



REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
**KAGAWARAN NG EDUKASYON**  
DEPARTMENT OF EDUCATION  
DepEd Complex, Meralco Avenue, Pasig City, Philippines

**Tanggapan ng Kalihim**  
**Office of the Secretary**

Direct Line: 687-2922 / 687-4177  
E-Mail: [osec@deped.gov.ph](mailto:osec@deped.gov.ph)  
Website: <http://www.deped.gov.ph>

DepEd Order  
No. **36**s. 2003

**MAY 15 2003**

**ADVANCE PAYMENT OF ONE HALF (1/2) OF YEAR-END BONUS AND  
CASH GIFT FOR YEAR 2003**

To : Undersecretaries  
Assistant Secretaries  
Bureau/Service/Center Directors  
Regional Directors  
School Division Superintendents

1. Pursuant to the provisions of DBM Budget Circular No. 2000-18 dated September 6, 2002, advance payment of one-half of the year-end bonus and cash gift to qualified officials and employees of this Department is hereby authorized.
2. The bonus shall be equivalent to one-half (1/2) of the basic monthly salaries/daily wages of the employees, exclusive of allowances and other forms of compensation usually paid in addition to their basic pay and one-half (1/2) of the Five Thousand Pesos (Php 5,000.00) cash gift.
3. To facilitate the granting of said benefits, particularly to teachers and non-teaching personnel in the regional/field offices, the payment of such shall be made by the offices concerned (Central/Regional/Division/School) which shall not be earlier than May 1, 2003 but not later than May 31, 2003.
4. In this connection, the Payroll Services Division, this Department, shall prepare the necessary master list of teaching and non-teaching personnel being serviced by the said office to be furnished the respective regional offices as basis of the latter in effecting the payment of the benefits herein referred to.
5. Regional Directors are likewise enjoined to closely coordinate with their DBM counterparts to ensure the early release of cash allocation for the purpose.
6. Wide dissemination of this Order is desired.

**EDILBERTO C. DE JESUS**  
Secretary

**Reference:**

**DepEd Order: No. 15, s. 2003**

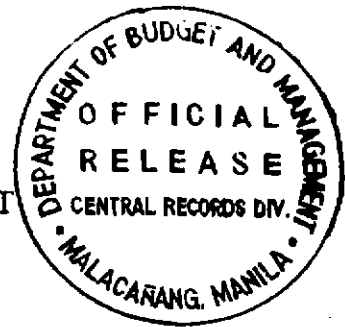
**Allotment: 1—(D.O. 50-97)**

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

**ALLOWANCE  
EMPLOYEES  
OFFICIALS**



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
MALACANANG, MANILA



**BUDGET CIRCULAR**

**No. 2000 - 18**  
September 6, 2000

**TO :** Heads of National Government Agencies (NGAs); State Universities and Colleges (SUCs); Government-Owned and -Controlled Corporations (GOCCs); Government Financial Institutions (GFIs); Local Government Units (LGUs); and All Others Concerned

**SUBJECT :** **Grant of Year-End Bonus and Cash Gift and Advance Payment of One-Half (1/2) Thereof for FY 2000 and Years Thereafter**

**1.0 Purpose**

The purpose of this Circular is to consolidate, amend and clarify previously issued guidelines implementing the provisions under the annual General Appropriations Act (GAA) on the grant of year-end bonus and cash gift authorized under Republic Act (R.A.) No. 6686 and amended under R.A. No. 8441 and the advance payment of one-half (1/2) thereof, to all government personnel in the NGAs, SUCs, GOCCs, GFIs and LGUs for FY 2000 and years thereafter.

**2.0 Coverage**

- 2.1 All government personnel, whether appointive or elective, under regular, temporary or casual status, and contractual personnel whose employment is in the nature of a regular employee who are under the following instances from January 1 to October 31 of each year and are still in the service as of October 31, of the same year:
- 2.1.1 those who have rendered at least a total or an aggregate of four (4) months of service including leaves of absence with pay;
  - 2.1.2 those who are on approved leave without pay but have rendered at least a total or an aggregate of four (4) months of service provided they are not yet dropped from the rolls; and
  - 2.1.3 those who have rendered less than four (4) months of service.

- 2.2 All punong barangay, sangguniang barangay members, barangay secretaries and barangay treasurers created pursuant to the Local Government Code, who are occupying such positions as of October 31 of each year regardless of the period of their tenure as of October 31 of the same year.

### **3.0 Exemptions**

All government personnel under the following instances as of October 31 of each year shall not be entitled to the benefits authorized herein:

- 3.1 those who are absent without leave (AWOL);
- 3.2 those who are no longer in the service due to retirement/resignation/separation/death or for whatever reasons; and
- 3.3 those who are hired not as part of the organic manpower of agencies but as consultants or experts, for a limited period to perform specific activities or services with expected outputs; student laborers; apprentices; laborers of contracted projects (pakiao); mail contractors including those paid on piecework basis; and others similarly situated.
- 3.4 Those who are formally charged administrative cases as well as criminal cases which relate to acts of omissions in connection with their official duties and functions and found guilty and/or meted penalties shall not be entitled to the benefits authorized herein in the year the decision was handed down.
  - 3.4.1 In this regard, if the penalty meted out is only a reprimand, such penalty is not one that can be made the basis of disqualification to receive the said benefits.

