GCG MEMORANDUM CIRCULAR NO. 2012 – 11 (RE-ISSUED)

SUBJECT : INTERIM PERFORMANCE-BASED INCENTIVE (PBI) SYSTEM FOR THE OFFICERS AND EMPLOYEES OF GOCCs COVERED BY R.A. NO. 10149

DATE : 06 December 2012

WHEREAS, on 20 July 2012, PRESIDENT BENIGNO S. AQUINO III formally issued EXECUTIVE ORDER NO. 80,1 (E.O. 80, s. 2012) in order to drive the performance in the bureaucracy and reward exemplary performance, which in Section 1 thereof formally adopted a Performance-Based Incentive (PBI) system for the National Government beginning Fiscal Year (FY) 2012, consisting of the following:

(a) Productivity Enhancement Incentive (PEI) – “in the amount of ₱5,000 shall continually be granted across-the-board, in accordance with the guidelines to be issued by DBM.”2

(b) Performance-Based Bonus (PBB) – “which is a top-up bonus . . . given to personnel of bureaus or delivery units in accordance with their contribution to the accomplishment of their Department’s overall targets and commitments.”3

WHEREAS, Section 6 of E.O. 80 provides that it only covers “all departments, agencies, SUCs, and GOCCs that remain under the jurisdiction of DBM,”4 and in fact Section 7 thereof encourages the GCG “to adopt the policies and principles contained in this EO and issue the necessary guidelines for GOCCs under its jurisdiction, pending the implementation of the Compensation and Position Classification System (CPCS) for GOCCs as mandated under RA 10149.” Section 4 thereof provides that “Government-Owned or -Controlled Corporations (GOCCs), with existing authorized performance-based incentive or bonus systems shall harmonize the same with the PBB scheme.”

WHEREAS, Section 8 of R.A. No. 10149, formally designated as the “GOCC Governance Act of 2011”, mandates the Commission to “develop a Compensation and Position Classification System [CPCS] which shall apply to all officers and employees of the GOCCs whether under the Salary Standardization Law or exempt therefrom and shall consist of classes of positions grouped into such categories as the GCG may determine, subject to the approval of the President.”

WHEREAS, in addition, Section 10 (Additional Incentives) of the Act provides that “The GCG may recommend to the President, incentives for certain position

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1Entitled “DIRECTING THE ADOPTION OF A PERFORMANCE-BASED INCENTIVE SYSTEM FOR GOVERNMENT EMPLOYEES,”
2Sec. 1, E.O. 80.
3Sec. 1, E.O. 80.
4Emphasis supplied.
titles in consideration of the good performance of the GOCC: Provided, That no incentives shall be granted unless the GOCC has fully paid all taxes for which it is liable, and the GOCC has declared and paid all the dividends required to be paid under its charter or any other laws; “;

WHEREAS, the Commission is currently rolling-out the workplan for the development of the CPCS for GOCCs which shall include a performance-based incentive system for Directors, Officers and Employees of the GOCC Sector, which is expected to be completed and submitted for approval of the President of the Philippines during the last quarter of FY 2013;

WHEREAS, there is a substantial distinction between National Government Agencies and GOCCs in that the latter are generally engaged in competitive industries, operate under market conditions, and thus directly compete with the private sector in attracting, retaining, and motivating a corps of competent personnel;

WHEREAS, there are GOCCs that have adopted, prior to R.A. No. 10149, their own performance-based incentive systems on the basis of their respective charters having granted them a corporate autonomy over their respective compensation systems;

WHEREAS, considering the limited period remaining for FY 2012, the Commission considered it prudent to adopt an interim PBI that is partially patterned after the policies and principles under E.O. 80, s. 2012 with the view of harmonizing and/or standardizing, as far as practicable, the performance based incentive system for GOCCs covered by R.A. No. 10149;

NOW, THEREFORE, in compliance with His Excellency’s directive, the Commission in its en banc meeting held on 18 September 2012, resolved to formally adopt an INTERIM PERFORMANCE-BASED INCENTIVE (PBI) SYSTEM FOR THE OFFICERS AND EMPLOYEES OF THE GOCC SECTOR covered by R.A. No. 10149, pending the formal issuance and approval by the President of the final CPCS for GOCCs, as follows:

I. Adhering to the policies and principles contained in E.O. 80, s.2012, a copy of which is attached hereto and made an integral part hereof as Annex A;

II. Subject to the following Guidelines provided in INTER-AGENCY TASK FORCE ON THE HARMONIZATION OF NATIONAL GOVERNMENT PERFORMANCE, MONITORING, INFORMATION AND REPORTING SYSTEMS Memorandum Circular No. (IATF M.C.) 2012-1 (13 August 2012), 2012-02, 2012-02 A (16 and 31 October 2012) and 2012-03 (12 November 2012) copies of which are attached hereto and made an integral part hereof as Annexes B, B-1 and C;

HOWEVER, CLARIFIED AND/OR AMENDED TO PARTICULARLY COVER THE GOCC SECTOR AS FOLLOWS:

1. On the PEI. – The PEI, in the amount of P5,000, shall be granted across-the-board to covered officers and employees.
2. On the PBB.

A. For Profitable GOCCs – The grant of PBB shall be based on the performance of the individual officers and employees with the rate of incentive as a multiple of an officer’s/employee’s basic monthly salary based on the table below, but not to exceed an amount computed by using the same multiple to twice the basic monthly salary of the comparable NG position as provided in Annex D. A system of forced ranking shall be adopted.

Thus, the PBB for Profitable GOCCs shall be distributed as follows:

<table>
<thead>
<tr>
<th>Performance Category</th>
<th>Multiple</th>
<th>Maximum Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceeded Expectations (Best)</td>
<td>2.50</td>
<td>10%</td>
</tr>
<tr>
<td>Met All Expectations (Better)</td>
<td>1.50</td>
<td>60%</td>
</tr>
<tr>
<td>Met Most Expectations (Good)</td>
<td>1.25</td>
<td>20%</td>
</tr>
<tr>
<td>Below Expectations (Below Satisfactory)</td>
<td>0.00</td>
<td>10%</td>
</tr>
</tbody>
</table>

Provided, That the total cost of the PBB shall not result in a net loss before subsidy and after income tax in the GOCC’s actual audited financial statements for FY2012.

