



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
**SCHOOLS DIVISION OF CAPIZ**

17 MAR 2025

DIVISION MEMORANDUM

No. **132** s. 2025

**FUNDING REQUIREMENTS TO COVER THE TERMINAL LEAVE BENEFITS  
(TLBs) OF THE RETIREES AND THE PROPER ACCOMPLISHMENT OF  
JOB REQUEST FORM (JRF)**

To: Public Secondary School Heads of Implementing Units  
Accountants/Bookkeepers of Implementing Units  
All Others Concerned

1. Attached is **DBM RO VI ADVISORY NO. 2025-001** dated February 6, 2025, titled **Funding Requirements to Cover the Terminal Leave Benefits (TLBs) of the Retirees and the Proper Accomplishment of Job Request Form (JRF)**.
2. Immediate dissemination of and compliance with this Memorandum are desired.

**ROEL F. BERMEJO**

Schools Division Superintendent

Enclosure: As Stated

Reference: None

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

REQUIREMENTS

TERMINAL LEAVE BENITS

JOB REQUEST FORM



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**RELEASED**  
DBM Regional Office VI

BY:   
DATE: FEB 06 2025

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
REGION VI

**DBM RO VI ADVISORY NO. 2025-001**

For : DepEd Regional Office (RO) VI, Schools Division Offices (SDOs),  
and Secondary School-Implementing Units (SS-IUs) in Region VI

Subject : **FUNDING REQUIREMENTS TO COVER THE TERMINAL  
LEAVE BENEFITS (TLBs) OF THE RETIREES AND THE  
PROPER ACCOMPLISHMENT OF JOB REQUEST FORM  
(JRF)**

Date : 06 February 2025

1.0 This refers to the requests received by this Office for the release of funding requirements to cover the Terminal Leave Benefits (TLBs) of the retirees, and the Job Request Forms (JRFs) for the approval of access to various DBM applications and send back of forms/Budget and Financial Accountability Reports (BFARs).

2.0 Evaluation thereof reveals the following findings:

2.1 TLBs

The Schools Division Offices (SDOs) and its Secondary-School Implementing Units (SS-IUs) are requesting for the issuance of Special Allotment Release Order (SARO) and Notice of Cash Allocation (NCA) to this Office, even though the allotment should have been charged to the lump-sum funds, i.e. Administration Personnel Benefits (APB) Terminal Leave Benefits (TLBs) - Civilian, lodged with the DepEd RO VI.

Under the Fiscal Year (FY) 2025 General Appropriations Act (GAA), the amount for the **APB TLB – Civilian** is **P25,643,000.00**.

It is noted that the existing procedure of DepEd RO VI for release of other Personnel Services (PS) lump-sum funds are with the SDO level, **except for the APB TLB – Civilian**.

The downloading of allotment under the APB TLB – Civilian shall be directly to the requesting SDO or SS-IU through the issuance of Sub-Allotment Release Order (ARO) by the DepEd RO VI.



## 2.2 JRFs

The form was not properly accomplished and signed by the concerned signatories.

Part I of the form pertains to the user information, and Part II.a and II.b are intended to be accomplished whether the SDO/SS-IU is requesting for approval of access to various DBM applications or send back of forms/BFARs, respectively.

Based on the footnote provided on the signatories, the following official or personnel shall be the one to sign the form, as applicable:

"Noted by" - **School Head, Chief Administrative Officer, or Head of Unit**

"Endorsed by" - **Schools Division Superintendent, Assistant Regional Director, or Regional Director**

3.0 Pursuant to Section 53 of the General Provisions of the FY 2025 General Appropriations Act (GAA), Republic Act No. 12116, as implemented in Item 5.2.2 of National Budget Circular (NBC) No. 595<sup>1</sup> dated 20 January 2025, any available Personnel Services (PS) allotment may be utilized to cover any PS deficiencies in authorized personnel benefits.

4.0 Hence, to avoid the recurring return of requests and the expedient processing and releasing of action documents, DepEd Operating Units (OUs) (i.e. DepEd RO VI, SDOs and SS-IUs) are hereby **enjoined** on the following:

### 4.1 TLBs

4.1.1 SDOs shall only endorse to this Office the Special Budget Requests (SBRs) with complete documentary requirements in accordance with the latest DBM Citizen's Charter, **including the certified true copy of the Sub-ARO.**

4.1.2 Accordingly, this Office shall process the corresponding cash allocation to be released directly to the requesting SDO/SS-IU.

4.1.3 In the event that the APB TLB – Civilian is depleted, the DepEd RO VI shall submit to this Office a **duly signed certification** to that effect.

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<sup>1</sup> Guidelines of the Release of Funds for Fiscal Year (FY) 2025

4.1.4 Even so, if the released PS allotment of DepEd OUs is not sufficient to cover the TLBs of the retirees, an SBR may be submitted to this Office chargeable against the agency-specific lump sum funds **New School Personnel Positions (NSPP)**, categorized as "For Issuance of Special Allotment Release Order (FISARO)", lodged with the DepEd RO VI's agency specific budget, or with the FY 2025 Pension and Gratuity Fund (PGF), whichever is applicable.

4.2 JRFs

4.2.1 DepEd OUs shall accomplish the JRF with the necessary information. Indicate "N/A" if the information being asked is not applicable to the user.

4.2.2 Said form shall be duly signed by the signatories mentioned in Item 2.2 of this Advisory, and submit the same to this Office together with a cover letter.

4.2.3 JRFs with incomplete information or lacking signatures shall be returned sans action.

5.0 Thank you for your usual cooperation and compliance.

 2/6/25  
**MARIA LIANE L. GAYOMALI**  
Regional Director