

**ADMINISTRATIVE ORDER**NO. 05

Series of 2023

**SUBJECT: GUIDELINES IN PROVIDING SPECIFIC CRITERIA AND ADMINISTRATIVE PROCEDURES ON THE GRANT OF EACH MAGNA CARTA BENEFIT TO PUBLIC SOCIAL WORKERS AS SUPPLEMENT TO DBM-DSWD JOINT CIRCULAR NO.01, SERIES OF 2018<sup>1</sup>**

**I. Rationale**

This Administrative Order (AO) is issued to prescribe the internal guidelines to provide for the specific criteria and administrative procedures on the grant of each Magna Carta Benefit to Public Social Workers (PSWs). This AO shall supplement the Department of Budget and Management - Department of Social Welfare and Development (DBM-DSWD) Joint Circular No. 1, series of 2018 on the grant of compensation-related Magna Carta benefits to PSWs which include the following:

1. Additional Compensation for services beyond the normal work hours and non-working days;
2. Hazard Pay;
3. Subsistence Allowance;
4. Transportation/Travel Expenses;
5. Longevity Pay;
6. Free Living Quarters or Quarters Allowance;
7. Highest Basic Salary upon retirement; and
8. Clothing Allowance.

**II. Legal Bases**

1. Republic Act (RA) No. 9433 or the Magna Carta for PSWs
2. Implementing Rules and Regulations (IRR) of RA No. 9433
3. RA No. 4373, or An Act to Regulate the Practice of Social Work and the Operation of Social Work Agencies in the Philippines and for Other Purposes
4. DBM-DSWD Joint Circular (JC) No. 1, series of 2018, entitled Rules and Regulations on the Grant of Compensation-Related Magna Carta Benefits to PSW
5. DSWD Memorandum Circular (MC) No. 05 Series of 2022 dated June 8, 2022, entitled Guidelines in Determining When a Government Personnel May Be Considered as PSW

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<sup>1</sup> Rules and Regulations on the Grant of Compensation-Related Magna Carta Benefits to PSWs

6. Commission on Audit (COA) Circular No.2012-001 dated 14 June 2012 or Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions
7. RA No. 10121 or the Philippine Disaster Risk Reduction and Management Act of 2010

### III. Coverage

This AO shall cover all PSWs<sup>2</sup> in the Department who are holding permanent, temporary<sup>3</sup>, casual, or contractual appointments.

Those who are under Memorandum of Agreement (MOA) or Contract of Service (COS), job order or contract of consultancy, or those to whom the government has no employer-employee relationship **are not covered** by this AO.

### IV. Definition of Terms

For the purpose of this Order, the following shall be defined as:

1. **Department** – refers to the Department of Social Welfare and Development (DSWD).
2. **Public Social Worker (PSW)** – refers to a registered social worker employed in the government service whether they carry the title of social welfare officer or not based on IRR of RA 9433 of 2007 and DSWD MC No. 5, s. 2022. The basis of which is the Special Order (SO) to be issued by the Honorable Secretary or his/her duly authorized representative pursuant to Section 10.2 of DSWD MC No. 5, s. 2022, as recommended by the Technical Working Group (TWG).
3. **Occupational Risks** – refer to situations where the PSWs are:
  - 3.1 Exposed to dangers brought about by the types of cases or clientele they handle such as, but not limited to, child labor cases, children in conflict with the law (CICL), children in need of special protection, violence against women and children (VAWC) victims, women in especially difficult circumstances (WEDC), drug dependents, mentally impaired, women and children who are victims of human trafficking and prostitution, clients with contagious diseases, and individuals/clients in crisis situation.
  - 3.2 Travelling to or through hazardous areas known to be strife-torn or embattled areas.

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<sup>2</sup> As defined under Section 3 of DSWD MC No. 5, series of 2022 and as identified by the nine-member TWG pursuant to Section 11 of the same MC

<sup>3</sup> For the purpose of this issuance, Temporary refers to an appointment issued to an appointee who meets education, experience and training requirements for the position which he/she is being appointed to except for appropriate eligibility (CSC MC No.24, s.2017).