B. For Losing GOCCs – The grant of PBB shall also be based on the performance of the individual officers and employees with the following fixed rate of incentive. A system of forced ranking shall also be adopted.

Thus, the PBB for Losing GOCCs shall be distributed as follows:

<table>
<thead>
<tr>
<th>Performance Category</th>
<th>Amount</th>
<th>Maximum Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceeded Expectations (Best)</td>
<td>P25,000</td>
<td>10%</td>
</tr>
<tr>
<td>Met All Expectations (Better)</td>
<td>P13,500</td>
<td>60%</td>
</tr>
<tr>
<td>Met Most Expectations (Good)</td>
<td>P 7,000</td>
<td>20%</td>
</tr>
<tr>
<td>Below Expectations (Below Satisfactory)</td>
<td>0.00</td>
<td>10%</td>
</tr>
</tbody>
</table>

C. Flexibility – The multiples and amounts provided herein are intended to provide a cap on the PBB that may be distributed by GOCCs. Nothing herein shall be construed as limiting the business judgment or authority of the Governing Boards to reduce the amounts to be distributed when giving due regard to the financial condition and existing policies of a particular GOCC.

3. Determination of Profitability. – The basis for a GOCC’s profitability will be the projected net income for FY2012 (using actual January-November 2012 figures plus December 2012 estimate) before subsidy and after income tax.

4. Submission of GOCC Programs, Projects and Targets. – Adopting Guideline 8.0 of the IATF M.C. No. 2012-1, the Governing Boards of each GOCC, through their Chairpersons and CEOs, shall submit to the Commission the accomplished Forms A, A-1, and B on or before 30 October 2012, based on the GOCC’s approved Corporate Plan for 2012 and/or Corporate Operating Budget for FY2012.
4.1. **Effect of Non-Submission.** – Pursuant to Guideline 9.0 of the IATF MC No. 2012-1, non-submission of the required forms shall render the GOCC ineligible for the Performance-Based Bonus for FY2012.

5. **Required Rating on Major Final Outputs (MFOs) and Priority Program/Project Targets under the Five (5) Key Result Areas.** – The PBB shall only be granted for GOCCs which have achieved at least 90% rating in their MFOs and their priority program/project targets under the 5 Key Result Areas as of **30 November 2012**, which shall be validated pursuant to Certifications issued by the particular GOCC under the signatures of the Chairperson and President to be submitted to GCG on **12 December 2012 or as soon as the GOCC is in a position to provide such Certification.**

6. **Compliance with Good Governance Conditions.** – Each GOCC, acting through its Governing Board, must satisfy 100% of the four (4) Good Governance Conditions mandated under IATF M.C. 2012-02 and 2012-02A (Annex B-1) as a condition to qualify their officers and employees to the PBB Scheme, which shall be validated pursuant to Certifications and submission to the GCG similar to Section 6 hereof.

7. **Funding for the Interim PBI System.** – Pursuant to Section 5(b) of E.O. 80, the funding to support the Interim PBI System covered in this Circular shall be charged by GOCCs from their respective corporate funds, subject to the approval of their respective Governing Boards in accordance with applicable laws, rules and regulations.

8. **Employee Coverage.**

   **8.1 Coverage.** – Employees who occupy regular, casual or contractual positions shall be entitled to the PEI and PBB, provided:

   a. They are still in service as of 30 November 2012; and

   b. They have rendered at least four (4) months of service for the year to be entitled to the full amount of the PEI and the PBB. Those who have rendered less than four (4) months of service shall be entitled to the PEI in pro-rated amounts, but shall not be entitled to the PBB

   **8.2 Exclusions.** – Excluded from the grant of the PEI and PBB are those hired without employer-employee relationships and paid from non-Personal Services appropriations/budgets, as follows:

   a. Consultants and experts hired to perform specific activities or services with expected outputs;

   b. Laborers hired through job contracts (pakyaw) and those paid on piecework basis;

   c. Student laborers and apprentices; and

   d. Individuals and groups of people whose services are engaged through job orders, contracts of service, or others similarly situated.

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5 Adopted from DBM Circular No. 2011-04 entitled “Guidelines on the Grant of Productivity Enhancement Incentive (PEI) to Government Employees for Fiscal Year (FY) 2011 (05 December 2011)
9. **Period Covered.** – The Interim PBI System shall cover FY 2012.

10. **Date of Grant.** – The grant of the PBI shall be paid not earlier than 17 December 2012.

This Circular shall take effect immediately upon its publication in the Commission’s website [www.gcg.gov.ph](http://www.gcg.gov.ph).

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**Cesar L. Villanueva**  
Chairman

**Cesar V. Purisima**  
DOF Secretary

**Ma. Angela E. Ignacio**  
Commissioner

**Florencio B. Abad**  
DBM Secretary

**Rainier B. Butalid**  
Commissioner
WHEREAS, there is a need to rationalize the current incentive system in government which is generally characterized by across-the-board bonuses that are given uniformly to all civil servants;

WHEREAS, there is a need to strengthen performance monitoring and appraisal systems based on existing systems like the Organizational Performance Indicator Framework (OPIF) which is being used by the Department of Budget and Management (DBM) to measure agency performance, the Strategic Performance Management System (SPMS) of the Civil Service Commission (CSC) which links individual performance to organizational performance, and the Results-Based Performance Monitoring System (RBPMS).

