



Republic of the Philippines
Department of Education
REGION IV- A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

15 October 2026

DIVISION MEMORANDUM
No. 680 s. 2026

**DISSEMINATION OF DEPED'S ELIGIBILITY FOR FISCAL YEAR 2024
PERFORMANCE-BASED BONUS**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. In reference to the **DepEd Memorandum** dated October 8, 2026, titled **DepEd's Eligibility for Fiscal Year 2024 Performance-Based Bonus**, this division hereby announces the results Final Eligibility Assessment (FEA).
2. Attached is the copy of the Memorandum for reference and guidance.
3. Immediate dissemination of this Memorandum is desired.


CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

Encl.: As stated,
Reference: Executive Order No. 61
To be indicated in the Perpetual Index
under the following subjects:

PERFOMANCE-BASED BONUS

OSDS-Admin Unit- dissemination of deped's eligibility for fiscal year 2024 performance-based bonus
RECIT4KG-010882/October 15, 2026



Republika ng Pilipinas
Department of Education

OFFICE OF THE UNDERSECRETARY
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

MEMORANDUM
DM-OUHRODI-2026-3915

FOR : UNDERSECRETARIES
ASSISTANT SECRETARIES
BUREAU/SERVICE DIRECTORS
REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
PUBLIC SCHOOL HEADS
ALL OTHERS CONCERNED

FROM : ATTY. ~~FATIMA~~ LIPP ~~D.~~ PANONTONGAN
Undersecretary
Office of the Secretary

WILFREDO E. CABRAL
Undersecretary
Human Resource and Organizational Development, and
Infrastructure

SUBJECT : DEPED'S ELIGIBILITY FOR FISCAL YEAR 2024
PERFORMANCE-BASED BONUS

DATE : 8 October 2026

The Department of Education (DepEd) is pleased to announce that the Department has been found **eligible for the grant of the Fiscal Year (FY) 2024 Performance-Based Bonus (PBB)** based on the Final Eligibility Assessment (FEA) results issued by the Department of Budget and Management (DBM), pursuant to Executive Order No. 61 Technical Working Group (EO 61 TWG) Memorandum Circular (MC) No. 2026-1, titled "*Guidelines on the Grant of the Performance-Based Bonus (PBB) for Fiscal Year (FY) 2024.*"

Based on the FEA results, DepEd obtained a total score of **77.5 points** under the prescribed PBB Criteria Conditions. Consequently, eligible personnel whose

compensation is funded under the Personnel Service (PS) allocation¹ may receive a PBB rate equivalent to **48.75% of their monthly basic salary as of 31 December 2024**, subject to compliance with the individual eligibility requirements under Item 7 of MC No. 2026-1.

A. To be eligible for the grant of the FY 2024 PBB, the individual must have:

- i. Achieved a performance rating of at least "Very Satisfactory," based on DepEd's Strategic Performance Management System (SPMS), duly approved by the Civil Service Commission (CSC), or the Career Executive Service Performance Evaluation System (CESPES), as prescribed by the Career Executive Service Board (CESB);
- ii. Submitted their Statement of Assets, Liabilities, and Net Worth (SALN) for FY 2023, as prescribed under CSC MC No. 3, s. 2015;
- iii. Liquidated all cash advances received in FY 2024, if any, within the reglementary period prescribed under Commission on Audit (COA) Circular No. 97-002² and COA Circular No. 2009-002;³
- iv. Had not been found guilty of an administrative and/or criminal case by final and executory judgment in FY 2024. However, if the penalty meted out is only a reprimand, such a penalty shall not cause disqualification to the PBB;
- v. Not been on vacation or sick leave, with or without pay, for the entire FY 2024; **and**
- vi. Rendered at least nine (9) months of service during FY 2024, in which case, the individual may be eligible for the full grant of the PBB; **or**
- vii. Rendered less than nine (9) months but at least three (3) months of government service during FY 2024, in which case, the individual may be entitled to a pro-rated bonus, provided that they fall under any of the following valid reasons for not meeting the nine (9)-month actual government service requirement:
 - (1) Being a newly hired employee;
 - (2) Retirement;
 - (3) Resignation;
 - (4) Any interruption in the continuity of service that is not a result of disciplinary action;
 - (5) Rehabilitation Leave;
 - (6) Maternity Leave and/or Paternity Leave;
 - (7) Special Leave Benefits for Women pursuant to RA No. 9710 and 16, s. 2012;
 - (8) Vacation or Sick Leave with or without pay, for less than one (1) year; and
 - (9) Scholarship/Study Leave; and/or
 - (10) Sabbatical Leave.

