



Republic of the Philippines
Department of Education
CARAGA REGION

APRIL 14, 2026

REGIONAL MEMORANDUM
FIN – 2026 -0349

To: Schools Division Superintendents) Division of Agusan del Norte
All Others Concerned) Division of Agusan del Sur
) Division of Butuan City
) Division of Dinagat Island
) Division of Surigao del Norte
) Division of Surigao del Sur

ISSUANCE OF SUB-ALLOTMENT RELEASE ORDER (Sub-ARO) FOR
ADMINISTRATION OF PERSONNEL BENEFITS

1. This office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) to cover the allotment for the payment of **Terminal Leave Benefits (TLB)** under FY 2026 GAAAO, dated January 2, 2026.

2. For further details regarding this Sub-ARO, the personnel concerned are advised to coordinate with the Personnel Unit and/or Budget Unit.

1. Upon receipt of the Sub-ARO, the Schools Division Offices (SDOs) are directed to promptly request the issuance of a Notice of Cash Allocation (NCA) from the DBM Regional Office XIII. The disbursement of these funds shall adhere to standard government accounting and auditing rules and regulations.

2. Immediate dissemination of this Memorandum is highly desired.

MARIA INES C. ASUNCION

Director IV
Regional Director

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FIN/nap
04/08/2026