



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

March 29, 2021

**REGIONAL MEMORANDUM**

No. **164** s. 2021

**MATRIX OF STATUTORY AND FRINGE BENEFITS FOR DEPED EMPLOYEES**

To: Schools Division Superintendents  
Regional Office Employees  
All Others Concerned

1. Attached is Memorandum DM-PHROD-2021-0089 dated 19 February 2021 with the subject **Matrix of Statutory and Fringe Benefits for DepEd Employees.**
2. For information and guidance.

  
**MA. GEMMA MERCADO LEDESMA**  
Regional Director

Enclosure: Memorandum DM-PHROD-2021-0089

Reference: Memorandum DM-PHROD-2021-0089

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

DEPED EMPLOYEES  
MATRIX  
STATUTORY AND FRINGE BENEFITS

AD-PS-EDR





Republika ng Pilipinas

# Department of Education

OFFICE OF THE UNDERSECRETARY

PLANNING, HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT




MEMORANDUM  
DM-PHROD-2021-0089

OFFICE OF THE DIRECTOR IV	
Date and Time Received 24 MAR 2021 10:40	Signature [Signature]
Date and Time Released 3-25-21 8:00	Signature [Signature]

FOR : ALL DEPED OFFICIALS AND EMPLOYEES

FROM :  JESUS L.R. MATEO  
Undersecretary for Planning, Human Resource and Organizational Development



:  ANNALYN M. SEVILLA  
Undersecretary for Finance

SUBJECT : MATRIX OF STATUTORY AND FRINGE BENEFITS FOR DEPED EMPLOYEES

DATE : 19 February 2021

This is to furnish your Offices with the attached *Matrix of Statutory and Fringe Benefits for DepEd Employees* to serve as easy reference and guidance of concerned DepEd offices/units and personnel in processing and paying the aforementioned entitlements.

Reflected in the matrix are the eligible recipients of the benefits and incentives, the indicative schedule of its release, as well as the fund source. Detailed information regarding these entitlements may be obtained through the specific guidelines and issuances also cited in the matrix.

All accountable offices and personnel in the allocation and release of funds for the foregoing purpose are thus reminded to ensure the timely disbursement of cash allocations to eligible DepEd employees and prompt submission of reports in compliance with existing financial reporting guidelines on the use of funds.

For queries or clarifications, you may contact Bureau of Human Resource and Organizational Development-Personnel Division (BHROD-PD) through telephone number (02) 8633-9345 or electronic mail address [bhrod.pd@deped.gov.ph](mailto:bhrod.pd@deped.gov.ph).

Thank you.