B. Further, the following rules shall apply in the event that the individual has been transferred or detailed to or from another government agency:

- i. Personnel in detail to another government agency for six (6) months or more shall be included in the recipient agency that rated his/her

¹ In accordance with Item 3. 2 of MC No. 2026-1, only those personnel whose compensation is funded under the Personnel Service (PS) allocation, such as employees holding regular, contractual, and casual positions, shall be covered.

² 10 February 1997.

³ 18 May 2009.

performance. In such case, the payment of PBB shall come from the mother agency.

- ii. Personnel who transferred from one government agency to another agency shall be included in the recipient agency where they served the longest. If the employee served in each agency for an equal number of months, they will be included in the recipient agency.
- iii. Officials and employees who transferred from or to government agencies that do not participate in the 2024 PBB implementation shall be rated by the agency where they served the longest in 2024. They shall be eligible for the PBB grant on a pro-rata basis corresponding to their actual length of service to the participating agency, as provided under Item 7.11 of MC No. 2026-1.

Notwithstanding one's eligibility under the abovementioned criteria, it must be emphasized that while DepEd qualified for the grant of the FY 2024 PBB, the Department **received a rating below 4.0** in the areas of Performance Results and Citizen/Client Satisfaction Results and was found **non-compliant with four (4) agency accountability requirements**, namely:

- PhilGEPS Posting;
- Early Procurement Activities;
- FY 2024 Annual Procurement Plan Non-Common-Use Supplies and Equipment (APP Non-CSE); and
- Sustained Compliance to Audit Findings.

Accordingly, pursuant to the provisions of the Circular, **delivery units and/or individuals primarily responsible for such non-compliance, including their respective heads, shall be subject to the prescribed isolation** from the FY 2024 PBB (See **Annex A – DepEd FY 2024 PBB Final Eligibility Assessment** and **Annex B – List of Isolated Units**)

In view thereof, all Regional Offices (ROs), Schools Division Offices (SDOs), and Schools are hereby directed to submit the duly accomplished and validated *Form 1.0: Report on Ranking of Delivery Units* to the **Bureau of Human Resource and Organizational Development-Personnel Division (BHROD-PD)** on or before **23 October 2026 via email at pbb.secretariat@deped.gov.ph**. These reports shall be consolidated and transmitted to the EO 61 TWG and the DBM for review and validation within twenty (20) calendar days from receipt of the FEA results.

Upon completion of the validation process, the DBM Organization, Position Classification and Compensation Bureau shall facilitate the issuance of the corresponding Special Allotment Release Orders (SAROs) and Notices of Cash Allocation (NCAs) for the release of the FY 2024 PBB.

For queries or clarifications, you may contact **Ms. Hannah Hasmin Caña** and **Ms. Jam Sheena Sy** of the Bureau of Human Resource and Organizational Development-Organization Effectiveness Division (BHROD-OED) through email at bhrod.oed@deped.gov.ph or by phone at (02) 8633-5375; and **Ricardo H. Clenuar** of the BHROD-PD through email at bhrod.pd@deped.gov.ph.

For information, guidance, and compliance.



Annex A

THE EXECUTIVE ORDER NO. 61 (s. 2024) TECHNICAL WORKING GROUP

FY 2024 PERFORMANCE-BASED BONUS FINAL ELIGIBILITY ASSESSMENT

DEPARTMENT OF EDUCATION - OFFICE OF THE SECRETARY

Overall Assessment

77.5
points

ELIGIBLE
WITH ISOLATION



The Department of Education - Office of the Secretary (DepEd-OSEC) is **eligible** for the grant of FY 2024 PBB.