WHEREAS, service delivery by the bureaucracy can be improved by linking personnel incentives to the bureau or delivery unit's performance and recognizing and rewarding exemplary performance in the public sector;

WHEREAS, there is a need to establish and implement a Performance-Based Incentive (PBI) System that will motivate higher performance and greater accountability in the public sector and ensure the accomplishment of commitments and targets under the five (5) Key Result Areas (KRAs) laid down in Executive Order (EO) No. 43 (s. 2011) and the Philippine Development Plan (PDP) 2011-2016;

WHEREAS, Administrative Order (AO) No. 25 (s. 2011) seeks to establish a unified and integrated RBPMS across all departments and agencies within the Executive Branch of Government, incorporating a common set performance scorecard, and creating an accurate, accessible, and up-to-date government-wide, sectoral, and organizational performance information system, which shall be used as basis for determining entitlement to performance-based allowances, incentives, or compensation of government personnel;

WHEREAS, one of the governing principles of the Senate and House of Representatives Joint Resolution (JR) No. 4 (s. 2009), otherwise known as the "Salary Standardization Law (SSL) III," is the establishment of a PBI scheme which aligns personnel efforts to organizational performance to reward exemplary civil servants and well-performing institutions; and

WHEREAS, Presidential Decree (PD) No. 985, PD 1597, Republic Act (RA) No. 6758, as amended by Senate and House of Representatives JR Nos. 1 and 3, authorized the President to approve policies and levels of allowances and benefits.
NOW, THEREFORE, I, BENIGNO S. AQUINO III, President of the Philippines, by virtue of the powers vested in me by the Constitution and applicable laws, do hereby order:

SECTION 1. Adoption of a PBI System. A PBI system consisting of the Productivity Enhancement Incentive (PEI) and the Performance-Based Bonus (PBB) shall be adopted in the national government beginning Fiscal Year (FY) 2012.

a. The PEI, in the amount of P5,000, shall continually be granted across-the-board, in accordance with the guidelines to be issued by DBM.

b. The PBB, which is a top-up bonus, shall be given to personnel of bureaus or delivery units in accordance with their contribution to the accomplishment of their Department’s overall targets and commitments, subject to the following criteria:

i. Achievement by the Departments of performance targets under their respective Major Final Outputs (MFOs), and Priority Program/Project commitments as agreed with the President under the 5 KRAs under EO 43; and

ii. Accomplishment of good governance conditions set by the Inter-Agency Task Force (IATF) created under AO 25.

SECTION 2. Guidelines for the PBB. The following guidelines and principles shall govern the PBB scheme:

a. The PBB shall be characterized as a system of ranking units and personnel within an organization according to their performance as measured by verifiable, observable, credible, and sustainable indicators of performance based on the following pillars:

i. Department’s Major Final Outputs;

ii. Department’s commitments to the President which are supportive of the priorities under EO 43; and

iii. Good governance conditions to be determined by IATF under AO 25.

b. Flexibility shall be provided to the heads of departments and agencies to suit the PBB system to the nature of their operations and to drive peak performers, in terms of the determination of the appropriate delivery units to be rewarded and the performance indicators to be used; and

c. There shall be appropriate communications strategy and publication of
performance targets and accomplishments in the department and agency websites and the website for the RBPMS to ensure transparency and accountability in the implementation of the PBB scheme.

SECTION 3. Performance Categories and Rates of Incentives. The amount of the PBB shall be based on the performance of the departments, bureaus or delivery units, and of the individual employees. Department Secretaries or their duly designated officials shall rank the bureaus or delivery units, including attached agencies, according to their performance following a normal distribution.

The PBB shall be distributed according to the following scheme for FY 2012, without prejudice to the revision thereof in succeeding years, as may be approved by the President, upon recommendation of the IATF:

<table>
<thead>
<tr>
<th>Performance Category</th>
<th>Best Performer</th>
<th>Better Performer</th>
<th>Good Performer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Best Bureau</td>
<td>35,000</td>
<td>20,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Better Bureau</td>
<td>25,000</td>
<td>13,500</td>
<td>7,000</td>
</tr>
<tr>
<td>Good Bureau</td>
<td>15,000</td>
<td>10,000</td>
<td>5,000</td>
</tr>
</tbody>
</table>

Bureaus and individuals who receive a Below Satisfactory performance rating will not be qualified for the PBB.

SECTION 4. Prohibition against the Grant of New and Additional Increases in the Rates of Existing Incentives and Bonuses. The grant of allowances, incentives and bonuses other than those authorized under SSL III and any increase in the existing and authorized rates therefor, other than what is provided for in this EO, shall not be allowed.

Government agencies, including Government-Owned or -Controlled Corporations (GOCCs), with existing authorized performance-based incentive or bonus systems shall harmonize the same with the PBB scheme.

SECTION 5. Funding. Funds needed for the grant of the PBB to covered employees shall be charged against the following:

a. For departments, bureaus, and agencies, including State Universities and Colleges (SUCs), the necessary funds shall be charged against the Miscellaneous Personnel Benefits Fund (MPBF) in the General Appropriations Act (GAA).

b. For GOCCs, the funds required shall be charged against their respective corporate funds. The use of funds for the purpose shall be subject to the approval of their respective governing boards in accordance with applicable laws.
SECTION 6. Coverage. This EO shall cover all departments, agencies, SUCs, and GOCCs that remain under the jurisdiction of DBM.

SECTION 7. Applicability to GOCCs under the Jurisdiction of GCG. The Governance Commission on GOCCs (GCG) is encouraged to adopt the policies and principles contained in this EO and issue the necessary guidelines for GOCCs under its jurisdiction, pending the formal implementation of the Compensation and Position Classification System (CPCS) for GOCCs as mandated under RA 10149.

SECTION 8. Applicability to the Legislative and Judicial Branches, and Other Offices vested with fiscal autonomy. The Congress, Judiciary, Constitutional Commissions and the Office of the Ombudsman are encouraged to adopt the provisions of this EO to be eligible to the PBB.

SECTION 9. Role of the IATF in the grant of the PBB. The IATF under AO 25 shall formulate and issue the implementing guidelines for this EO. It shall provide assistance to agencies in the identification of indicators and targets and implement a validation system for agency reports and accomplishments.

The IATF under AO 25 may enlist the assistance of other agencies in the implementation of the provisions of this EO.

The Commission on Higher Education (CHED) shall issue additional implementing guidelines for SUCs.

