



OFFICE OF THE VICE PRESIDENT FOR ADMINISTRATION
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31 October 2024

MEMORANDUM NO. ACR 24 – 141

TO : Chancellors
Director, UP PGH
Dean, UP Tacloban College

SUBJECT : **Guidelines on the Grant of the Year-End Bonus and Cash Gift for FY 2024**

The DBM Budget Circular No. 2016-4 prescribes the "Updated Rules and Regulations on the Grant of the Year-End Bonus and Cash Gift for FY 2016 and Subsequent Years" and authorizes agencies to issue specific guidelines for its implementation.

Furthermore, Section 6 of DBM Budget Circular No. 2024-3, "Amending Section 6.1 of Budget Circular (BC) No. 2016-4 on Payment of Year-End Bonus and Cash Gift", was issued to update the schedule of payment.

1. Coverage

- 1.1 All full-time and part-time UP faculty and staff (whether regular or permanent, temporary, substitute, coterminous, casual, and contractual)
 - 1.1.1 Who have rendered at least a total or an aggregate of four (4) months of service, including leaves of absence with pay within the period 01 January 2024 to 31 October 2024; and
 - 1.1.2 Who have remained in the government service as of 31 October 2024.
- 1.2 Those whose services have been extended beyond compulsory retirement at age 65 **with the approval of appropriate authority** provided that Item 1.1.1 and Item 1.1.2 hereof are complied with.
- 1.3 Those formally charged with administrative cases and/or criminal cases which are still pending for resolution, or those found guilty but the penalty imposed is only a reprimand.
- 1.4 Those who have rendered at least a total or an aggregate of four (4) months of service from 01 January 2024 but who have retired or separated from government service before 31 October 2024 shall be granted within the month of retirement or separation, a prorated share

of both the **Year-End Bonus and the Cash Gift**, based on the percentages below:

Length of Service	Percentage of the Year-End Bonus and Cash Gift
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%

- 1.5 Those who have rendered a total or an aggregate of less than four (4) months of service from 01 January to 31 October 2024 and are still in government service as of 31 October 2024 shall be entitled **only** to a prorated Cash Gift as follows:

Length of Service	Percentage of Php 5,000	Corresponding Amount (in Php)
3 months but less than 4 months	40%	2,000.00
2 months but less than 3 months	30%	1,500.00
1 month but less than 2 months	20%	1,000.00
Less than one month	10%	500.00

2. Exclusions

- 2.1 **Those hired without employer-employee relations and funded from non-Personnel Services (PS) appropriations**, such as those covered by contract of services and job orders, including lecturers, consultants or experts, performing specific duties or services with expected outputs; student assistants, graduate assistants, teaching fellows, teaching assistants/associates, residence assistants, apprentices, laborers of projects under contract; and others with similar conditions.
- 2.2 Those formally charged with administrative and/or criminal cases and were found guilty by final and executory judgment in the year of finality of the decision. The Year-End Bonus and Cash Gift shall be refunded by the personnel if received within the period.

3. Implementation

- 3.1 All qualified faculty and staff (based on coverage defined in Section 1; and exclusions in Section 2) shall be paid a Year-End Bonus equivalent to one (1) month basic salary as of 31 October 2024 and Cash Gift of Php5,000, exclusive of allowances and other forms of compensation.
- 3.2 The Year-End Bonus and Cash Gift of the faculty and staff on detail to another government agency shall be paid by the University of the Philippines, while those on secondment shall be paid by the recipient agency.
- 3.3 Part-time faculty and staff shall be paid a Year-End Bonus equivalent to 50% of the monthly basic salary as of 31 October 2024 and 50% of the Cash Gift.
- 3.4 The Year-End Bonus and Cash Gift of personnel who transferred from one agency to another shall be paid by the new agency.

4. Due Diligence

The Chancellors and other University officials with authority over the release of the Year-End Bonus and Cash Gift shall exercise due diligence in the implementation of these guidelines. Responsible officers shall be held liable for any payment not in accordance with the provisions of the DBM Circular 2016-4 and this Memorandum, without prejudice to the refund by the employees concerned of any excess or unauthorized payments. (Reference: Section 10.0 DBM BC 2016-4)

5. Funding Source


The Year-End Bonus and Cash Gift of personnel occupying regular positions (permanent and temporary) shall be charged against agency appropriations in the annual General Appropriations Act (GAA). (Reference: Section 8.1 DBM BC 2016-4)

The Year-End Bonus and Cash Gift of casual and contractual personnel shall be charged against agency lump sum appropriations in the annual GAA. (Reference: Section 8.2 DBM BC 2016-4)

The Year-End Bonus and Cash Gift of personnel whose salaries are charged against the Revolving Fund, Trust Fund or other fund other than the General Fund shall be funded from where their salaries are drawn, subject to their approved Line-Item Budget (LIB). (Reference: Section 53 of the General Provisions of the GAA FY 2024)

6. Schedule of Payment

The Year-End Bonus and Cash Gift can be given to entitled personnel simultaneously with the first week payroll for November 2024. Funds for the Year-End Bonus and Cash Gift will be included in the cash release to CUs/UP PGH/UPTC to meet their requirements for November 2024. This ensures that the necessary resources are available for timely distribution to eligible personnel.


AUGUSTUS C. RESURRECCION
Vice President for Administration

cc: Mr. President
Vice Presidents, Secretary of the University