- 3.3 Travelling to or through Geographically Isolated and Disadvantaged Areas (GIDA)<sup>4</sup> which refers to communities with marginalized populations physically and socioeconomically separated from mainstream society and characterized by absence of access to roads or reside in hard to reach areas, absence of or limited opportunity for development, absence of or limited access to social services, particularly health and education, insufficiency of food security, limiting environment such as, but not limited to, discriminatory policies, norms, and situations that inhibit the full exercise of their rights.
- 3.4 Travelling to areas through the use of boat and other sea vessels.
- 3.5 Travelling to hazardous areas known to be affected by a pandemic like the COVID-19 or other communicable diseases, or those which pose health threats or hazards to PSWs.
- 3.6 Travelling to areas for the conduct of payout by the Special Disbursing Officers (SDOs) and/or other personnel travelling with cash on hand for social pension and financial/cash assistance.
4. **Head of Office/Bureau/Service/Unit (OBSU)** – refers to the Head of Executive Offices in the Central Office (CO), Bureau/Service, Director/Officer-In-Charge (OIC), National Project/Program Manager, and/or Regional Directors/OIC.
5. **Hazard Pay otherwise known as Hazard Allowance under RA 9433** - refers to additional compensation for performing hazardous duties and for enduring physical hardships in the course of the performance of duties.
6. **Permanent Official Station** – refers to the place where the office or work station of a PSW is permanently located and where he/she is expected to stay most of the time as required by the nature and the duties and responsibilities of the position of such PSW or stationed as assigned supported by an SO.

## V. General Guidelines

### 1. Additional Compensation for Services Rendered beyond Normal Work Hours and on Non-Working Days

Availment and grant of this benefit shall be in accordance with the applicable rules of the Department and oversight agencies, including the following:

- 1.1 DSWD AO No. 8, series of 2020 dated 10 September 2020 entitled *Internal Rules and Procedures on Rendition and Compensation of Overtime Services of DSWD Employees*;

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<sup>4</sup> DSWD MC No. 19, series of 2014 or Guidelines for the Pilot Implementation of the Modified Conditional Cash Transfer Program for Indigenous Peoples in Geographically Isolated and Disadvantaged Areas. List of GIDA areas may be requested from the Department of Health (DOH).

- 1.2 Civil Service Commission (CSC)-DBM JC No. 2, series of 2015 dated 25 November 2015 entitled *Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees*;
- 1.3 CSC-DBM JC No. 2-A, series of 2005 dated 1 July 2005 entitled *Amendments to CSC-DBM JC No. 2, s.2004 re: Non-Monetary Remuneration for Overtime Services Rendered*; and
- 1.4 CSC-DBM JC No. 2, series of 2004 dated 4 October 2004 entitled *Non-Monetary Remuneration for Overtime Services Rendered*.

## 2. Hazard Pay otherwise known as Hazard Allowance under RA 9433

- 2.1 Hazard Pay is an additional compensation for performing hazardous duties and for enduring physical hardships in the course of the performance of duties.
- 2.2 As a general compensation policy, Hazard Pay may be granted to PSWs only if the nature of the duties and responsibilities of their positions, their actual services, and location of work expose them to great danger, occupational risks, perils to life and physical hardships; and only during periods of actual exposure to hazards and hardships.
- 2.3 PSWs of the Department shall be entitled to Hazard Pay if they are assigned to any of the following:
  - a. **Remote and depressed areas**, which can be categorized as geographically isolated, difficult to reach areas, far-flung barangay, urban or densely populated such as but not limited to island and upland communities where regular mode of transportation is limited or not available or places where there is limited access to basic social services or reduced access to health services and facilities, or such areas exposed to extreme weather conditions; absence of electricity and/or means of communication; insufficient food security; and other similar conditions.
  - b. **Strife-torn or embattled areas**, which can be categorized as location or sites with armed encounters between government troops and enemy forces and/or enemy-initiated attacks, raids, or ambushes, as may be declared and certified by the Department of National Defense (DND)<sup>5</sup>.
  - c. **Distressed or Isolated Stations/Areas**, which can be categorized as Geographically Isolated and Disadvantaged

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<sup>5</sup> Pursuant to **COA Circular No.2012-001 dated 14 June 2012**, specifically Item 5.8 Hazard Duty Pay provides that: "General Guidelines: National Government agencies which are not specifically authorized by law to grant Hazard Duty Pay are allowed to use savings under Personal Services for payment thereof to officials and employees who are actually assigned to, and performing their duties in strife-torn or embattled areas **as may be determined and certified by the Secretary of National Defense**."

