the Proposed Fiscal Year 2027 Reclassification of Positions," which is self-explanatory.

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

RAMIR B. UYTICO EdD, CESO III
Regional Director

Encl.: As stated
Reference: As stated

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

BUREAUS AND OFFICES
FUND
POSITIONS

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

JOINT MEMORANDUM
OUF-2026-2540

FOR : **REGIONAL DIRECTORS**
SCHOOLS DIVISION SUPERINTENDENTS
FINANCE UNITS CHIEFS/HEADS OF OFFICES
ALL OTHERS CONCERNED

FROM : **ARMANDO C. RUIZ**
Director IV – Finance Service
Officer-in-Charge
Office of the Undersecretary for Finance

WILFREDO E. CABRAL
Undersecretary for Human Resource and Organizational Development and Infrastructure

SUBJECT : **ADVISORY ON THE REALIGNMENT OF THE MANNER OF FUND RELEASE FOR THE PROPOSED FISCAL YEAR 2027 RECLASSIFICATION OF POSITIONS**

DATE : October 21, 2026

This refers to the funding requirements for the Reclassification of Positions under the proposed **Fiscal Year (FY) 2027 National Expenditure Program (NEP)**, amounting to **Php12.09 billion**, which was initially proposed for direct release to the Regional Offices.

To address funding gaps encountered in the implementation of the **Expanded Career Progression (ECP) System** in **FYs 2025 and 2026** and to help prevent similar constraints in **FY 2027** and succeeding years, the Office of the Undersecretary for Human Resource and Organizational Development and Infrastructure (OUHRODI) reassessed the funding requirements and proposed fund-release arrangements for the FY 2027 Reclassification of Positions.

Based on this assessment, OUHRODI finds it necessary to lodge with the DepEd Central Office the amounts corresponding to **twenty percent (20%) of the total funding requirements for the FY 2027 Reclassification of Positions**, equivalent to **Php 2,417,990,000,** instead of being released directly to the Regional Offices. The corresponding amount for each Region is reflected in the attached ***Annex A.*** This arrangement will give the Department greater flexibility to address funding requirements arising during implementation, align available appropriations with actual needs, and support the sustained implementation of the ECP System.

Accordingly, the DepEd proposed the necessary amendments to the fund-release arrangement for the FY 2027 Reclassification of Positions subject to the final provision of the FY 2027 General Appropriations Act (GAA). Considering that the proposed amendments have already been approved on third reading of the General Appropriations Bill (GAB)**, all concerned Regional Offices are hereby advised to adopt either of the following options in preparing the FY 2027 Monthly Disbursement Plan (MDP):**

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BAGONG PILIPINAS
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1. **Exclude the twenty percent (20%) allocation identified in Annex A from the FY 2027 Q1 MDP.** Regional Offices may opt to exclude this allocation in view of the approval of the proposed amendments on third reading of the GAB and will avoid including in the Quarter 1 MDP the amount intended for central lodging; **or**

2. **Include twenty percent (20%)** allocation identified in Annex A in the FY 2027 MDP and **distribute it across Quarters 2 to 4**, subject to the subsequent revision of the MDP within fifteen (15) days from approval of the FY 2027 General Appropriations Act (GAA), as necessary, to conform with the final fund-release arrangement authorized under the GAA.

Under either option, the twenty percent (20%) allocation reflected in Annex A shall be treated in accordance with the final fund-release arrangement authorized under the FY 2027 GAA.

Should the final FY 2027 GAA provide for a different fund-release mechanism, this Office shall issue the necessary updates and corresponding guidance.

For clarifications, you may contact this Office through the Finance Service (FS) – Office of the Director via email at fs.od@deped.gov.ph, copy furnished the FS – Budget Division at fd.bd@deped.gov.ph.

For strict compliance.

Thank you.

Reclassification of Positions, FY 2027

Annex A

310400100010000 - Implementation of the Grant of Cash Allowance, Hardship Pay, and Reclassification of Positions

Amount in Thousand Pesos

UACS	OU	Region	NEP Level	Realignment	GAB Level
0300001	Regional Office - I	Region I - Ilocos	854,393	(170,879)	683,514
0300002	Regional Office - II	Region II - Cagayan Valley	743,260	(148,652)	594,608
0300003	Regional Office - III	Region III - Central Luzon	2,271,751	(454,350)	1,817,401
0300004	Regional Office - IVA	Region IVA - CALABARZON	1,768,194	(353,639)	1,414,555
0300005	Regional Office - V	Region V - Bicol	642,723	(128,545)	514,178
0300006	Regional Office - VI	Region VI - Western Visayas	343,866	(68,773)	275,093
0300007	Regional Office - VII	Region VII - Central Visayas	675,436	(135,087)	540,349
0300008	Regional Office - VIII	Region VIII - Eastern Visayas	1,190,755	(238,151)	952,604
0300009	Regional Office - IX	Region IX - Zamboanga Peninsula	322,952	(64,590)	258,362
0300010	Regional Office - X	Region X - Northern Mindanao	773,935	(154,787)	619,148
0300011	Regional Office - XI	Region XI - Davao	652,315	(130,463)	521,852
0300012	Regional Office - XII	Region XII - SOCCSKSARGEN	263,870	(52,774)	211,096
0300013	Regional Office - NCR	National Capital Region (NCR)	471,457	(94,291)	377,166
0300014	Regional Office - CAR	Cordillera Administrative Region (CAR)	210,913	(42,183)	168,730
0300016	Regional Office - XIII	Region XIII - CARAGA	367,179	(73,436)	293,743
0300017	Regional Office - IVB	Region IVB - MIMAROPA	241,303	(48,261)	193,042
0300018	Regional Office - NIR	Negros Island Region (NIR)	295,650	(59,130)	236,520
0100000	Central Office	Central Office		2,417,991	2,417,991
TOTAL			**12,089,952**	**-**	**12,089,952**

Annex A

Region	NEP Amount	For Direct Release to Regional Office (RO) (80%)	To be Centralized at the Central Office (20%)
NCR	471,457	377,166	94,291
CAR	210,913	168,730	42,183
Region I	854,393	683,514	170,879
Region II	743,260	594,608	148,652
Region III	2,271,751	1,817,401	454,350
Region IVA	1,768,194	1,414,555	353,639
Region IVB	241,303	193,042	48,261
Region V	642,723	514,178	128,545
Region VI	343,866	275,093	68,773
Region VII	675,436	540,349	135,087
Region VIII	1,190,755	952,604	238,151
Region IX	322,952	258,362	64,590
Region X	773,935	619,148	154,787
Region XI	652,315	521,852	130,463
Region XII	263,870	211,096	52,774
Region XIII	367,179	293,743	73,436
NIR	295,650	236,520	59,130
TOTAL:	**12,089,952**	**9,671,962**	**2,417,990**

**Based on the proposed and validated figures, we considered allocating a larger portion of the budget for direct release to the Regional Offices, taking into account the 100,000-plus projected pending and newly processed reclassification applications from the current and previous years, which are expected to be processed during the first quarter of FY 2027, in accordance with the prescribed timelines of the DBM.*