



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM

No. 255, s. 2026

MAR 10 2026

**SUBMISSION OF REASONS FOR LAPSED PERSONNEL
SERVICES (PS) APPROPRIATIONS**

To: Schools Division Superintendents
All Others Concerned

1. Attached is Memorandum No. OASF-2026-572 from Atty. Edson Byron K. Sy, Assistant Secretary, Office of the Undersecretary for Finance, dated March 3, 2026, regarding the Lapsed Personnel Services (PS) Appropriations of Regional Offices.
2. In view of the foregoing, this Office respectfully requests the submission of the reasons for the unobligated PS allotments that lapsed within respective areas of jurisdiction. The required information shall be encoded in Column "H" of the attached template/Annex for consolidation by this Regional Office.
3. The submission of the requested information shall be on or before 11 March 2026 through email at nir@deped.gov.ph.
4. Immediate dissemination of and strict compliance with this Memorandum are directed.


RAMIR B. UYTICO EdD, CESO III
Regional Director

SMYL/FD-RM/SUBMISSION OF REASONS FOR LAPSED PERSONNEL SERVICES (PS) APPROPRIATIONS/MARCH10,2026



Address: Batinguel, Dumaguete City, 6200

Telephone Nos:

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Website:

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



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

MEMORANDUM

DMF-2026-572

FOR : **REGIONAL DIRECTORS**
ASSISTANT REGIONAL DIRECTORS
FINANCE UNIT CHIEFS/HEADS OF OFFICES
ALL OTHERS CONCERNED

FROM : **ATTY. EDSON BYRON K. SY**
Assistant Secretary
Officer-in-Charge, Office of the Undersecretary for Finance

SUBJECT : **LAPSED PERSONNEL SERVICES (PS) APPROPRIATIONS OF**
REGIONAL OFFICES

DATE : March 3, 2026

This refers to the Statement of Appropriations, Allotments, Obligations, Disbursements, and Balances (SAAODB) as of 31 December 2025. The said financial accountability report reveals that, out of the total Php1,883,116,188.10 in lapsed Personnel Services (PS) allotments, Php1,572,440,073.31, or 83.5% were lodged with the Regional Offices (ROs), including the respective Schools Division Offices (SDOs) and implementing unit (IU) schools under their jurisdiction.

It may be recalled that during the last quarter of FY 2025, this Office directed a series of pooling of available PS allotments to address identified PS deficiencies across the Department. Notwithstanding these efforts, this Office notes that certain PS allotments remained unobligated and eventually lapsed in various field offices. For ease of reference, a summary of the lapsed PS allotments per Regional Office is attached as *Annex A*.

In view of the foregoing, **this Office respectfully requests the submission of the reasons for the unobligated PS allotments that lapsed within your respective area of jurisdiction.** The required information shall be encoded in **Column "H"** of the attached Annex.

The feedback from the Regional Offices shall serve as reference in the preparation of financial accomplishment reports and in reporting to the Executive Committee and/or oversight agencies, as may be required.

Submission of the requested information shall be on or before **11 March 2026** via e-mail at asec.finance@deped.gov.ph, with a copy furnished to epmo@deped.gov.ph.

For compliance and appropriate action. Thank you.

cc: **Office of the Secretary**



Address: 2F Rizal Bldg., DepEd Complex Meralco Avenue, Pasig City
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Department of Education

Lapsed Fund under the Personnel Service (PS) Allotment Class

Based on SAAODB Q4 as of December 31, 2025

In millions

A	B	C	D	E	F	G	H
REGION	ADJUSTED APPROPRIATION	ADJUSTED ALLOTMENT	OBLIGATION	UNOBLIGATED	UNRELEASED	LAPSED PS	REASON
Region 4-A	78,825	78,825	78,377	448	-	448	
National Capital Region	51,860	51,860	51,517	343	-	343	
Region 7	54,727	54,727	54,548	179	-	179	
Region 13	24,482	24,482	24,324	158	-	158	
Region 6	55,158	55,158	55,014	144	-	144	
Region 3	68,877	68,877	68,813	64	-	64	
Region 11	34,277	34,277	34,213	64	-	64	
Region 9	30,777	30,777	30,734	43	-	43	
Region 2	28,576	28,576	28,544	32	-	32	
Region 5	51,436	51,436	51,405	30	-	30	
Region 8	42,222	42,222	42,199	23	-	23	
Region 10	33,729	33,729	33,710	19	-	19	
Region 1	38,572	38,572	38,559	13	-	13	
Region 12	30,475	30,475	30,464	11	-	11	
Cordillera Administrative Region	15,537	15,537	15,537	0.38	-	0.38	
Region 4-B	26,697	26,697	26,697	0.16	-	0.16	
ALL REGIONS	666,226	666,226	664,664	1,572	-	1,572	