Areas (GIDA) [as defined under Item 3.3, Roman Numeral IV of this AO].

- d. DSWD-managed centers and residential care facilities such as Jose Fabella Center (JFC), Elsie Gaches Village (EGV), Accelerating Minors Opportunity for Recovery (AMOR) Village, Area Vocational Rehabilitation Centers (AVRCs), Reception and Study Center for Children (RSCC), Regional Rehabilitation Center for Youth (RRCY), Haven for Women, Haven for Girls, Sanctuary, Marillac Hills, Center for Handicapped, DSWD Satellite Offices, Crisis Intervention Units, and/or Center-Based/Residential Care Facilities (CRCFs) for all sectors including elderly.
  - e. Areas declared under State of Calamity (SOC)<sup>6</sup> or emergency by the President or the Local Government Chief Executive.
  - f. Areas/work where they are exposed to occupational risks e.g. Special Disbursing Officers (SDOs) or where there is threat to life as determined and certified by the Head of the OBSU, based on documented actual experiences or occurrences in the past, with the approval of the Cluster Head in the Central Office (CO) or Regional Director in the Field Office. On the other hand, the Certification for the Undersecretary and Regional Director shall be signed and approved by the Undersecretary for GASSG.
- 2.4 Remote and depressed areas, and distressed or isolated stations shall be defined and certified by the Head of OBSU or Field Office (FO) or by the Local Government Unit (LGU) or Local Department of Interior and Local Government (DILG) based on the distance or isolation of the place, inaccessibility or difficulty of transportation and communication, extreme weather conditions, absence of electricity, and other similar conditions.
- 2.5 The claim for Hazard Pay must be supported by the following documents:
- a. Copy of Special Order (SO) of assignment or travel signed by the approving authority pursuant to the Delegation and Delineation of Authority;
  - b. Originally signed Travel/Service Report during the period of actual exposure to hazards and hardships (Template attached as ANNEX A); and

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<sup>6</sup> Pursuant to RA No.10121 or the Philippine Disaster Risk Reduction and Management Act of 2010, State of Calamity (SOC) *is defined as* a condition involving mass casualty and/or major damages to property, disruption of means of livelihoods, roads and normal way of life of people in the affected areas as a result of the occurrence of natural or human-induced hazard. **The declaration and lifting of the state of calamity may also be issued by the local sanggunian, upon the recommendation of the LDRRMC,** based on the results of the damage assessment and needs analysis.

- c. Certified True Copy (CTC) of duly accomplished and approved Daily Time Record (DTR) or Certificate of Services Rendered.

In addition, the following documents shall be required:

<b>HAZARDOUS AREAS/WORK</b>	<b>SUPPORTING DOCUMENTS</b> <i>(adopted from DSWD MC No. 15, s2013 or the Guidelines on the Payment of Hazard Pay and On Call Pay under RA 9433, in accordance with COA Circular No.2012-001 dated 14 June 2012)</i>
Remote and Depressed Areas	<ul style="list-style-type: none"> <li>▪ Certification by Head of OBSU/FO or by the LGU/Local DILG</li> </ul>
Strife-torn or Embattled Areas	<ul style="list-style-type: none"> <li>▪ Certification from the DND Secretary or by his authorized representative at the national and regional level</li> </ul>
Distressed or Isolated Station	<ul style="list-style-type: none"> <li>▪ Certification by Head of OBSU/FO or by the LGU/Local DILG</li> </ul>
Areas declared under state of calamity (e.g. typhoon, volcanic activity/eruption, etc.) or emergency	<ul style="list-style-type: none"> <li>▪ Declaration by the Office of the President (OP) and/or Resolution by the LGU concerned</li> </ul>
Exposure to occupational risks or threat to life	<ul style="list-style-type: none"> <li>▪ Certification by Head of OBSU in the CO or FO and as approved by the Undersecretary concerned in the CO or Regional Director in the FO.</li> <li>▪ The Certification for the Undersecretary and Regional Director shall be signed/approved by the Undersecretary for GASSG.</li> </ul> <p><i>(template attached as ANNEX B).</i></p>
Exposure to hazardous areas known to be affected by a pandemic like the COVID-19 or other communicable diseases, or those which poses health threat or hazard to PSWs	<ul style="list-style-type: none"> <li>▪ Declaration by the OP or Resolution issued by the LGU concerned</li> </ul>

2.6 PSWs who are on leave of absence whether with or without pay, on official travel to areas not considered hazardous, on trainings, scholarships and other similar instances, which temporarily avert their exposure to hazardous areas or occupational risk, shall not be entitled to Hazard Pay for the duration of their leave, travel, training, scholarship, etc.