### **4.0 Rules and Regulations**

- 4.1 The benefits of government personnel covered under Items 2.1.1 and 2.1.2 hereof shall consist of a bonus equivalent to their actual basic monthly salaries as of October 31 of each year, exclusive of allowances and other forms of compensation usually paid in addition to their basic pay, and a cash gift of P5,000.
- 4.2 The benefits of contractual personnel shall consist of a bonus equivalent to their monthly contractual rates as of October 31 of

*le*

each year and a cash gift of P5,000. Such bonus shall be exclusive of the twenty percent (20%) premium, if any, and all allowances and other forms of compensation usually paid in addition to their basic pay.

- 4.3 Barangay Officials covered under Item 2.2 hereof shall be entitled only to cash gift otherwise known as Christmas Bonus of P5,000.00 each.
- 4.4 Government personnel entitled to these benefits may, however, exercise the option to receive advance payment of one-half (1/2) of the benefits authorized herein not earlier than May 1 of each year. Provided, That they have rendered at least a total of four (4) months service including leaves of absence with pay from January 1 to April 30 of each year: Provided, However, That elective officials shall not be entitled to this advance payment during the last year of their terms.
- 4.5 The other half or the balance of the year-end bonus shall be paid not earlier than November 15 of each year.
- 4.6 Government personnel who did not exercise said option shall be paid the full amount of the same benefits not earlier than November 15 of each year.
- 4.7 Government personnel who received advance payment of one-half (1/2) of the benefits authorized herein but are no longer in the service as of October 31 of the same year shall be made to refund the same.
- 4.8 The benefits of government personnel who are on full-time or part-time detail with another government agency or special project shall be drawn from their respective mother agency. In the case of those who are paid from project funds, the benefits shall be drawn from the same source where they draw their salaries. No one shall receive benefits from more than one source.
- 4.9 Government personnel who are employed on a part-time basis are entitled to the benefits provided herein corresponding to the basic salary he is actually receiving and a pro-rata amount of the cash gift. Those who, by the nature of their employment, are on part-time service with two (2) or more different agencies, shall be entitled to a proportionate amount for the corresponding service in

*e*

each agency, provided that the total benefits shall not exceed the equivalent amount provided in this Circular.

- 4.10 The benefits of government personnel who transferred from one agency to another shall be granted by their new office, provided that for those who have availed of the advance one-half in the former office, only the remaining balance of their benefit shall be shouldered by the new office. For this purpose, a certification from the former office of the availment of the advance one-half (1/2) of the benefit is necessary.
- 4.11 Government personnel who have rendered less than four (4) months of service as of October 31 of the same year as covered under Item 2.1.3 hereof shall be entitled solely to the cash gift prorated as follows:

<u>Length of Service</u>	<u>Percentage</u>
3 months but less than 4 months	40%
2 months but less than 3 months	30%
1 month but less than 2 months	20%
Less than 1 month	10%

- 4.12 Government personnel formally charged administrative and criminal cases and which cases are still pending for resolution shall be entitled to the year-end benefits until found guilty and meted penalties.
- 4.13 Those found guilty and later on exonerated by a competent authority upon appeal of the case, shall be entitled to the back benefits, unless decided otherwise by said authority.

**5.0 Funding Source**

- 5.1 For national government agencies, the amount required shall be charged against the approved appropriations for the purpose under the annual GAA and any deficiency thereof shall be charged against available savings of the agency.
- 5.2 For government-owned and/or -controlled corporations and government financial institutions, the amount required shall be sourced fully from their respective corporate funds.
- 5.3 For local government units, the amounts required shall be sourced fully from their respective local funds.

*ed*

**6.0 Responsibility of the Head of Entity**

The heads of government entities concerned shall be held responsible and personally liable for any grant of the benefits not in accordance with the provisions of this Circular without prejudice, however, to refund of any excess payment by the official or employee concerned.

**7.0 Prohibition Against Payment of Additional Benefits**

Agencies are hereby prohibited from granting additional benefits other than those authorized under this Circular. Consequently, all administrative authorizations to grant any or other forms of benefits or other similar compensation in FY 2000 and thereafter which partake the nature of the benefits authorized herein that are inconsistent with the declared policy on the matter shall be rendered nugatory and unenforceable.

**8.0 Repealing Clause**

All circulars and other issuances which are inconsistent with the provisions of this Circular are hereby repealed or superseded accordingly.

**9.0 Resolution of Cases**

Cases not covered by the provisions of this Circular shall be submitted to the Secretary of Budget and Management for appropriate evaluation and resolution.

**10.0 Payment of the Benefits**

The head of entity shall see to it that the advance payment of the benefits authorized herein shall be made not earlier than May 1 and shall have been paid by May 31, while the payment of the balance thereof shall be made not earlier than November 15 and shall have been paid by November 30 of each year.

**BENJAMIN E. DIOKNO**  
Secretary