



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

October 30, 2024

**REGIONAL MEMORANDUM**

No. **1387** s. 2024

**ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY)  
2024 YEAR-END BONUS AND CASH GIFT**

To: Schools Division Superintendents  
Public Elementary and Secondary School Heads  
All Others Concerned

1. Attached is an Advisory from Atty. Fatima Lipp D. Panontongan, Undersecretary and Chief of Staff, Officer-in-Charge, Office of the Undersecretary for Finance, dated October 28, 2024 with the subject: **Advisory on the processing and payment of the Fiscal Year (FY) 2024 Year-End Bonus and Cash Gift**, for information and guidance of all concerned

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

  
**EVELYN R. FETALVERO, CESO III**  
Regional Director

Enclosures: Memorandum OUF-OUHROD-2024-2133

References: None

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

PROCESSING & PAYMENT BONUS CASH GIFT

FS-BS-GJNC





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**Department of Education**  
REGION VIII - EASTERN VISAYAS

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Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY



**MEMORANDUM**  
**OUF-OUHROD-2024- 2133**

OCT 20 2024 OF THE DIRECTOR received  
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12:49 pm

**TO : REGIONAL DIRECTORS**  
**SCHOOLS DIVISION SUPERINTENDENTS**  
**HEADS OF FINANCE DIVISIONS/UNITS**  
**ALL OTHERS CONCERNED**

**FROM : ATTY. FATIMA LIPP D. PANONTONGAN**  
Undersecretary and Chief of Staff  
Officer-in-charge, Office of the Undersecretary for Finance

**WILFREDO E. CABRAL**  
Regional Director  
Officer-in-Charge, Office of the Undersecretary for  
Human Resource and Organizational Development

**SUBJECT : ADVISORY ON THE PROCESSING AND PAYMENT OF**  
**FISCAL YEAR (FY) 2024 YEAR-END BONUS AND CASH**  
**GIFT**

**DATE : OCTOBER 28, 2024**

1.0. This refers to the Department of Budget and Management (DBM) Budget Circular No. 2024-3 dated October 22, 2024, which refers to the directive for the **Year-End Bonus equivalent to one (1) month basic pay as of October 31 and a Cash Gift of P5,000.00 be given to entitled government personnel simultaneously with the first agency payroll for November of the current year**, based on the following conditions:

- 1.1. Personnel has rendered at least a total or an aggregate of four (4) months of service from January 1, 2024 to October 31, 2024;
- 1.2. Personnel remains in the government service as of October 31, 2024
- 1.3. Personnel who has rendered at least a total or an aggregate of four (4) months of service from January 1 of the current year but has retired or separated from government service before October 31 of the same year shall be granted, within the month of retirement or separation, a prorated share of the:

1.3.1. Year-End Bonus based on the monthly basic pay immediately preceding the date of retirement or separation; and



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1.3.2. Cash Gift of P5,000, as follows:

<b>LENGTH OF SERVICE</b>	<b>PERCENTAGE OF THE YEAR-END BONUS AND CASH GIFT</b>
4 months but less than 5 months	50%
5 months but less than 6 months	60%
6 months but less than 7 months	70%
7 months but less than 8 months	80%
8 months but less than 9 months	90%
9 months but less than 10 months	95%

1.4. Personnel who has rendered a total or an aggregate of less than four (4) months of service from January 1 to October 31 of the current year and are still in government service as of October 31 of the same year shall be entitled solely to a prorated Cash Gift under Section 2 of Republic Act No. 8441, as follows:

<b>LENGTH OF SERVICE</b>	<b>PERCENTAGE OF P5,000.00</b>	<b>CORRESPONDING AMOUNT</b>
3 months but less than 4 months	40%	P2,000.00
2 months but less than 3 months	30%	P1,500.00
1 months but less than 2 months	20%	P1,000.00
Less than 1 month	10%	P 500.00

- 1.5. The Year-End Bonus and Cash Gift for personnel hired on part-time basis in one or more agencies shall be in direct proportion to the number of hours/days of part-time service rendered.
- 1.6. The Year-End Bonus and Cash Gift for personnel on detail with another government agency shall be paid by the parent agency, while those on secondment shall be paid by the recipient agency.
- 1.7. The Year-End Bonus and Cash Gift for personnel transferred from one agency to another shall be paid by the new agency.
- 1.8. A compulsory retiree whose services have been extended, may be granted a Year-End Bonus and Cash Gift, subject to pertinent provisions of the DBM Budget Circular 2016-4.
- 1.9. Personnel who are formally charged with administrative and/or criminal cases that are still pending resolution shall be entitled to a Year-End Bonus and Cash Gift until found guilty by final and executory judgment, provided that:
  - 1.9.1. Those found guilty shall not be entitled to a Year-End Bonus and Cash Gift in the year the decision becomes final.
  - 1.9.2. The personnel shall refund the Year-End Bonus and Cash Gift received for that year.
  - 1.9.3. If the penalty imposed is only a reprimand, the personnel concerned shall be entitled to the Year-End Bonus and Cash Gift.



2.0. Consistent with the Department of Budget and Management (DBM) Budget Circular No. 2016-4, which provides for the updated rules and regulations on the grant of the Year-End Bonus and Cash Gift, the following are the entitled government personnel under this issuance:

- All positions for civilian personnel whether regular, contractual, or casual in nature, full-time or part-time, in the Department.

The following are excluded, and therefore, not considered entitled government personnel:

- Consultants and experts hired for a limited period to perform specific activities or services with expected outputs;
- Laborers hired through job contracts (pakyaw) and those paid on a piecework basis;
- Student laborers and apprentices;
- Individuals and groups of people whose services are engaged through job orders, contract of services, or others similarly situated; and
- All those hired without employer-employee relationships and funded from non-Personnel Services appropriations/budget.

For your guidance and immediate processing of payroll.

cc: **OFFICE OF THE SECRETARY  
UNDERSECRETARIES  
ASSISTANT SECRETARIES  
BUREAU AND SERVICE DIRECTORS**