



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Bohol

**Office of the Schools
Division Superintendent**

April 25, 2024

DIVISION MEMORANDUM

No. **211** s. 2024

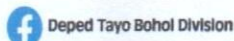
**DISSEMINATION ON THE RETURN LETTER OF DBM ON THE SPECIAL BUDGET
REQUEST FOR THE PAYMENT MONETIZATION OF LEAVE CREDITS OF SDO BOHOL
PERSONNEL**


To : All Non-Teaching Personnel
Who Applied for Monetization of Leave Credits
SDO Administrative and Finance Services Units

1. This is to inform all non-teaching personnel who applied for monetization of leave credits that the Department of Budget and Management returned our funding request without favorable action. Attached is the return letter marked as **Annex A**.
2. The letter quoted DBM Circular Letter No. 2024-1 dated January 2, 2024, which states that, "4.0. Consequently, payment of MLC may only be allowed under extraordinary circumstances, e.g., for medical emergencies and calamity-related concerns, **and shall be charged against the departments/agencies' available Personnel Services (PS) allotments from their built-in appropriations**, after satisfying the requirements for the RG/TL retirees." However, our SDO has no available PS Savings from our built-in appropriations to pay for MLC. (underscoring supplied)
3. In view hereof, all MLC applications are deemed disapproved and the corresponding leave credits deducted will be credited back to the personnel's leave records.
4. For information, guidance, and strict compliance


CASIANA P. CABERTE PhD, CESO VI
Schools Division Superintendent 

OSDS/Finance/Budget/mvmj



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE VII

April 2, 2024

CASIANA P. CABERTA PhD, CESO VI

Schools Division Superintendent
Division of Bohol
0050 Lino Chatto Drive, Barangay Cogon
Tagbilaran City

Dear **Dr. Caberta**:

This refers to the request for the issuance of a Special Allotment Release Order (SARO) and Notice of Cash Allocation (NCA) to cover payment of monetization of leave credits of Division of Bohol and Catigbian National High School with a total amount of ₱24,558,537.38 and ₱34,565.15, respectively.

Item 3.0 of the Circular Letter (CL) No. 2024-1¹ dated January 2, 2024 states the following:

"3.0 *Special Provision No. 1(d) of the Pension and Gratuity Fund (PGF) under the FY 2024 General Appropriations Act (GAA), Republic Act (RA) No. 11975, authorizes payment for MLC for National Government personnel. However, the appropriated amount for PGF was substantially reduced under the FY 2024 GAA, thereby the prioritization of the fund is necessary to ensure that payment of Retirement Gratuity/Terminal Leave (RG/TL) Benefits and Pension are met/settled.*"

Further, Item 4.0 of the same CL provided the following (emphasis supplied):

"4.0 *Consequently, payment of MLC may only be allowed under extraordinary circumstances, e.g., for medical emergencies and calamity-related concerns, **and shall be charged against the departments/agencies' available Personnel Services (PS) allotments from their built-in appropriations**, after satisfying the requirements for the RG/TL retirees.*"

¹ Processing of Requests for the Monetization of Leave Credits (MLC) in Fiscal Year (FY) 2024

Based on the above-mentioned CL, it can be gleaned that the charging of the allotments for the payment of MLC shall only be against the agency's available PS allotments from their built-in appropriations, since prioritization on the charging of the FY 2024 PGF is given to the payment or settlement of RG/TL benefits and Pension. It is to be noted that MLC shall only be allowed under extraordinary circumstances, e.g., for medical emergencies and calamity-related concerns.

Should there be a deficiency in cash, the agency may submit a request for NCA together with the certification of availability of savings in allotment. Please note that without said certification, we are precluded from issuing the requested NCA for said monetization of leave credits.

In view of the foregoing, we are returning your request without favorable action.

Please be guided accordingly.

Truly yours,



Digitally signed
by Carlo C.
Maraat

For: **LENIN S. BERNALES**
Acting Director IV

cc: Melita L. Maglajos
Principal I, Catigbian NHS