020 email  
3/24/21

## Summary of Statutory and Fringe Benefits for DepEd Employees as of Calendar Year 2021

Benefits	Amount and Frequency	Eligible Recipients	Schedule of Release/Grant	Source of Funds
Personnel Economic Relief Allowances (PERA)	P2,000/ month	All DepEd regular employees All DepEd personnel. 1. The full rate shall be granted to those personnel who are already in the government service and are to render services for at least six (6) months in a particular fiscal year, including leaves of absences with pay. 2. A newly-hired employee may only qualify after rendering six (6) months of service, and if expected to render services of at least six (6) months for the rest of the year. All DepEd personnel. Conditions: 1. Personnel has rendered at least a total or an aggregate of four (4) months of service from July 1 of the immediately preceding year to May 15 of the current year. 2. Personnel remains to be in the government service as of May 15 of the current year, and 3. Personnel has obtained at least a satisfactory performance rating in the immediately preceding rating period, or the applicable performance appraisal period. If there is a need for a shorter period, it shall be at least ninety (90) calendar days or three (3) months, provided that the total or aggregate service under Item 5.1.1 of the DBM NBC is complied with.	Monthly  Not earlier than the first working day of April of the CY  Not earlier than May 15 of the current year	2021 GAA  2021 GAA
Clothing/ Uniform Allowance	P6,000/year	All DepEd personnel. Conditions: 1. Personnel has rendered at least a total or an aggregate of four (4) months of service from July 1 of the immediately preceding year to May 15 of the current year. 2. Personnel remains to be in the government service as of May 15 of the current year, and 3. Personnel has obtained at least a satisfactory performance rating in the immediately preceding rating period, or the applicable performance appraisal period. If there is a need for a shorter period, it shall be at least ninety (90) calendar days or three (3) months, provided that the total or aggregate service under Item 5.1.1 of the DBM NBC is complied with.	Not earlier than May 15 of the current year	2021 GAA
Mid-Year Bonus	One (1) basic pay of the employee as of May 15 of the current year	All DepEd personnel. Conditions: 1. Personnel has rendered at least a total or an aggregate of four (4) months of service from January 1 to October 31 of the current year, and 2. Personnel remains to be in the government service as of October 31 of the same year.	Not earlier than November 15 of the current year	2021 GAA
Year-End Bonus	One (1) month basic pay of the employee as of Oct 31 of the current year	All DepEd personnel. Conditions: 1. Personnel has rendered at least a total or an aggregate of four (4) months of service from January 1 to October 31 of the current year, and 2. Personnel remains to be in the government service as of October 31 of the same year.	Not earlier than November 15 of the current year	2021 GAA
Cash Gift	P5,000/ Annually subject to the conditions setforth in the DBM NBC	All DepEd personnel. Conditions: 1. Personnel has rendered at least a total or an aggregate of four (4) months of service from January 1 to October 31 of the current year, and 2. Personnel remains to be in the government service as of October 31 of the same year.	Not earlier than November 15 of the current year	2021 GAA
Productivity Enhancement Incentive (PEI)	P5,000/ year	All DepEd personnel. Conditions: 1. The employees are still in the service as of November 30 of the current year, and 2. The employees have rendered at least a total or an aggregate of four (4) months of at least satisfactory service as of November 30 of the current year, including leaves of absence with pay. All Public School Teachers as defined in RA No. 11645, except the following: a. Those with no teaching load and performing non-teaching functions, duties, and responsibilities within the current school year. b. Those who are on absence without leave (AWOL), indefinite sick leave of absence, maternity leave, or study leave within the current school year. c. Those who are found guilty of any offense in connection with their work and meted the penalty in the previous school year, and d. Those who are no longer in service as of the official start of the current school year.	Not earlier than 15 December of every year	2021 GAA
Cash Allowance	P5000/year	All DepEd personnel. Conditions: 1. The employees are still in the service as of November 30 of the current year, and 2. The employees have rendered at least a total or an aggregate of four (4) months of at least satisfactory service as of November 30 of the current year, including leaves of absence with pay. All Public School Teachers as defined in RA No. 11645, except the following: a. Those with no teaching load and performing non-teaching functions, duties, and responsibilities within the current school year. b. Those who are on absence without leave (AWOL), indefinite sick leave of absence, maternity leave, or study leave within the current school year. c. Those who are found guilty of any offense in connection with their work and meted the penalty in the previous school year, and d. Those who are no longer in service as of the official start of the current school year.	Not earlier than the official start of every school year, as stipulated in the annual issuance of the official School Calendar, or as may be decided by the Secretary or his/her designated authority in cases of emergency situations.	2021 GAA
Step Increment/Due to Length of Service	Depending on the salary grade table, every three (3) years of continuous service	Teachers in items a. and b. who resume duty and are assigned with at least one (1) teaching load within the current school year, shall be entitled to the Cash Allowance on a non-rata basis Due to length of service – DepEd employees who are entitled for the grant of step increments must be appointed in the career service under permanent status and in the non-career service whose positions are found in the regular plantilla of the agency. This grant is for every three (3) years of employees' continuous satisfactory service in their present positions.  Due to Meritorious Performance – grant to employees who attained two (2) Outstanding and one (1) Very Satisfactory	Every three (3) years of continuous service	2021 GAA

teacher I, teacher II, and teacher III positions in public elementary and secondary schools who specialize in teaching Science and/or Mathematics provided they meet the following criteria:

**Elementary Public School Teachers**

- a. Education: Master of Arts in Education, major in Science or Mathematics Education; or Bachelor of Elementary Education with at least 120 hours Special Training in Science/ Mathematics at the international, national, and/or regional level in Teacher training institutions duly recognized by DepEd, including DOST and UP NISMED; or Bachelor's degree with 18 units in Professional Education with at least 120 hours Special Training in Science/ Mathematics at the international, national, and/or regional level in Teacher training institutions duly recognized by DepEd, including DOST and UP NISMED
- b. Teaching Load: At least 4 teaching loads per day, all in Science or all in Mathematics or a combination thereof
- c. Performance Rating: Average rating of Very Satisfactory for the last 3 school years
- d. Teaching Experience: At least 3 years experience in teaching Science as of the end of the last school year
- e. Related training: Continuing professional education-minimum of 40 hours training per year related to Science/ Mathematics, not previously used as basis for promotion through the Equivalents Record Form