SECTION 10. Separability Clause. If any provision of this EO is declared invalid, or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

SECTION 11. Repealing Clause. All orders, rules, regulations, and issuances, or parts thereof, which are inconsistent with this EO, are hereby repealed, amended, or modified accordingly.

SECTION 12. Effectivity. This EO shall take effect immediately upon publication in a newspaper of general circulation.

DONE, in the City of Manila, this 20th day of July, in the year of our Lord, Two Thousand and Twelve.

By the President:

PAQUITO N. OCHAO, JR.
Executive Secretary

CERTIFIED COPY:

PNOY005888
TO: All Heads of Departments, Bureaus, Offices and other Agencies of the National Government, including State Universities and Colleges, and Government-Owned or-Controlled Corporations

SUBJECT: Guidelines to Clarify the Good Governance Conditions for Fiscal Year 2012 in Line with the Grant of the Performance-Based Bonus under Executive Order (EO) No. 80

1.0 BACKGROUND

1.1 On July 20, 2012, President Benigno S. Aquino III issued EO No. 80, "Directing the Adoption of a Performance-Based Incentive System for Government Employees" to motivate higher performance and greater accountability in the public sector and ensure the accomplishment of commitments and targets under the five (5) Key Result Areas (KRAs) of the Administration as laid out in EO No. 43 and the Philippine Development Plan 2011-2016.

1.2 The performance-based incentive system consists of an across-the-board incentive in the form of the existing Productivity Enhancement Incentive (PEI) and a top up bonus to be known as Performance-Based Bonus or PBB. The PEI in the amount of P5,000 shall continually be granted in accordance with the guidelines to be issued by the Department of Budget and Management (DBM). The PBB shall be given to the personnel of bureaus or delivery units in accordance with their contribution to the accomplishment of their Department’s overall targets and commitments subject to set criteria and conditions.

1.3 The PBB shall be characterized by a system of ranking units and personnel within an organization according to their performance as measured by verifiable, observable, credible, and sustainable indicators of performance based on the following pillars:

a. Department’s Major Final Outputs;
b. Department’s commitments to the President which are supportive of the priorities under EO No. 43; and
c. Good governance conditions to be set annually by the Inter-Agency Task Force (IATF) under Administrative Order (AO) No. 25.

2.0 PURPOSE

This Memorandum Circular (MC) aims to:

2.1 Clarify the good governance conditions for the grant of the PBB in FY 2012.

2.2 Provide the guidelines in assessing, validating and monitoring compliance with these good governance conditions.

3.0 COVERAGE

3.1 This MC covers all Departments, Agencies, State Universities and Colleges (SUCs), and Government-Owned or-Controlled Corporations (GOCCs).

3.2 For GOCCs, the implementation of this MC shall be done in close coordination with the Governance Commission for GOCCs (GCG).

3.3 For SUCs, the implementation shall be coordinated with the Commission on Higher Education (CHED).

3.4 The Congress, Judiciary, Constitutional Commissions and the Office of the Ombudsman are encouraged to adopt these guidelines to be eligible to the PBB in FY 2012.

4.0 SPECIFICATION OF GOOD GOVERNANCE CONDITIONS FOR FY 2012

4.1 EO No. 80 provides that the IATF under AO No. 25 will set the good governance conditions for the PBB on an annual basis. The good governance conditions are based on the performance drivers of the Results-Based Performance Management System (RBPMS) namely, financial stewardship, internal process, and leadership, learning and growth.¹

4.2 For FY 2012, as stated in MC 2012-01 issued by AO 25 IATF, a Department must comply with the following conditions in order to be entitled to the PBB:

a. Achieve at least 90% of their MFO targets² for Fiscal Year 2012;

¹ Financial stewardship focuses on judicious utilization of public resources and assets of the government. Internal process focuses on driving efficiency and seamlessness in the work systems and processes to deliver services. Leadership, learning and growth focuses on ethical behavior of senior officials/leaders that promote public trust, as well as the innovation arising from learning and growth conditions within the agency.

² Per MC 2012-01, the performance targets also include quality and timeliness indicators/targets of programs/activities under Support to Operations (STO) and General Administration and Support Services (GASS).
b. Achieve at least 90% of priority program/project targets agreed with the President under the 5 KRAs of EO No. 43; and

c. Satisfy 100% of four good governance conditions: three (3) under financial stewardship and one (1) under internal process as specified herein.

4.3 Good Governance Condition 1 – Transparency Seal

a. In order to be eligible for the PBB in FY 2012, the Department/Agency including its attached agencies must comply in full with the mandatory posting of budgetary, procurement and other reports in the Transparency Seal.

b. Section 93 of the General Provisions of the General Appropriations Act of FY 2012 (Republic Act No. 10155) mandates that, "To enhance transparency and enforce accountability, all national government agencies shall maintain a transparency seal on their official websites. The transparency seal shall contain the following information: (i) the agency's mandates and functions, names of its officials with their position and designation, and contact information; (ii) annual reports, as required under National Budget Circular Nos. 507 and 507-A dated January 31, 2007 and June 12, 2007, respectively, for the last three (3) years; (iii) their respective approved budgets and corresponding targets immediately upon approval of this Act; (iv) major programs and projects categorized in accordance with the five key results areas under E.O. No. 43, s. 2011; (v) the program/projects beneficiaries as identified in the applicable special provisions; (vi) status of implementation and program/project evaluation and/or assessment reports; and (vii) annual procurement plan, contracts awarded and the name of contractors/suppliers/consultants."

c. This condition must be complied with by all Finance Services and concerned units of Departments/Agencies and their attached agencies.

d. Departments/Agencies should refer to DBM National Budget Circular (NBC) No. 542 dated August 29, 2012 for the designation of a focal person who will set up and monitor the agency Transparency Seal and other requirements.

e. Departments/Agencies and attached agencies shall indicate their compliance by November 30, 2012 to the posting of all the required documents in their official websites through a certification to be prepared by the designated focal person and signed by the Head of the Department/Agency following the template provided in Annex 1. The Department/Agency should certify the compliance to the Transparency Seal of all bureaus and regional/field offices within the Department. Attached agencies shall prepare a separate Transparency Seal certification following the template in Annex 1 and submit the same to their supervising Department. Validation of the Transparency Seal shall be done by visiting the official websites of the Department/Agency and its attached agencies.

