



Republic of the Philippines  
Department of Environment and Natural Resources  
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MAY 12 2021

**MEMORANDUM**

FOR/TO : The Regional Executive Director  
DENR Regions I - XIII, CAR & NCR  
  
The Bureau Director  
ERDB, BMB, FMB & LMB

FROM : The Director, Human Resource Development Service

SUBJECT : **PROCESSING OF TERMINAL LEAVE BENEFITS**

This is to inform you of the letter dated 09 March 2021 of Director Cristina B. Clasara of the Department of Budget and Management (DBM) relative to the processing of terminal leave benefits.

Second paragraph of the said letter states:

*“With the reduction in the FY 2021 Pension and Gratuity Fund, may we suggest that the subject request be charged against the agency’s available Personnel Services (PS) allotment released under the program/activity/project, Administration of Personnel Benefits (APB). In case the APB allotment of the DENR-OSEC is insufficient, any available PS allotment within the agency may be utilized for the purpose, in accordance with Section 46 (Funding of Personnel Benefits) and Section 47 (Appropriations for Personnel Services) of the General Provisions, FY 2021 General Appropriations Act. Moreover, the corresponding cash requirement may be charged against the available cash balance of the agency using the Common Fund System.”*

In view thereof, the payment of terminal leave benefits of employees shall be charged against the available PS allotment of the respective Regions/Bureaus.

For your information and guidance.

**RIC G. ENRIQUEZ, Ph.D., CESO III**



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

March 9, 2021

**SECRETARY ROY A. CIMATU**  
Department of Environment and Natural Resources (DENR)  
Visayas Avenue, Diliman, Quezon City

Attention : **Undersecretary Analiza Rebuella-Teh**  
Finance, Information Systems and Climate Change

Dear **Secretary Cimat**:

This pertains to your request for the release of SARO and the corresponding NCA in the amount of **₱34,366.03** to cover the payment of terminal leave benefits of Mesdames Marilou M. Clarete and Teresita C. Mendoza, former employees of the DENR – Office of the Secretary (OSEC) – Region X, both optional retirees.

With the significant reduction in the FY 2021 Pension and Gratuity Fund, may we suggest that the subject request be charged against the agency's available Personnel Services (PS) allotment released under the program/activity/project, *Administration of Personnel Benefits (APB)*. In case the APB allotment of the DENR-OSEC is insufficient, any available PS allotment within the agency may be utilized for the purpose, in accordance with Section 46 (Funding of Personnel Benefits) and Section 47 (Appropriations for Personnel Services) of the General Provisions, FY 2021 General Appropriations Act. Moreover, the corresponding cash requirement may be charged against the available cash balance of the agency using the Common Fund System.

Thank you and God bless

Very truly yours,

Digitally signed by  
Cristina B. Clasara  
Date: 2021.03.09  
21:01:47 +08'00'

**CRISTINA B. CLASARA**  
Director, BMB-E

cc: Regional Executive Director Arleigh J. Adorable  
DENR-OSEC-Region X