



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM

AUG 24 2026

No. 884, s. 2026

**INTERIM FUNDING OPTIONS FOR DEPED-NIR MAGNA CARTA BENEFITS FOR
PUBLIC HEALTH WORKERS**

To: Schools Division Superintendents
All Others Concerned

1. This Office, through the Finance Division (FD), provides guidance on the payment of Magna Carta Benefits for Public Health Workers (PHW) specifically Hazard Pay, Subsistence Allowance, and Laundry Allowance for eligible DepEd-Negros Island Region (NIR) health personnel, following updates from the Department of Budget and Management (DBM). Attached herewith for reference are DBM NIR Letter dated July 1, 2026 (Enclosure No. 1) and DBM NIR Letter dated July 28, 2026 (Enclosure No. 2).
2. Per DBM Regional Office NIR, while the specific budget requirement is not included in the FY 2026 DepEd NIR budget allocation, the General Appropriations Act (GAA) appropriations for these benefits have been comprehensively released to DepEd Regional Offices VI and VII.
3. Pending the issuance and receipt of the corresponding Sub-Allotment Release Orders (Sub-AROs) from DepEd Regions VI and VII, all Schools Division Offices (SDOs) are hereby authorized to utilize or frontload any available Personnel Services (PS) allotments within their SDOs to pay the affected eligible personnel. This utilization must comply with applicable budgeting and accounting rules, consistent with Item 5.2.2 of DBM National Budget Circular No. 599 and Section 60 of the General Provisions of the FY 2026 GAA.
4. SDOs frontloading available PS allotments shall ensure that all adjustments are properly recorded in the Registry of Allotments and Obligations for Personnel Services (RAOPS) and Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB), and that an Advice for Use of Personnel Services Allotment (APSA) is prepared.
5. For any inquiries or further clarifications regarding this matter, contact Ma. Jennifer P. Piodos, OIC - Chief Administrative Officer of Finance at majennifer.piodos@deped.gov.ph
6. Immediate dissemination of and strict compliance with this Memorandum are desired.



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6. Immediate dissemination of and strict compliance with this Memorandum are desired.

RAMIR B. UYTICO EdD, CESO III
Regional Director

Reference: DBM NIR Letters dated July 1, 2026 and July 28, 2026

Incl: As Stated

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

BENEFITS
ALLOWANCES
FUNDS
MAGNA CARTA

AJG/PD-RM/Funding Options for DepEd-NIR MAGNA CARTA Benefits/August 24, 2026



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
NEGROS ISLAND REGION

DMS Reference No. 2026-NIR-0105397A-E

28 July 2026

RAMIR B. UYTICO, EdD

Regional Director (RD)

Department of Education – Negros Island Region (DepEd NIR)

Batinguel, Dumaguete City

Dear **RD Uytico**:

This pertains to your request for issuance of funds to cover the Magna Carta for Public Health Workers (PHW) benefits specifically Hazard Pay, Subsistence Allowance, and Laundry Allowance for eligible DepEd health personnel across the Schools Division Offices (SDOs) and Regional Offices (ROs) in the Negros Island Region.

Inasmuch as the requirement is not included in the Agency Specific Budget of DepEd NIR, the matter is referred to the DBM Central Office (CO). As informed, during the Congress deliberations on FY 2026 Budget, while the DepEd had requested to transfer the appropriations of PS Interface Item from DepEd Regional Offices (ROs) VI and VII to DepEd NIR, the necessary budgetary adjustments on Magna Carta for PHW remained under ROs VI and VII and were not reflected in the FY 2026 Budget allocation of DepEd NIR.

As such, the concern on the Magna Carta for PHW benefits of eligible personnel under DepEd-NIR may be addressed either through: (i) the utilization or frontloading of available PS allotments of DepEd NIR; or (ii) the issuance of corresponding Sub-AROs by DepEd ROs VI and VII for the allotment of the subject benefits.

Utilization of Available PS Allotments

DepEd NIR may frontload available PS allotments, subject to the applicable budgeting and accounting rules, consistent with Item 5.2.2 of DBM National Budget Circular No.599 and Section 60 of the General Provisions of the FY 2026 GAA, which provides that available PS allotments within the department or agency may be utilized to cover deficiencies in authorized personnel benefits.

In this regard, DepEd NIR shall ensure that: i. The utilization is supported by available PS allotments; ii. The corresponding adjustments are properly reflected in the Registry of Allotments and Obligations for Personnel Services (RAOPS) and

accountability reports, including the Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB); and iii. An Advice for Use of Personnel Services Allotment (APSA), duly signed by the Agency Head or authorized representative, is submitted in accordance with existing budget guidelines.

Issuance of Sub-Allotment Release Orders (sub-AROs) by DepEd Regions VI and VII

The FY 2026 Appropriation for Magna Carta Benefits for PHW are classified under General Appropriations Act as an Allotment Order (GAAAO) in the FY 2026 General Appropriations Act (GAA), it has already been comprehensively released to the respective DepEd Regional Offices (ROs), including ROs VI and VII.

Considering that the concerned SDOs were subsequently transferred to DepEd NIR, ROs VI and VII may issue corresponding sub-AROs to DepEd NIR covering the Magna Carta Benefits of PHW attributable to the transferred SDOs as identified in the request of DepEd NIR.

The DepEd NIR is in the best position to determine the most appropriate option in addressing the funding concern for the Magna Carta for PHW benefits of eligible personnel under DepEd-NIR, hence we are returning the request without action. We suggest the proper coordination with DepEd RO VI and VII for the resolution of the matter.

Nevertheless, you may reach out to us for any concerns or if you need further assistance.

Truly yours,



CHERRY W. BRAVO
OIC Director IV



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
NEGROS ISLAND REGION

DMS Reference No. 2026-NIR-0100925/0105397-E

01 July 2026

RAMIR B. UYTICO, EdD

Regional Director (RD)

Department of Education – Negros Island Region (DepEd-NIR)

Batinguel, Dumaguete City

Dear **RD Uytico**:

This is to acknowledge the receipt of your request for issuance of Special Allotment Release Order (SARO) to cover the Magna Carta for Public Health Workers benefits, specifically Hazard Pay, Subsistence Allowance, and Laundry Allowance for eligible DepEd health personnel in the Negros Island Region, amounting to **Php 36,398,210.58**.

Initial evaluation discloses that DepEd-NIR has no specific appropriation for Magna Carta for Public Health Workers under the FY 2026 General Appropriations Act, hence, this Office is constrained to issue the said allotment to your Office.

However, please be informed that we have endorsed your request to the Bureau concerned in the DBM Central Office. We shall be sending updates the soonest we receive feedback on the matter.

Truly yours,

Angelo

For:  T.

Inventor

CHERRY W. BRAVO

OIC-Director IV