4.4 Good Governance Condition 2 – PhilGEPS Posting
a. In order to be eligible for the PBB in FY 2012, the Department/Agency, including attached agencies, must also ensure that all Invitations to Bid and awarded contracts are posted in the Philippine Government Electronic Procurement System (PhilGEPS) website.

b. In addition, the Department/Agency shall likewise comply with the following posting requirements:

a. The Invitation to Bid/Request for Expression of Interest shall be posted continuously in the PhilGEPS website, the website of the procuring entity concerned, if available, and the website prescribed by the foreign government/foreign or international financing institution, if applicable, for seven (7) calendar days starting on date of advertisement, pursuant to Section 21.2.1(b) of the revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184, otherwise known as the Government Procurement Reform Act3;

b. The BAC, through the Secretariat, shall post within three (3) calendar days from its issuance, the Notice of Award (NOA) in the PhilGEPS website, the website of the procuring entity, if any, and any conspicuous place in the premises of the procuring entity, pursuant to Section 37.1.6 of the IRR of RA 9184;

c. The procuring entity, through the BAC Secretariat, shall post a copy of the Notice to Proceed (NTP)4 and the approved contract in the PhilGEPS website or the website of the procuring entity, if any, within fifteen (15) calendar days from the issuance of the NTP as sanctioned by Section 37.4.2 of the IRR of RA 9184;

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3 Section 54.2 of the revised IRR of RA 9184 provides that "[f]or alternative methods of procurement, advertisement and posting as prescribed in Section 21.2.1 of this IRR may be dispensed with; Provided, however, that the BAC, through its Secretariat, shall post the invitation or request for submission of price quotations for Shopping under Sections 52.1 (b) and Negotiated Procurement under Sections 53.1 (two-failed biddings), 53.9 (small value procurement); and 53.11 (NGO Participation) of this IRR in the PhilGEPS website, the website of the procuring entity concerned, if available, and at any conspicuous place reserved for this purpose in the premises of the procuring entity for a period of seven (7) calendar days." However, for Shopping and Small Value Procurement with an Approved Budget for the Contract equal to PhP 50,000.00 and below, posting requirement at the PhilGEPS shall not be applicable. (See: Guidelines for Shopping and Small Value Procurement, Effective 17 December 2009)

4 Since the provision of the IRR is inclusive, that is, it referred to a "Notice to Proceed" and the "approved contract", the presumption is that only procurement transaction necessitating the issuance of a Notice to Proceed will be included, these are normally procurement of goods, works and consulting services that were competitively bid.
c. For purposes of posting at the PhilGEPS, the “approved contract” shall be simultaneously posted together with the NOA, until such time that the System is finally updated to allow for posting of approved contract in a separate page or window.

d. This good governance condition must be complied with by all Departments/Agencies through their Bids and Awards Committees (BACs) and their Secretariats.

e. Non-posting of Invitations to Bid, NOA, NTP and approved contracts before the effectivity of this MC may be rectified by ensuring that these Invitations to Bid, NOA, NTP and approved contracts are posted in the Transparency Seal website of the Departments/Agency.

f. Departments/Agencies, including attached agencies, will be verified by November 30, 2012, as PhilGEPS compliant through a Certification to be issued by the BAC Chairman, Secretariat Head and the Head of the Procuring Entity following the template in Annex 2. The Department/Agency should certify the PhilGEPS compliance of all bureaus and regional/field offices within the Department. Heads of attached agencies, through their respective BACs, shall prepare a separate PhilGEPS Certification following the template in Annex 2 and submit the same to their supervising Department. Compliance to this condition shall also be validated with PhilGEPS.

4.5 Governance Condition 3 – Cash Advance (CA) Liquidation

a. In order to be eligible for the PBB in FY 2012, a Department/Agency including attached agencies must ensure liquidation, within the reglementary period, of all cash advances granted to all officials and employees for the year.

b. As stated in the rules of the Commission on Audit (COA), the liquidation of cash advances for foreign travels must be done within 60 days from travel, while the liquidation of cash advances for domestic travel must be made within 30 days from travel. The liquidation of cash advances for special activities must be done within 30 days upon completion of the project/activity as provided for in the liquidation authority.

c. All Finance Services of Departments/Agencies, including their attached agencies must ensure compliance to this good governance condition.

d. Departments/Agencies and attached agencies are given a grace period to comply with this condition for the non-liquidated cash advances since the beginning of the year up to October 31, 2012.
e. Departments/Agencies including attached agencies will be verified by November 30, 2012 as CA Liquidation compliant through a report on ageing of cash advances classified by category (local travel, foreign travel, etc.) as of November 30, 2012 certified correct by the Chief Accountant and the Head of the Finance Service following the template in Annex 3. The Department/Agency should certify the liquidation of cash advances of all bureaus and regional/field offices within the Department. Heads of attached agencies, through their finance offices, shall prepare a separate report on ageing of cash advances following the template in Annex 3 and submit the same to their supervising Department. Compliance to this condition shall also be validated with COA.

