



Republic of the Philippines
Department of Education (DepEd)
Region VIII (Eastern Visayas)
DIVISION OF NORTHERN SAMAR

Mabini St., Brgy. Acacia, Catarman, N. Samar, 6400, Philippines

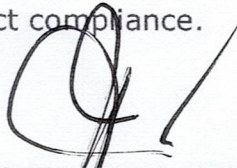
October 12, 2026

Division Memorandum
No. 426 s. of 2026

CORRIGENDUM TO DIVISION MEMORANDUM NO. 426 S. 2026

To: Public Schools District Supervisors/District-In-Charge
Public Elementary and Secondary Schools Heads
School Administrative Officers
All Others Concerned

1. This is to inform all concerned that the deadline for the submission of Performance-Based Bonus (PBB) 2024 Form 1.0, previously set on October 21, 2026, is hereby moved to October 16, 2026.
2. All concerned schools/offices/personnel are advised to take note of the revised deadline and ensure the timely and complete submission of the required form on or before October 16, 2026.
3. All other provisions and instructions contained in the previous memorandum, insofar as they are consistent with this corrigendum, shall remain in full force and effect.
4. For information, guidance, and strict compliance.


GAUDENCIO C. ALJIBE, JR. CESO VI
Schools Division Superintendent

DepEd Northern Samar

RELEASED

By: 

Date: 2 OCT 2026



Mabini St., Brgy. Acacia, Catarman, Northern Samar
Telefax: (055) 500 9801
Division Official Website: <https://depednsamar.ph>
Email: nsamardivision@deped.gov.ph



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Mabini St., Brgy. Acacia, Catarman, N. Samar, 6400, Philippines

Division Memorandum
No. 46 s. of 2026

TO: District Heads
Public Elementary and Secondary Schools Heads
School Administrative Officers

FROM : **GAUDENCIO C. ALJIBE JR., CESO V**
Schools Division Superintendent

SUBJECT: SUBMISSION OF 2024 PERFORMANCE-BASED BONUS (PBB)
FORM 1.0

DATE: October 8, 2026

1. The field is hereby informed to submit the 2024 Performance-Based Bonus (PBB) Form 1.0 **on or before October 21, 2026.**
2. All public schools, through their School Heads or School Administrative Officers, are required to accomplish the updated PBB Form 1.0 template and submit the same to their designated/assigned Administrative Officer for district consolidation.
3. The 2024 PBB Form 1.0 shall be grouped according to the following levels:
 - a. School Level – Elementary; and
 - b. School Level – Secondary (JHS and SHS)
4. The PBB Form 1.0 template may be accessed through the following link:
<https://link.dev/m1jcquf>
5. The designated/assigned Administrative Officer for the district consolidation of PBB Form 1.0 shall submit the consolidated Form 1.0 for Elementary and Secondary (JHS and SHS) through email at:

planningandresearch.northernsamar@deped.gov.ph

DepEd Northern Samar
RELEASED



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By: 1a
Date: 12 OCT 2026

6. All school-based personnel shall be included under the appropriate School Level – Elementary or School Level – Secondary (JHS and SHS), as applicable.
7. Integrated Schools shall submit only one (1) PBB Form 1.0, under School Level – Elementary.
8. Eligibility of Personnel

The following provisions shall be observed in determining the eligibility of personnel for the FY 2024 PBB:

- a. Plantilla officials and employees, including provisional, contractual, and casual personnel, who have an employer-employee relationship with the Department
- b. Personnel must have submitted the required RPMS Forms (IPCRF/OPCRF) with at least a Very Satisfactory rating.
- c. Personnel must have rendered a minimum of nine (9) months of actual service during the fiscal year to be entitled to the full grant of the PBB. Personnel who rendered less than nine (9) months but a minimum of three (3) months of service shall be entitled to the PBB on a pro-rata basis, corresponding to the actual length of service rendered.
- d. Personnel detailed to another government agency for six (6) months or more shall be included in the recipient agency that rated his/her performance. However, the payment of the PBB shall be charged against the mother agency.
- e. Personnel who transferred from one government agency to another shall be included by the agency where they served for a longer period. If the employee served in each agency for an equal number of months, the employee shall be included in the recipient agency.
- f. An official or employee who rendered less than nine (9) months but a minimum of three (3) months of government service, and who obtained at least a Very Satisfactory performance rating, shall be eligible for the grant of PBB on a pro-rata basis corresponding to the actual length of service rendered, as follows:



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LENGTH OF SERVICE AND PERCENTAGE OF PBB

LENGTH OF SERVICE	% of PBB
8 months but less than 9 months	90%
7 months but less than 8 months	80%
6 months but less than 7 months	70%
5 months but less than 6 months	60%
4 months but less than 5 months	50%
3 months but less than 4 months	40%

The following are valid reasons for an employee who may not meet the nine (9) months of actual government service requirement to be considered for the PBB on a pro-rata basis:

- Being a newly hired employee;
- Retirement;
- Resignation;
- Any interruption in the continuity of service that is not a result of a disciplinary action;
- Rehabilitation Leave;
- Maternity Leave and/or Paternity Leave;
- Special Leave Benefits for Women pursuant to **Republic Act No. 9710**;
- Special Emergency Leave under **CSC Memorandum Circular Nos. 2, s. 2012 and 16, s. 2012**;
- Vacation or Sick Leave, with or without pay;
- Scholarship/Study Leave; and
- Sabbatical Leave

g. An employee who is on vacation or sick leave, with or without pay, for the **entire year** shall not be eligible for the grant of PBB.

h. Personnel found guilty of administrative and/or criminal cases by **final judgment in FY 2024** shall not be entitled to the PBB.

i. Officials and employees who failed to submit the **2023 Statement of Assets, Liabilities and Net Worth (SALN)** as prescribed under the applicable rules, including those responsible for non-compliance with the establishment and conduct of the SALN Review and Compliance Procedure, shall not be entitled to the FY 2024 PBB.

j. Officials and employees who failed to liquidate all cash advances received in **FY 2024** within the prescribed period, as provided under **COA Circular No. 97-002 dated February 10, 1997**, and reiterated in **COA Circular No. 2009-002 dated May 18, 2009**, shall not be entitled to the FY 2024 PBB.

9. Rating Period/Period of Coverage

School-based personnel	July 1, 2024 to June 30, 2025
Non-school based personnel	January 1 to December 31 2024

10. All entries in the PBB Form 1.0 shall be **typed in CAPITAL LETTERS**. Schools are advised to ensure that all required information is complete, accurate, and consistent with the supporting personnel records before submission.
11. For technical assistance and clarification on issues and concerns regarding the accomplishment and submission of the PBB Form 1.0, concerned personnel may coordinate with the Planning and Research Section of the Schools Governance and Operations Division (SGOD) and the Human Resource (HR) Section of the Office of the Schools Division Superintendent (OSDS).
12. Immediate and wide dissemination of this Memorandum is desired.



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