2.7 Procedure for Payment of Hazard Pay **otherwise known as Hazard Allowance:**

- 2.7.1 Claim for Hazard Pay must be filed with the Personnel Administration Division/Personnel Administration Section (PAD/PAS) on or before the 30th day of the succeeding month when the service was rendered or the month of return of the claimant after the period of assignment to difficult or hazardous work areas as enumerated herein, whichever is applicable. In case the 30th fall on a Saturday, Sunday, or Holiday, claims should be submitted on the immediately succeeding working day. Claims submitted beyond the said deadline shall be processed, subject to availability of funds and batch processing.
- 2.7.2 In the Central Office, the claim shall be endorsed by the Head of OBSU to the PAD. In the FO, the claim shall be endorsed by the immediate supervisor to the PAS
- 2.7.3 PSWs who have rendered actual work in hazardous areas may be compensated with Hazard Pay equivalent to twenty percent (20%) of their basic salary. The rate of Hazard Pay shall be reckoned on a daily basis using the following formula:
- Daily Rate = Monthly Basic Salary / 22 x 20%**
- Hazard Pay = Daily Rate x No. of Days of Actual Exposure**
- For purposes of this computation, a fraction of a day shall be considered as one (1) whole day.
- 2.7.4 Subject to the propriety and completeness of the supporting documents, the PAD/PAS shall prepare the necessary monthly payroll for claims received in a given month, and forward the same to authorized signatories/other concerned offices for signature/processing.

### **3. Subsistence Allowance**

- 3.1 PSWs shall be entitled to Subsistence Allowance in accordance with Section 6 of JC 2018-1.
- 3.2 In accordance with Section 6.2 of JC 2018-1, the Subsistence Allowance shall be P50.00 for each day of actual full-time service, or P25 for each day of actual part-time service.
- 3.3 The claim for Subsistence Allowance shall be supported by the following:
- a. Valid SO issued by the DSWD Secretary or his/her authorized representative to the DSWD PSWs pursuant to Section 10 of DSWD MC 5, s. of 2022. It must be clearly stated in the SO that the PSWs are authorized to collect subsistence allowance.
  - b. CTC of duly accomplished and approved DTR.

- 3.4 Subject to the propriety and completeness of the supporting documents, the PAD/PAS shall prepare the necessary monthly payroll for claims received in a given month, and forward the same to authorized signatories/other concerned offices for signature/processing. The deadline for submission of claims to PAD/PAS shall be on or before the 15<sup>th</sup> of the succeeding month or of the month of return of the claimant, or on the immediately succeeding working day should the 15<sup>th</sup> fall on a Saturday, Sunday, or Holiday. Claims submitted beyond the said deadline shall be processed, subject to availability of funds and batch processing.
- 3.5 In the CO, the claim shall be endorsed by the Head of OBSU to the PAD. In the FO, the claim shall be endorsed by the immediate supervisor to the PAS.
- 3.6 In the event that the Head of OBSU or immediate supervisor is on leave of absence, official travel/business or other analogous circumstances, his/her concerned authorized representative may endorse the claim to PAD/PAS.
- 3.7 PSWs under the following circumstances are not entitled to Subsistence Allowance:
- 3.7.1 When not required to make their services available at all times such that they can leave their work stations during break times;
  - 3.7.2 When on leave of absence, with or without pay;
  - 3.7.3 While on official travel and entitled to travel expenses under Executive Order (EO) No.298, s2004, as amended<sup>7</sup>; and
  - 3.7.4 While attending trainings, seminars, workshops, and similar activities where meals are provided.

#### **4. Transportation/Travel Expenses**

Availment and grant of this benefit shall be in accordance with the applicable rules of the Department and oversight agencies, including Executive Order No. 77, dated 15 March 2019, entitled *Prescribing the Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel*.