4.6 Governance Condition 4 – Citizen’s Charter or its equivalent

a. In order to be eligible for the PBB in FY 2012, a Department/Agency including attached agencies must comply with Section 6 of RA 9485 or the Anti-Red Tape Act (ARTA) which provides that, “All government agencies including departments, bureaus, offices, instrumentalities, or government-owned and/or controlled corporations, or local government or district units shall set up their respective service standards to be known as the Citizen’s Charter in the form of information billboards which should be posted at the main entrance of offices or at the most conspicuous place, and in the form of published materials written either in English, Filipino, or in the local dialect, that detail: (a) the procedure to obtain a particular service; (b) the person/s responsible for each step; (c) the maximum time to conclude the process; (d) the document/s to be presented by the customer, if necessary; (e) the amount of fees, if necessary; and (f) the procedure for filing complaints.”

b. Section 1 of Rule I of the IRR of ARTA clarifies that, “Those performing judicial, quasi-judicial and legislative functions are excluded from the coverage of the Act, however, their respective frontline services are deemed included.” Frontline services as defined in ARTA "refers to the process or transaction between clients and government offices or agencies involving applications for any privilege, right, permit, reward, license, concession, or for any modification, renewal or extension of the enumerated applications and/or requests which are acted upon in the ordinary course of business of the agency or office concerned.”

c. Departments/Agencies including attached agencies are likewise mandated to periodically review their Citizen’s Charter. Section 3 of Rule IV of the IRR of ARTA also provides that, “... The head of office or agency shall formally issue and release the Charter and shall monitor and periodically review its implementation. Offices and agencies with existing service standards shall evaluate these standards to ensure compliance with the provisions of this Rule.” As stated in Section 4 of the IRR, "The office or agency shall review the Citizen’s Charter whenever necessary, but not less than once every two years.”

d. In line with the Transparency Seal condition, Departments/Agencies including attached agencies are encouraged to post their Citizen’s Charter or its
d. In line with the Transparency Seal condition, Departments/Agencies including attached agencies are encouraged to post their Citizen’s Charter or its equivalent in their official website. They shall also be more pro-active in informing the public of these service standards and measures they are taking to improve service delivery.

e. This good governance condition must be complied with by the Administrative Service/Management Service in coordination with the frontline offices and delivery units of Departments/Agencies.

f. Departments/Agencies including attached agencies will be verified by November 30, 2012 as Citizen’s Charter compliant through a certification to be made by the Head of the Department/Agency, and, (i) validation by the Civil Service Commission.

5.0 EFFECT OF NON-COMPLIANCE

All certifications of compliance to the four good governance conditions for entitlement to the PBB for FY 2012 should be submitted (in hard and soft copies) on or before December 7, 2012 to the Inter-Agency Task Force on AO 25 through the DBM-Budget and Management Bureaus. Electronic copies of the certifications should also be sent to the Secretariat of the IATF on AO 25 at ao25secretariat@dap.edu.ph. These will facilitate the grant of the PBB to qualified Departments/Agencies before December 30, 2012.

Non-compliance with this circular and subsequent pertinent circulars to be issued by the AO 25 IATF shall render the government entity ineligible for the PBB for FY 2012.

Inconsistency and inaccuracy of compliance report/certifications made by the Department/Agency including attached agencies shall be considered a ground for disqualification of the department/agency concerned to the PBB in the succeeding year of implementation, upon proper determination and due process. Moreover, the CSC shall file the appropriate administrative cases.

6.0 APPLICABILITY TO THE LEGISLATIVE AND JUDICIAL BRANCHES

Congress, the Judiciary, Constitutional Commissions and the Office of the Ombudsman are encouraged to follow these guidelines to be eligible to the Performance-Based Bonus.

7.0 EFFECTIVITY

This Circular shall take effect immediately.

FLORENCIO B. ABAD
Secretary, Department of Budget and Management and Chairman, AO 25 Inter-Agency Task Force
INTER-AGENCY TASK FORCE
ON THE HARMONIZATION OF NATIONAL GOVERNMENT PERFORMANCE MONITORING, INFORMATION AND REPORTING SYSTEMS
(Administrative Order No. 25 S. 2011)

MEMORANDUM CIRCULAR NO. 2012-02-A
October 31, 2012

TO : All Heads of Departments, Bureaus, Offices and other Agencies of the National Government, including State Universities and Colleges, and Government-Owned or-Controlled Corporations

SUBJECT: Amendment to MC 2012-02 on Guidelines to Clarify the Good Governance Conditions for Fiscal Year 2012 in Line with the Grant of the Performance-Based Bonus under Executive Order (EO) No. 80

This Memorandum Circular (MC) amends Section 4.5d and 4.5e and Annex 3 of MC 2012-02 as follows:

4.5 Governance Condition 3 – Cash Advance (CA) Liquidation

d. Departments/Agencies and attached agencies are given a grace period to comply with this condition for the non-liquidated cash advances since the beginning of the year up to November 30, 2012.

e. Departments/Agencies including attached agencies will be verified by November 30, 2012 as CA Liquidation compliant through a report on ageing of cash advances classified by category [local travel, foreign travel and special activities/projects] as of November 30, 2012 certified by the Chief Accountant and approved by the Head of the Agency as in Annex 3. The Department/Agency should certify the liquidation of cash advances of all bureaus and regional/field offices within the Department. Heads of attached agencies, through their finance offices, shall prepare a separate report on ageing of cash advances following the template in Annex 3 and submit the same to their supervising Department. Compliance to this condition shall also be validated with COA.

For your guidance.

FLORENCIO B. ABAD
Secretary, Department of Budget and Management
and Chairman, AO 25 Inter-Agency Task Force

ANNEX B-1
TO : All Heads of Departments, Bureaus, Offices and other Agencies of the National Government, including State Universities and Colleges, and Government-Owned or-Controlled Corporations

SUBJECT: Guidelines on Determining Eligibility and Ranking Bureaus, Delivery Units, and Individuals Based on Performance in Line with the Grant of the Performance-Based Bonus (PBB) in FY 2012

1.0 BACKGROUND

1.1 As provided in EO No. 80, s.2012 and MC 2012-01 issued by the AO 25 Inter-Agency Task Force (IATF), a Performance Based Incentive System (PBIS) consisting of the Productivity Enhancement Incentive (PEI) and the Performance-Based Bonus (PBB) shall be adopted in the national government beginning Fiscal Year (FY) 2012.

1.2 The PBB shall be characterized by a system of ranking bureaus or delivery units, and personnel within a Department/Agency according to their contribution to their respective Department/Agency performance as measured by verifiable and sustainable indicators of performance based on their Major Final Outputs (MFOs), commitments to the President supportive of the priorities under EO 43, s. 2011; and good governance conditions specified in MC 2012-02 and MC 2012-02-A issued by the AO 25 IATF on October 16, 2012 and October 31, 2012, respectively.

