



Republic of the Philippines  
**Department of Education**  
REGION VIII - EASTERN VISAYAS

October 9, 2025

**REGIONAL MEMORANDUM**

No. **1310** s. 2025

**SUBMISSION OF ESTIMATED FUNDING REQUIREMENT FOR TEACHING  
OVERLOAD PAY, LOYALTY PAY, AND TERMINAL LEAVE  
BENEFITS (MANDATORY AND OPTIONAL) FOR  
THE 4<sup>TH</sup> QUARTER, CY 2025**

To: Schools Division Superintendents  
Division Budget Officers  
School Heads of Implementing Unit Secondary Schools  
Bookkeepers  
All Others Concerned

1. In line with the Department of Education (DepEd) Memorandum on the **Pooling of Available FY 2025 Released Personnel Services (PS) Allotments** and to ensure the **timely release of funds** and proper programming of expenditures for the last quarter of Calendar Year (CY) 2025, all Schools Division Offices (SDOs) and Implementing Units (IUs) are hereby directed to submit their estimated funding requirements for personnel benefits. Accurate and complete submission is essential for the effective management of Personnel Services (PS) appropriations.

2. This Memorandum applies to all **Schools Division Offices (SDOs)** and **Implementing Units (IUs)** of DepEd Region VIII.

3. The submission must cover the **estimated funding requirement** for the period **October 1 to December 31, 2025** (4th Quarter, CY 2025).

4. All concerned offices shall submit the estimated funding requirement for the following personnel benefits:

**a. Teaching Overload Pay:**

- i. Estimated total cost for actual classroom teaching rendered in excess of the mandated six (6) hours per day, not to exceed two (2) hours, as provided under R.A. No. 4670 (Magna Carta for Public School Teachers) and relevant DepEd issuances (e.g., DO 005, s. 2024).
- ii. Submission should be supported by a detailed breakdown indicating the number of teaching hours/units, rate of pay, and number of months/personnel covered.

**b. Loyalty Pay (Loyalty Cash Award):**

- i. Estimated total cost for employees expected to reach their **10th year of continuous satisfactory service** and every **five (5) years thereafter** within the period October to December 2025,



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in accordance with CSC MC No. 6, s. 2002 and DepEd guidelines.

- ii. Submission should include a list of eligible personnel with their respective dates of entry into government service.

**c. Terminal Leave Benefits (Mandatory and Optional):**

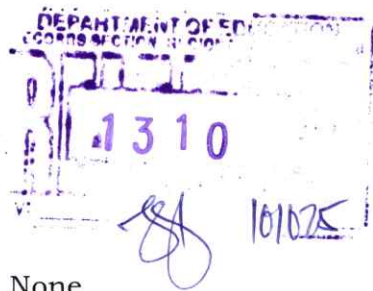
- i. **Mandatory:** Estimated total cost for employees who are **compulsorily retiring** or whose appointments are expiring/being terminated during the period.
- ii. **Optional:** Estimated total cost for employees who are **optionally retiring** or voluntarily separating from the service, provided that the applications for optional retirement/separation have been approved or are pending approval.
- iii. Submission must be supported by the projected number of retiring/separating personnel and an estimate of their commutable leave credits.

5. Submissions must be consolidated at the SDO/IU level and certified correct by the **Administrative Officer V (Personnel)**, reviewed by the **Division Accountant, Budget Officer** and approved by the **Schools Division Superintendent/Head of the Implementing Unit**.

6. The consolidated report must be submitted to **DepEd Regional Office VIII – Finance Division** on or before **October 14, 2025**.

7. Failure to submit the required estimates on time will result in the **non-inclusion** of the Division's/Unit's requirement in the fund programming for the 4th Quarter of CY 2025, which may adversely affect the prompt payment of these personnel benefits.

8. Immediate dissemination of and strict compliance with this Memorandum are desired.



**RONEL AL K. FIRMO CESO IV**

Assistant Regional Director

Officer-in-Charge

Office of the Regional Director

Enclosures: None

References: As stated

To be indicated in the Perpetual Index under the following subjects:

ESTIMATED FUNDING REQUIREMENTS  
TEACHING OVERLOAD  
LOYALTY PAY  
TERMINAL LEAVE BENEFIT

FD-BS-GJNC