%

The eligible employees are entitled to a PBB equivalent to **48.75%** of their monthly basic salary.



The unit(s) and/or individual(s), including the head, that are most responsible for the rating below 4 for Performance and CCS Results; and non-compliance with 4 Agency Accountabilities shall be **isolated** from the grant of FY 2024 PBB.

Eligibility Criteria



Performance Results

Achieved **52.63%** (20 out of 38) of PIs of the Congress-approved targets for FY 2024.

10
points



Process Results

At least **15%** improvement in any of the parameters of process improvement

25
points



Financial Results

Achieved **97.32%** Disbursements BUR.

25
points



Citizen/Client Satisfaction Results

Achieved **93.59%** resolution and **51.84%** compliance of #8888 complaints; and **100%** resolution and **94.68%** compliance of CCB complaints.

17.5
points

Agency Accountability Requirements

Transparency Seal

COMPLIANT

Sustained Compliance to Audit Findings

NON-COMPLIANT

PhilGEPS Posting

Non-compliant offices: 31 Offices

NON-COMPLIANT

FY 2024 APP Non-CSE

Non-compliant offices: NCR, CAR, 1, 3, 4B, 6, 8, 12, 13

NON-COMPLIANT

Early Procurement Activities

Non-compliant offices: CO, 3, 5, 7, 8, 11, 12, 13

NON-COMPLIANT

Committee on Anti-Red Tape

COMPLIANT



Compliance with Freedom of Information

COMPLIANT

SALN Review and Compliance Procedure

COMPLIANT

FY 2025 APP-CSE

COMPLIANT

FY 2023 APCPI

COMPLIANT

Client Satisfaction Measurement

COMPLIANT

Compliance with National Competition Policy

NOT APPLICABLE

**List of Non-Compliant Offices and Positions for Isolation for the Grant of the
FY 2024 PBB**

CENTRAL OFFICE

Requirement	Position for Isolation
Performance Results	Execom-in-charge for Policy and Planning Service
Citizen/Client Satisfaction Results	Execom-in-charge for Public Affairs Service
Undertaking of EPA for FY 2025 Procurement Projects	Execom-in-charge for Procurement
Sustained Compliance to Audit Findings	Execom-in-charge for Finance

REGIONAL OFFICES

Note: No NIR yet during FY 2024

Legend:

- X – not compliant
- RD – Regional Director is for isolation

Regional Office	FY 2024 APP non-CSE	PhilGEPS	EPA for FY2025 Projects	Isolation Status for FY 2024 PBB
Region I	X	Compliant	Compliant	RD
Region II	Compliant	Compliant	Compliant	No Isolation
Region III	X	X	X	RD
Region IV-A	Compliant	Compliant	Compliant	No Isolation
Region IV-B	X	Compliant	Compliant	RD
Region V	Compliant	Compliant	X	RD
Region VI	Compliant	Compliant	Compliant	No Isolation
Region VII	Compliant	X	X	RD
Region VIII	X	X	X	RD
Region IX	Compliant	Compliant	Compliant	No Isolation
Region X	Compliant	Compliant	Compliant	No Isolation
Region XI	Compliant	Compliant	X	RD
Region XII	Compliant	X	X	RD
CARAGA	X	Compliant	X	RD
CAR	Compliant	Compliant	Compliant	No Isolation
NCR	X	Compliant	Compliant	RD



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FROM :  **ATTY. FATIMA LIPP D. PANONTONGAN**
Undersecretary
Office of the Secretary


WILFREDO E. CABRAL
Undersecretary
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Agency Accountability Requirements