2.0 PURPOSE

This Memorandum Circular aims to provide guidelines on:

2.1 Determining the eligibility of Departments/Agencies to the PBB;

2.2 Ranking the bureaus, offices or equivalent delivery units within a Department/Agency based on performance;
2.3 Ranking and rating the performance of individuals in a bureau, office or delivery unit for the grant of the PBB in FY 2012; and

2.4 Distributing the PBB to qualified Departments, bureaus or delivery units, and personnel.

3.0 COVERAGE

3.1 This circular covers all Departments and Agencies of the National Government, including State Universities and Colleges (SUCs), and Government-Owned or -Controlled Corporations (GOCCs).

For GOCCs, the implementation of this circular shall be done in close coordination with the Governance Commission for GOCCs (GCG).

For SUCs, the implementation shall be coordinated with the Commission on Higher Education (CHED), the Congress, Judiciary, Constitutional Commissions and the Office of the Ombudsman are encouraged to adopt these guidelines to be eligible to the PBB in FY 2012.

3.2 All government officials and employees in the Departments, Agencies, SUCs and GOCCs holding regular plantilla positions, and all contractual and casual employees having an employer-employee relationship with these Departments, Agencies, SUCs and GOCCs; who are in the government service as of November 30, 2012; and have rendered at least four (4) months service during the year as of November 30, 2012.

4.0 DETERMINING ELIGIBILITY OF DEPARTMENTS/AGENCIES TO THE PBB

Departments/Agencies, including SUCs and GOCCs, shall accomplish the attached Forms I, I-A and II to reflect the actual accomplishment of the targets of the Department/Agency and those of the component bureaus, offices or delivery units. Department/Agencies, SUCs and GOCCs that meet the following criteria and conditions are eligible to the PBB for FY 2012:

4.1 Achieved at least 90% of each one of their Major Final Outputs (MFO), Support to Operations (STO) and General Administrative Support Services (GASS) targets¹ for FY 2012, as specified in Form A (Cascading of Department Performance Targets) in MC 2012-01;

4.2 Achieved at least 90% of each one of their priority program/project targets agreed with the President under the five Key Result Areas (KRAs) of EO No.

¹ Per MC 2012-01, the performance targets include quality and timeliness indicators/targets of Support to Operations (STO) and General Administrative and Support Services (GASS).
43, as specified in Form B (Department Targets on Key Programs and Projects) in MC 2012-01; and

4.3 Satisfied 100% of four good governance conditions: three (3) under financial stewardship and one (1) under internal process, as specified in MC 2012-02 and MC 2012-2A.²

Inability to meet any of the performance targets will render Departments/Agencies ineligible for the PBB in FY 2012. This condition is to ensure that all the Department/Agency mandated MFOs and priority commitments are equally attended to and are achieved.

5.0 RANKING OF BUREAUS, OFFICES OR EQUIVALENT DELIVERY UNITS BASED ON PERFORMANCE

5.1 Departments/Agencies that qualify for the PBB under Section 4.0 shall determine the component bureaus or delivery units and attached agencies that accomplished at least 90% of each one of their performance targets for FY 2012. The Department Secretary/Head of Agency shall refer to Form I (Department Accomplishments on Cascaded Performance Targets), Form I-A (Details of Bureau/Delivery Unit Accomplishments) and Form II (Department Accomplishments on Key Programs and Projects) which show the comparison of targets and accomplishments, as primary basis for measuring the performance of bureaus or delivery units. In particular, Form I-A shall present the performance targets of each of the bureaus, attached agencies and delivery units in the Department/Agency vying for the PBB versus their actual accomplishments. It is understood that these bureaus/delivery units and attached agencies shall have complied with the applicable good governance conditions as an eligibility requirement for the PBB.

5.2 Bureaus or delivery units and attached agencies that do not meet the criteria and conditions under Section 5.1 shall not be eligible to the PBB.

5.3 Based on Forms I, I-A, and II, bureaus or delivery units eligible to the PBB shall be forced ranked according to the extent/degree of their contribution to the achievement of their respective Department/Agency performance targets. The Department Secretary/Head of Agency shall rank the qualified bureaus or delivery units³ as follows:

<table>
<thead>
<tr>
<th>Ranking</th>
<th>Performance Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Top 10%</td>
<td>Best Bureau/Delivery Unit</td>
</tr>
<tr>
<td>Next 25%</td>
<td>Better Bureau/Delivery Unit</td>
</tr>
<tr>
<td>Next 65%</td>
<td>Good Bureau/Delivery Unit</td>
</tr>
</tbody>
</table>

² For GOCCs, additional good governance conditions must be complied with as specified in GCG MC 2012-11.

³ GOCCs must refer to GCG MC 2012-11 on the categories of ranking delivery units.
To facilitate the ranking of the bureaus or delivery units, they can be formed into sub-groups according to the similarity of their tasks and responsibilities. The forced ranking will be done within the different sub-groups.

5.4 In addition to quantitative criteria, the Department Secretary/Head of Agency has the option to use other criteria (both quantitative and qualitative) which must be conveyed to bureau/delivery unit heads for transparency. However, the use of quantitative criteria which is reflected in Forms A, A-1 and B will provide the more objective and less discretionary rating scheme.

5.5 The Department Secretary/Head of Agency may task a Performance Management Group (PMG) consisting of senior officials that directly oversee and observe the performance of bureaus or delivery units to assist him/her in undertaking the forced ranking of delivery units and individuals. In addition, the PMG shall assist the Department Secretary/Head of Agency in the following:

5.5.1 Adopting and undertaking a communications strategy which will engage the employees in the process of understanding and meeting the targets of the Department/Agency under the PBB scheme and the services/outputs that the Agency, bureaus and employees need to deliver to meet these targets.

5.5.2 Publishing the performance targets of the Department/Agency under Forms A, A-1, and B and the progress of their quarterly or monthly accomplishments in the Agency website and intranet for the public to be informed and the employees to access, respectively.

