



Republic of the Philippines
Department of Education
CARAGA REGION

JULY 15, 2026

REGIONAL MEMORANDUM
FIN – 2026 – 0663

To: Schools Division Superintendents) Division of Agusan del Sur
All Others Concerned) Division of Cabadbaran City
) Division of Dinagat Islands
) Division of Surigao City
) 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) covering the allotment for the payment of **Terminal Leave Benefits (TLB)** under FY 2026 GAAAO, dated January 2, 2026.
2. For details regarding this Sub-ARO, the personnel concerned are advised to coordinate with the Personnel Unit and/or Budget Unit.
3. 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.
4. Immediate dissemination of this Memorandum is highly desired.

ALLAN G. FARNAZO
Director IV

FIN/nap
07/13/2026