Transparency Seal

COMPLIANT

Sustained Compliance to Audit Findings

NON-COMPLIANT

PhilGEPS Posting

Non-compliant offices: 31 Offices

NON-COMPLIANT

FY 2024 APP Non-CSE

Non-compliant offices: NCR, CAR, 1, 3, 4B, 6, 8, 12, 13

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Non-compliant offices: CO, 3, 5, 7, 8, 11, 12, 13

NON-COMPLIANT

Committee on Anti-Red Tape

COMPLIANT



Compliance with Freedom of Information

COMPLIANT

SALN Review and Compliance Procedure

COMPLIANT

FY 2025 APP-CSE

COMPLIANT

FY 2023 APCPI

COMPLIANT

Client Satisfaction Measurement

COMPLIANT

Compliance with National Competition Policy

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**List of Non-Compliant Offices and Positions for Isolation for the Grant of the
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CENTRAL OFFICE

Requirement	Position for Isolation
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Undertaking of EPA for FY 2025 Procurement Projects	Execom-in-charge for Procurement
Sustained Compliance to Audit Findings	Execom-in-charge for Finance

REGIONAL OFFICES

Note: No NIR yet during FY 2024

Legend:

- X – not compliant
- RD – Regional Director is for isolation

Regional Office	FY 2024 APP non-CSE	PhilGEPS	EPA for FY2025 Projects	Isolation Status for FY 2024 PBB
Region I	X	Compliant	Compliant	RD
Region II	Compliant	Compliant	Compliant	No Isolation
Region III	X	X	X	RD
Region IV-A	Compliant	Compliant	Compliant	No Isolation
Region IV-B	X	Compliant	Compliant	RD
Region V	Compliant	Compliant	X	RD
Region VI	Compliant	Compliant	Compliant	No Isolation
Region VII	Compliant	X	X	RD
Region VIII	X	X	X	RD
Region IX	Compliant	Compliant	Compliant	No Isolation
Region X	Compliant	Compliant	Compliant	No Isolation
Region XI	Compliant	Compliant	X	RD
Region XII	Compliant	X	X	RD
CARAGA	X	Compliant	X	RD
CAR	Compliant	Compliant	Compliant	No Isolation
NCR	X	Compliant	Compliant	RD

SCHOOLS DIVISION OFFICES

Notes:

- **No SDO Calaca City and Carmona City yet during FY 2024**
- **EPA is not applicable to SDO Level**

Legend:

- *X – not compliant*
- *SDS – Schools Division Superintendent is for isolation*

Region	Schools Division Office	FY 2024 APP non-CSE	PhilGEPS	Isolation Status for FY 2024 PBB
Region I	Ilocos Norte	X	Compliant	SDS
	Ilocos Sur	X	Compliant	SDS
	La Union	X	X	SDS
	Pangasinan I	X	Compliant	SDS
	Pangasinan II	X	Compliant	SDS
	Alaminos City	Compliant	Compliant	No Isolation
	Batac City	X	Compliant	SDS
	Candon City	X	Compliant	SDS
	Dagupan City	Compliant	Compliant	No isolation
	Laoag City	X	Compliant	SDS
	San Carlos City, Pangasinan	Compliant	Compliant	No Isolation
	San Fernando City	X	Compliant	SDS
	Urdaneta City	Compliant	Compliant	No Isolation
	Vigan City	X	Compliant	SDS
Region II	Batanes	X	Compliant	SDS
	Cagayan	Compliant	Compliant	No Isolation
	Isabela	Compliant	Compliant	No isolation
	Nueva Vizcaya	X	Compliant	SDS
	Quirino	X	Compliant	SDS
	Cauayan City	X	Compliant	SDS
	Ilagan City	X	Compliant	SDS
	Santiago City	X	X	SDS
	Tuguegarao City	X	Compliant	SDS
Region III	Aurora	X	Compliant	SDS
	Bataan	X	Compliant	SDS
	Bulacan	X	Compliant	SDS
	Nueva Ecija	X	Compliant	SDS
	Pampanga	X	Compliant	SDS
	Tarlac Province	X	Compliant	SDS
	Zambales	X	X	SDS