Step Increment for Specializing in Teaching Science and/or Mathematics

One-time three (3) salary step increments depending on the salary grade of the teacher

January 1 of subsequent years

2021 GAA

**Secondary Public School Teachers**

- a. Education: Master of Arts in Education, major in Science or Mathematics Education; or Bachelor of Secondary Education, major in Science or Mathematics; or Bachelor's degree with 18 units in Professional Education; plus Certificate Program for High School Non-Specialist Teachers in Science/ Mathematics with minimum rating of 80% or its equivalent;
- b. Teaching Load: At least 4 teaching loads per day, all in Science or all in Mathematics or a combination thereof
- c. Performance Rating: Average rating of Very Satisfactory for the last 3 school years
- d. Teaching Experience: At least 3 years experience in teaching Science as of the end of the last school year
- e. Related training: Continuing professional education-minimum of 40 hours training per year related to Science/ Mathematics, not previously used as basis for promotion through the Equivalents Record Form

Loyalty Cash Incentive

P 1,000.00 for every year of service of the qualified official/employee

All employees who have completed at least 10 years, and every five years thereafter, of continuous and satisfactory service in the government.

First ten (10) years and next five (5) years of continuous service thereafter

Administration of Personnel Benefits or any available PS savings

Special Hardship Allowance (SHA)

Given monthly based on the computation provided in the DBM NBC; the total SHA must not exceed 25% of the annual basic salary

- a. All teachers in elementary and secondary schools in hardship post as determined by the hardship index;
- b. Multi-grade teachers in pure multi-grade schools;
- c. Mobile teachers, and Non-Formal Education or Alternative Learning System (ALS) Coordinators concurrently handling ALS classes; and
- d. School heads assigned in hardship post or pure multi-grade schools.

2021 GAA

Monthly

Honoraria for Teaching Overload

Maximum of 25% of basic salary

Teaching personnel whose teaching load exceeds six (6) hours per day of actual classroom teaching

2021 GAA

Upon processing of submitted required documents

World Teachers' Day Incentive	P1000/Teacher/ Year	Public School Teachers as defined under RA No. 4870 except those: a. Those who are on absence without leave (AWOL) as of October 05 of the current school year; b. Those who are found guilty of any offense in connection with their work and meted the penalty in the previous school year; c. Those who are no longer in service as of October 05 of the current school year; and d. Those who will be hired after October 05 of the current school year.	Not earlier than October 5 of the current year, subject to release by DBM	2021 GAA
Transportation and Teaching Aid Allowance for ALS Teachers	Php 3,000.00/ month for transportation allowance Php 5,000.00/year for teaching aid allowance	All Mobile Teachers (MTs) and District ALS Coordinators (DALSCs). In order to qualify and avail of this benefit, all MTs and full-time DALSCs are required to enlist at least 75 learners for Nonformal Education (i.e. Basic Literacy Program or Accreditation and Equivalency Program) excluding enrollees of Informal Education or IntEd (i.e. short term courses, livelihood training, etc.). However, their IntEd learners must still be included in their list of enrollees to be considered as a value-added to the ALS implementor's performance. Part-time DALSCs on the other hand are required to enlist at least 50 Nonformal Education learners.)	Upon processing of submitted required documents, subject to President's Veto Message	2021 GAA
Representation Allowance and Transportation Allowance (RATA)	Monthly rate of Representation Allowance (RA) and Transportation Allowance (TA) range from P5,000.00 to P14,000.00 each depending on the position. A rationalized scheme based on the number of days of actual work performance on workdays by the officials/employees is prescribed!	a. Department Secretary b. Department Undersecretaries c. Department Assistant Secretaries d. Bureau Directors, Department Regional Directors and those of equivalent ranks e. Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, Department Service Directors, and those of equivalent ranks f. Assistant Bureau Regional Directors and those of equivalent ranks g. Chiefs of Division identified as such in the Personal Services Itemization and Planilla Personnel and those of equivalent ranks h. Officer-In-Charge (OIC) of a position, authorized in a staffing pattern, if stipulated in the office order designating him/her such. Excluded are those designated as OICs to position in an organizational unit in the agency not authorized by DBM or that mentioned in the list.	Monthly (1st-2nd week of the month)	2021 GAA