5.5.3 Setting up a Help Desk which can be embedded in the above websites to be able to respond to queries and comments on the Department's/Agency's targets and accomplishments. The more frequently the officials and employees can be informed, if not engaged, in tracking the Department/Agency and their bureau/delivery unit performance, the more beneficial it is to the PBIS.

5.5.4 Setting up a complaints mechanism which can respond to and redress issues and concerns brought forward by an official or employee on the PBB. The complaints mechanism can be incorporated among the functions of the Grievance Committee of the agency.

5.5.5 Ensuring adherence to the criteria and guidelines of the PBB.
6.0 RATING AND RANKING PERFORMANCE OF INDIVIDUALS

6.1 Officials and employees of bureaus, offices or delivery units that qualified for the PBB, based on the criteria and conditions set in Section 5.0, shall be forced ranked⁴ as follows:

<table>
<thead>
<tr>
<th>Ranking</th>
<th>Performance Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Top 10%</td>
<td>Best Performer</td>
</tr>
<tr>
<td>Next 25%</td>
<td>Better Performer</td>
</tr>
<tr>
<td>Next 65%</td>
<td>Good Performer</td>
</tr>
</tbody>
</table>

6.2 Officials belonging to the Third Level who receive a rating lower than 'Very Satisfactory' under the CESB guidelines, and employees belonging to the First and Second Levels who receive a 'Below Satisfactory' rating under the CSC guidelines, shall not be eligible to the PBB.

6.3 For the 2012 PBB, Departments/Agencies shall use the Career Executive Performance Evaluation System (CESPES) to determine the individual performance and accomplishments of those officials belonging to the Third Level. However, with respect to the First and Second Level employees, the Departments/Agencies are given flexibility to use their existing CSC-approved Performance Appraisal System (PAS). They should ensure that the scheme is fair and transparent. Departments/Agencies are encouraged to consider 360-degree feedback in evaluating individual performance.

6.4 The CESB shall ensure the conduct of the CESPES in the Department/Agencies during the 1st quarter of the year following the rating period. The Department/Agencies shall submit all accomplished individual Performance Contract (PC) and Adjusted Performance Contract (APC), and Behavioral Competency Scale (BCS) of all ratees to the CESB for the computation of the performance ratings not later than the last working day of February or two (2) months after the rating period. Submissions after the said period shall no longer be entertained by CESB and shall cause the ratee to have no CESPES rating for the rating period.

6.5 Departments/Agencies should also ensure clear and shared understanding of their bureaus' or delivery units' and individuals' performance targets and their respective contribution to the overall Department/Agency performance targets. The Department/Agency must also make clear the treatment of non-performers. These should be considered in the Communications Plan and by the PMG.

6.6 The mechanism on providing feedback on employee performance progress shall be implemented and enforced.

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⁴ GOCCs should refer to GCG MC 2012-11 for the categories of ranking individuals.
7.0 PBB DISTRIBUTION AND RATES FOR FY 2012

7.1 The rates of the PBB shall be based on the performance ranking of bureaus or delivery units, and rating of individuals, as provided in EO No. 80, as follows:

<table>
<thead>
<tr>
<th>Bureau/Delivery Unit Performance Category</th>
<th>Individual Performance Category</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Best</td>
</tr>
<tr>
<td>Best</td>
<td>35,000</td>
</tr>
<tr>
<td>Better</td>
<td>25,000</td>
</tr>
<tr>
<td>Good</td>
<td>15,000</td>
</tr>
</tbody>
</table>

7.2 Thus, the Best Performer from the Best Bureau will get a PBB of P35,000; P25,000 for those in the Better Bureau; and P15,000 for those in Good Bureau. The Better Performer from the Best Bureau will get P20,000; P13,500 for those from the Better Bureau; and P10,000 for those from the Good Bureau. The Good Performer from the Best Bureaus will get P10,000; P7,000 from the Better Bureaus and P5,000 from the Good Bureaus. As mentioned in Item 6.2 above, it should be noted that regardless of his/her bureau performance, individuals who receive a Below Satisfactory performance rating will not be qualified for the PBB.

8.0 SUBMISSION OF PBB ACCOMPLISHMENT REPORTS

8.1 To facilitate the release of FY 2012 PBB to qualified personnel before the end of the year, Departments/Agencies can already submit their PBB Accomplishment Reports as of 30 November 2012 (Forms I, I-A and II) by the first week of December 2012, for proper evaluation.

8.2 Departments/Agencies that will submit reports as of 31 December 2012 should make clear with their respective personnel that, if qualified, they will receive the top-up bonus in the first quarter of FY 2013.

8.3 Departments/Agencies should submit the PBB Accomplishment Reports (in hard and electronic copies) to their respective DBM-BMBs, copy of which should be furnished the IATF through ao25secretariat@dap.edu.ph.

9.0 APPLICABILITY TO THE LEGISLATIVE AND JUDICIAL BRANCHES, AND NATIONAL GOVERNMENT AGENCIES COVERED BY RELATED INCENTIVE SCHEMES MANDATED BY LAW

9.1 Congress and the Judiciary are encouraged to follow these guidelines to be eligible to the Performance-Based Bonus.
9.2 Department/agencies can only benefit from one bonus scheme: either the PBB or the scheme mandated by law (e.g. lateral attrition law for revenue collectors).

10.0 EFFECTIVITY

This Circular shall take effect immediately.

FLORENCIO B. ABAD
Secretary, Department of Budget and Management and Chairman, AO 25 Inter-Agency Task Force
## MAXIMUM AMOUNTS FOR PBB FOR PROFITABLE GOCCs

<table>
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<tr>
<th>Salary Grade</th>
<th>Best (2.5x)</th>
<th>Better (1.5x)</th>
<th>Good (1.25x)</th>
<th>Below Satisfactory</th>
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</thead>
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<tr>
<td>1</td>
<td>45,000</td>
<td>27,000</td>
<td>22,500</td>
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<tr>
<td>2</td>
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<td>3</td>
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<td>30</td>
<td>394,730</td>
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<td>197,365</td>
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