	Palawan	X	X	SDS
	Romblon	X	Compliant	SDS
	Calapan City	X	Compliant	SDS
	Puerto Princesa City	X	Compliant	SDS
Region V	Albay	X	X	SDS
	Camarines Norte	X	Compliant	SDS
	Camarines Sur	Compliant	X	SDS
	Catanduanes	X	Compliant	SDS
	Masbate	Compliant	Compliant	No Isolation
	Sorsogon	X	Compliant	SDS
	Iriga City	X	Compliant	SDS
	Legazpi City	X	Compliant	SDS
	Ligao City	X	Compliant	SDS
	Masbate City	X	Compliant	SDS
	Naga City, Camarines Sur	Compliant	Compliant	No Isolation
	Sorsogon City	X	Compliant	SDS
	Tabaco City	X	Compliant	SDS
Region VI	Aklan	X	Compliant	SDS
	Antique	X	Compliant	SDS
	Capiz	Compliant	Compliant	No Isolation
	Guimaras	X	Compliant	SDS
	Iloilo	X	Compliant	SDS
	Negros Occidental	X	Compliant	SDS
	Bacolod City	X	Compliant	SDS
	Bago City	X	Compliant	SDS
	Cadiz City	X	X	SDS
	Escalante City	X	Compliant	SDS
	Himamaylan City	X	Compliant	SDS
	Iloilo City	Compliant	Compliant	No Isolation
	Kabankalan City	X	X	SDS
	La Carlota City	Compliant	Compliant	No Isolation
	Passi City	X	X	SDS
	Roxas City	X	Compliant	SDS
	Sagay City	X	Compliant	SDS
	San Carlos City	X	Compliant	SDS
	Silay City	X	X	SDS
	Sipalay City	X	Compliant	SDS
	Victorias City	X	Compliant	SDS
Region VII	Bohol	X	Compliant	SDS

	Cebu	X	X	SDS
	Negros Oriental	X	Compliant	SDS
	Siquijor	X	Compliant	SDS
	Bais City	Compliant	Compliant	No Isolation
	Bayawan City	X	Compliant	SDS
	Bogo City	X	Compliant	SDS
	Canlaon City	X	Compliant	SDS
	Carcar City	X	Compliant	SDS
	Cebu City	X	Compliant	SDS
	Danao City	Compliant	Compliant	No Isolation
	Dumaguete City	X	Compliant	SDS
	Guihulngan City	X	Compliant	SDS
	Lapu-Lapu City	X	X	SDS
	Mandaue City	X	Compliant	SDS
	Naga City	X	X	SDS
	Tagbilaran City	X	Compliant	SDS
	Talisay City	X	Compliant	SDS
	Tanjay City	X	Compliant	SDS
	Toledo City	X	X	SDS
Region VIII	Biliran	Compliant	Compliant	No Isolation
	Eastern Samar	X	Compliant	SDS
	Leyte	X	Compliant	SDS
	Northern Samar	Compliant	Compliant	No Isolation
	(Western) Samar	Compliant	Compliant	No Isolation
	Southern Leyte	X	Compliant	SDS
	Baybay City	X	Compliant	SDS
	Borongan City	X	X	SDS
	Calbayog City	Compliant	Compliant	No Isolation
	Catbalogan City	X	Compliant	SDS
	Maasin City	X	X	SDS
	Ormoc City	Compliant	Compliant	No Isolation
	Tacloban City	Compliant	Compliant	No Isolation
Region IX	Zamboanga del Norte	Compliant	Compliant	No Isolation
	Zamboanga del Sur	Compliant	Compliant	No Isolation
	Zamboanga Sibugay	Compliant	Compliant	No Isolation
	Dapitan City	X	Compliant	SDS
	Dipolog City	X	Compliant	SDS
	Isabela City	X	X	SDS
	Pagadian City	X	Compliant	SDS
	Zamboanga City	X	Compliant	SDS