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<sup>7</sup> Amending further EO No. 248 dated May 29, 1995 as Amended by EO No. 248-A dated August 14, 1995, which Prescribes Rules and Regulations and New Rates of Allowances for Official Local and Foreign Travel of Government Personnel, approved on March 23, 2004



**5. Longevity Pay (LP)**

- 5.1 To be entitled to LP, a PSW must meet all of these criteria:
  - a. The PSW holds a position in the agency plantilla of regular positions<sup>8</sup>.
  - b. The PSW has rendered at least five (5) years of continuous satisfactory service; and
  - c. During the period of continuous service, the PSW has not been found guilty of any administrative or criminal case.
- 5.2 PSWs in the service as of the effectivity of this AO may be granted LP for every five (5) years of continuous service. For those granted step increment due to length of service in previous years, the first LP shall be granted after 5 years from the effectivity of the last step increment.

**Example:**

A Social Welfare Officer II was hired on July 2, 2018. She was granted Step Increment Due to Length of Service on July 2, 2021. Said employee shall be granted LP effective July 2, 2026.

- 5.3 The first LP, LP1, shall be based on the monthly basic salary, S1, as of the LP1 effectivity, upon completion of the first 5 years of service as PSW. The second LP, LP2, shall be based on the monthly basic salary, S2, as of the LP2 effectivity, and so on.
- 5.4 The LP shall be paid every month commencing upon completion of the first five (5) of continuous, efficient, and meritorious service as PSW, and shall be computed as follows (ANNEX C for sample computation):

**Monthly LP = Rate x PSW's current monthly basic salary**

Where Rate is determined as follows:

No. of years of continuous service	Longevity Pay
5 to <10	LP1 = 5% of PSW's monthly basic salary at the end of the first 5 years (S1)
10 to <15	LP2 = 5% of PSW's monthly basic salary at the end of the first 10 years (S2) plus LP1

<sup>8</sup> Position in the agency plantilla of regular positions refers to those regular positions that are reflected in the Personal Services Itemization and Plantilla of Personnel (PSIPOP) of the DSWD.

15 to <20	LP3 = 5% of PSW's monthly basic salary at the end of the first 15 years (S3) plus LP1 plus LP2
20 to <25	LP4 = 5% of PSW's monthly basic salary at the end of the first 20 years (S4) plus LP1 plus LP2 plus LP3
25 to <30	LP5 = 5% of PSW's monthly basic salary at the end of the first 25 years (S5) plus LP1 plus LP2 plus LP3 plus LP4

And so on...

- 5.5 The LP shall be a separate benefit not integrated into the basic salary.
- 5.6 The grant of LP to a PSW on leave of absence with or without pay for more than three (3) months shall be deferred corresponding to the period of leave of absence in order to complete the service and performance rating requirements.
- 5.7 Pursuant to Item (4)(d) of the Senate and House of Representatives Joint Resolution No. 4, series of 2009, on or after the effectivity of the DBM-DSWD JC No. 1 series of 2018, a PSW previously granted Step Increment due to Length of Service shall no longer be granted subsequent Step Increment Due to Length of Service. Likewise, a PSW hired on or after the effectivity of this AO shall not be granted Step Increment Due to Length of Service.
- 5.8 The PAD for the CO, or the PAS for the FO, shall issue PSWs Notices of LP and Notices of LP Increase.

## 6. Free Living Quarters and Quarters Allowance

- 6.1 PSWs who are transferred to another place of assignment due to the exigency of the service shall be entitled to free housing within the agency concerned, provided that the reassignment is not due to promotion, request of the employee and/or disciplinary in nature.
- 6.2 Pursuant to 6.1 hereof, the grant of Free Living and Quarters Allowance shall be based on the following criteria:
  - a. The PSWs who are transferred to a place other than that of their domicile and do not own houses or rooms therein, may be provided free quarters within their office premises;
  - b. In the absence of free living quarters, a qualified PSW who has no residence within the fifty (50) kilometer radius from such government facility, may be granted Quarters Allowance at the prevailing room rental rate in the locality until free living quarters are available;

- c. The above rates shall be inclusive of the amount for telephone, water, and electricity bills.
- 6.3 The claim must be filed with the FMS/Finance and Management Division (FMD) and must be supported by the following:
- a. Copy of DTR and SO directing the reassignment;
  - b. Sworn statement that the PSW has no residence within 50 kilometers of the work station;
  - c. Certification, issued by the Head of OBSU/FO, that the OBSU/FO did not provide free living quarters; and
  - d. Certification, issued by the City/Municipal Treasurer, of the prevailing room rental rate in the locality.

