



CPCS CIRCULAR NO. 2021-001

SUBJECT : GRANT OF YEAR-END BONUS AND CASH GIFT

DATE : 12 JAN 2022

1. **LEGAL BASES.** – Executive Order (E.O.) No. 150, s. 2021 approved the Compensation and Position Classification System (CPCS) and the Index of Occupational Services, Position Titles, And Job Grades for GOCCs (IOS-G) Framework.

Section 5 of the said E.O. provides that “[t]he existing compensation granted by GOCCs to its officers and employees shall be standardized in accordance with the CPCS approved under this Order.”

Under Chapter VI(B)(1) of the CPCS, officers and employees of GOCCs shall be entitled to standard allowances and benefits, including the Year-End Bonus (YEB) and the Cash Gift “based on the prescribed rates, guidelines, and regulations to be promulgated by the GCG.”

This Circular is being issued pursuant to the above directive.

2. **COVERAGE.** – This Circular shall apply to all officers and employees, whether regular, contractual or casual in nature, of GOCCs and their subsidiaries covered under Republic Act (R.A.) No. 10149.¹
3. **EXCLUSIONS.** – The following are excluded from the coverage of this Circular:
- 3.1. Officers and employees of GOCCs with approved abolition or deactivation orders;²
 - 3.2. Individuals hired by GOCCs without an employer-employee relationship and/or those whose compensation is not sourced from Personal Services appropriations/budgets of their respective GOCCs, as follows:
 - (a) Members of the Governing Board;
 - (b) Consultants and experts hired to perform specific activities or services with expected outputs;
 - (c) Laborers hired through job contracts (*pakyaw*) and those paid on piecework basis;
 - (d) Student laborers and apprentices; and
 - (e) Individuals and groups of people whose services are engaged through job orders or contracts of service, and others similarly situated.

¹ GOCC Governance Act of 2011.

² Section 1, E.O. No. 150, s.2021.