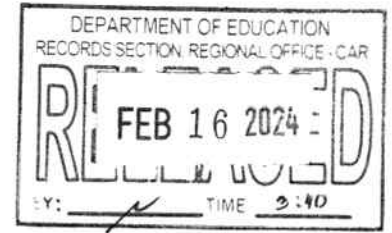




Republic of the Philippines
Department of Education
 Cordillera Administrative Region



February 16, 2024

REGIONAL MEMORANDUM
 NO. 092.2024

RELEASE OF THE FY 2024 ADMINISTRATION OF PERSONNEL BENEFITS (APB) FUND TO SCHOOLS DIVISION OFFICES AND IMPLEMENTING UNITS

TO : Assistant Regional Director
 Schools Division Superintendents
 All Others Concerned

1. The Administration of Personnel Benefits (APB) Fund was comprehensively released to the Regional Office. The APB fund is intended for the payment of Terminal Leave Benefits of compulsory retirees and for the grant of Loyalty Cash Gift to qualified personnel.

2. The Loyalty Cash Gift will be released to the Schools Offices based on the number of entitled personnel per division at P10,000.00 for the first 10 years and P5,000.00 for every 5 years thereafter. The table below shows the allocation per division:

Division	Number of Years in Service/ Number of Qualified Personnel								Amount
	10	15	20	25	30	35	40	Total	
Abra	88	89	70	60	83	8	7	405	2,465,000
Apayao	83	44	36	23	27	15	5	233	1,580,000
Benguet	166	142	114	56	64	25	12	579	3,725,000
Ifugao	74	68	58	52	24	9	2	287	1,805,000
Kalinga	107	49	32	34	24	12	4	262	1,845,000
Mt. Province	125	91	48	50	32	23	7	376	2,505,000
Baguio City	84	69	25	54	30	12	2	276	1,800,000
Tabuk City	85	41	19	32	16	4	0	197	1,410,000
Total	812	593	402	361	300	108	39	2,615	17,135,000

3. The allocation per SDO includes personnel from schools classified as Implementing Units. Therefore, SDOs should include qualified personnel of Implementing Units in the grant of the Loyalty Cash Gift.






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4. Following the common fund concept and to optimize the use of available cash allocation to SDOs, these claims shall be paid from available NCAs and the deficiency, if any, shall be released through NTA upon request.
5. The Terminal Leave Benefits shall be released (Allotment and Cash Allocation) to Schools Division Offices (SDOs) and Implementing Units (IUs) upon request. Only the TLBs of compulsory retirees shall be requested from the Regional Office. TLBs of optional retirees shall be requested from the Department of Budget and Management.
6. For information and guidance.

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Leon
Date: 2024.02.16 15:39:51 +08'00'

ESTELA P. LEON- CARIÑO EdD, CESO III
Director IV/Regional Director



FINANCE/clp