## **7. Highest Basic Salary upon Retirement<sup>9</sup>**

- 7.1 A PSW shall be granted salary increase corresponding to one salary grade higher than his/her monthly basic salary upon retirement. This shall serve as the basis for the computation of Terminal Leave Benefits.
- 7.2 The one (1) salary grade increase shall be based on the applicable salary schedule for government personnel at the time of retirement.
- 7.3 Upon retirement, HRMDS/HRMDD shall automatically issue to the PSW a Notice of Salary Increase. The new Salary shall be used as the basis for computing Terminal Leave Benefits.
- 7.4 The said one Salary Grade increase shall be reflected in the Service Record of the concerned PSW due for retirement with remarks of the corresponding entitlement.

## **8. Clothing Allowance**

Availment and grant of this benefit shall be in accordance with the applicable rules of the Department and oversight agencies, including the DBM Budget Circular No.2018-1, issued on 08 March 2018 or the Rules and Regulations on the Grant of Uniform/Clothing Allowance (U/CA) to Civilian Government Personnel.

## **VI. Fund Source**

The source of funds for the payment of Magna Carta Benefits for PSWs shall be charged against the agency budget. The modification of allotment for the purpose of such payment should conform to the applicable General Provisions of the annual General Appropriations Act as indicated under Item 13.1 of DBM-DSWD JC No.1, series of 2018.

In case of deficiency, the Department through the Finance and Management Service shall submit a request for additional fund to the DBM for its consideration.

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<sup>9</sup> Per RA 8291 or GSIS Act of 1997, **Optional retirement age is 60 and the compulsory retirement age is 65.**

**VII. Saving Clause**

Cases not covered in this AO shall be submitted to the Undersecretary for General Administration and Support Services Group for resolution.

**VIII. Repealing Clause**

Previous issuances of the Department which are inconsistent with this AO are deemed repealed or modified accordingly.

**IX. Effectivity**

This Administrative Order shall take effect immediately upon issuance. All other Department issuances inconsistent herewith are deemed either amended or revoked accordingly.

Quezon City, Philippines.



**REX GATCHALIAN**  
Secretary  
Date: 3-6-2023

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**TRAVEL/SERVICE REPORT DURING THE PERIOD  
OF ACTUAL EXPOSURE TO HAZARDS AND HARDSHIPS**

DATE	ACCOMPLISHMENT/WORK DONE

(signature over printed name)

**NAME OF EMPLOYEE**

Position

Date Filed: \_\_\_\_\_

Noted By:

(signature over printed name)

**NAME OF HOBSSP**

## CERTIFICATION

This is to certify that the following official(s)/employee(s) of the \_\_\_\_\_ (office) was/were assigned to areas/work where they were exposed to occupational risks, on the date(s) and place(s)/situation(s) indicated opposite their names:

Name	Date Covered	Areas/Work where exposed to Occupational Risk

Issued this (date) day of (month and year) in (place issued).

\_\_\_\_\_  
Head of OBS/FO

Approved/Disapproved:

\_\_\_\_\_

Undersecretary concerned/Regional Director

Date signed: \_\_\_\_\_

## Sample Computation from Finance and Management Service

Year	Particulars	Rate	Basic Salary	LP1	LP2	TOTAL
Y1	New Hire	SG 11-01	25,439.00			25,439.00
Y2						-
Y3						-
Y4						-
Y5						-
Y6			25,439.00	1,271.95		26,710.95
Y7	Promotion	SG 15-01	35,097.00	1,754.85		36,851.85
Y8	Change in SSL*	SG 15-01	36,619.00	1,830.95		38,449.95
Y9			36,619.00	1,830.95		38,449.95
Y10			36,619.00	1,830.95		38,449.95
Y11			36,619.00	1,830.95	1,830.95	40,280.90
Y12			36,619.00	1,830.95	1,830.95	40,280.90
Y13			36,619.00	1,830.95	1,830.95	40,280.90
Y14			36,619.00	1,830.95	1,830.95	40,280.90