Region X	Bukidnon	X	Compliant	SDS
	Camiguin	Compliant	Compliant	No Isolation
	Lanao del Norte	Compliant	Compliant	No Isolation
	Misamis Occidental	X	Compliant	SDS
	Misamis Oriental	Compliant	Compliant	No Isolation
	Cagayan de Oro City	X	Compliant	SDS
	El Salvador City	Compliant	Compliant	No Isolation
	Gingoog City	Compliant	Compliant	No Isolation
	Iligan City	X	Compliant	SDS
	Malaybalay City	X	Compliant	SDS
	Oroquieta City	X	Compliant	SDS
	Ozamiz City	Compliant	Compliant	No Isolation
	Tangub City	X	Compliant	SDS
	Valencia City	Compliant	Compliant	No Isolation
Region XI	Davao de Oro	Compliant	Compliant	No Isolation
	Davao del Norte	X	Compliant	SDS
	Davao del Sur	X	Compliant	SDS
	Davao Occidental	X	X	SDS
	Davao Oriental	X	Compliant	SDS
	Davao City	X	Compliant	SDS
	Digos City	X	X	SDS
	Mati City	X	Compliant	SDS
	Panabo City	Compliant	Compliant	No Isolation
	Samal City (Island Garden City)	X	Compliant	SDS
	Tagum City	X	Compliant	SDS
Regional XII	Cotabato	X	Compliant	SDS
	Sarangani	X	Compliant	SDS
	South Cotabato	X	Compliant	SDS
	Sultan Kudarat	X	Compliant	SDS
	General Santos City	Compliant	Compliant	No Isolation
	Kidapawan City	X	Compliant	SDS
	Koronadal City	Compliant	Compliant	No Isolation
	Tacurong City	X	X	SDS
Region XIII	Agusan del Norte	X	Compliant	SDS
	Agusan del Sur	X	Compliant	SDS
	Dinagat Islands	Compliant	Compliant	No Isolation
	Surigao del Norte	X	Compliant	SDS
	Surigao del Sur	X	Compliant	SDS
	Bayugan City	X	Compliant	SDS

	Bislig City	Compliant	Compliant	No Isolation
	Butuan City	X	Compliant	SDS
	Cabadbaran City	X	Compliant	SDS
	Siargao City	X	Compliant	SDS
	Surigao City	Compliant	Compliant	No Isolation
	Tandag City	X	Compliant	SDS
Cordillera Administrative Region	Abra	X	Compliant	SDS
	Apayao	X	Compliant	SDS
	Benguet	X	Compliant	SDS
	Ifugao	X	Compliant	SDS
	Kalinga	X	Compliant	SDS
	Mt. Province	X	Compliant	SDS
	Baguio City	Compliant	Compliant	No Isolation
	Tabuk City	X	Compliant	SDS
National Capital Region	Caloocan City	X	X	SDS
	Las Piñas City	Compliant	Compliant	No Isolation
	Makati City	Compliant	Compliant	No Isolation
	Malabon City	Compliant	Compliant	No Isolation
	Mandaluyong City	Compliant	Compliant	No Isolation
	Manila	X	X	SDS
	Marikina City	X	Compliant	SDS
	Muntinlupa City	Compliant	Compliant	No Isolation
	Navotas City	X	Compliant	SDS
	Parañaque City	X	Compliant	SDS
	Pasay City	Compliant	Compliant	No Isolation
	Pasig City	X	Compliant	SDS
	Quezon City	Compliant	Compliant	No Isolation
	San Juan City	X	X	SDS
	Taguig-Pateros	X	Compliant	SDS
	Valenzuela City	X	Compliant	SDS

References:

- Positive List of FY 2024 APP Non-CSE (<https://www.gppb.gov.ph/wp-content/uploads/2026/10/2024-APP-Submission-Positive-List-As-of-30-September-2026.pdf>)
- PhilGEPS Posting (attached in DBM's Letter to DepEd re: FY2024 PBB Final Eligibility Assessment)
- List of Compliance to EPA (attached in DBM's Letter to DepEd re: FY2024 PBB Final Eligibility Assessment)