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**MEMORANDUM**

**FOR/TO :** All Undersecretaries  
All Assistant Secretaries  
All Heads of Attached Agencies  
All Bureau Directors  
All Service Directors

**FROM :** The Undersecretary  
Policy, Planning and International Affairs


**SUBJECT :** RA 9049 (AN ACT GRANTING MONTHLY GRATUITY  
AND PRIVILEGES TO AN AWARDEE OF THE MEDAL  
OF VALOR, PROVIDING FUNDS THEREFOR AND  
FOR OTHER PURPOSES)

**DATE :** JUL 18 2022

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This is to furnish you herewith a copy of the signed Implementing Rules and Regulations (IRR) dated 31 July 2019 of Republic Act (RA) 9049 entitled An Act Granting Monthly Gratuity and Privileges to an Awardee of the Medal of Valor, Providing Funds Therefor and for Other Purposes

For information and appropriate action, please.

  
ATTY. JONAS R. LEONES

MEMO NO. 2022 -- 485

# Republic Act No. 9049

Signed on March 22, 2001 (<https://www.officialgazette.gov.ph/2001/03/22/republic-act-no-9049/>).

Republic of the Philippines  
Congress of the Philippines  
Metro Manila

Eleventh Congress

Third Regular Session

Begun and held in Metro Manila, on Monday, the twenty fourth day of July, two thousand.

[REPUBLIC ACT NO. 9049]

AN ACT GRANTING MONTHLY GRATUITY AND PRIVILEGES TO AN AWARDEE OF THE MEDAL OF VALOR, PROVIDING FUNDS THEREFOR, AND FOR OTHER PURPOSES

*Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled.*

SECTION 1. It is hereby declared the policy of the State to consistently honor its military heroes in order to strengthen the patriotic spirit and nationalist consciousness of the military. Towards this end, the State shall give due recognition to an awardee of the Medal of Valor for his/her supreme self-sacrifice and distinctive acts of heroism and gallantry by providing adequate social services and financial rewards in order to encourage men and women to perform heroic deeds for their country.

SEC. 2. A Medal of Valor awardee will henceforth be entitled to a lifetime monthly gratuity of Twenty thousand pesos (P20,000.00). This gratuity is separate and distinct from any salary or pension which the awardee is currently receiving or will receive from the government of the Philippines: Provided, That in the event of death of the awardee, the same shall accrue in equal shares and with the right of accretion to the surviving spouse until she remarries and to the children, legitimate, or adopted or

illegitimate, until they reach the age of eighteen (18) or until they marry, whichever comes earlier: Provided, further, That such gratuity shall not be included in the computation of gross income and shall be exempt from taxation under Title III, Chapter VI of Republic Act No. 8424, otherwise known as the "Tax Reform Act of 1997".

The provisions of this Act shall apply to the Medal of Valor awardees under Presidential Decree No. 1687 who have since been integrated to the Philippine National Police (PNP): Provided, That the appropriations therefor shall come from the Philippine National Police.

The President of the Philippines is hereby authorized, upon the joint recommendation of the Chief of Staff of the Armed Forces of the Philippines, the Secretaries of the Department of National Defense and the Department of Budget and Management, to adjust at a reasonable time and rates the lifetime monthly gratuity of the awardees: Provided, That in computing for the rate of adjustment of the lifetime monthly gratuity, they shall take into consideration applicable economic and social factors or indicia such as the inflation rate: Provided, further, That no increase under this section shall be authorized within three (3) years following the effectivity of this Act and no oftener than once every five (5) years thereafter.

SEC. 3. A Medal of Valor awardee, his/her widow/widower and/or dependents as the case may be shall be entitled to the following:

- (1) Precedence in employment in government agencies or government-owned or controlled corporation: Provided, That the awardee or his/her dependent also meets the job qualifications or requirements;
- (2) Priority in the approval of the awardee's housing application under existing housing programs of the government;
- (3) Priority in the acquisition of public lands under the Public Land Act and preferential right in the lease of pasture lands and exploitation of natural resources;
- (4) Privilege of obtaining loans in an aggregate amount not exceeding Five hundred thousand pesos (P500,000.00) from government-owned or controlled financial institutions without having to put up any collateral or constitute any pledge or mortgage to secure the payment of the loan;
- (5) Twenty (20%) percent discount from all establishments relative to utilization of transportation services, hotels and similar lodging establishments, restaurants, recreation and sport centers and purchase of medicine anywhere in the country: Provided, That private establishments may claim the cost as tax credits;

(6) Twenty (20%) percent discount on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals and other similar places of culture, leisure and amusement: Provided, That aforementioned establishments may claim the cost as tax credits; and

(7) Free medical and dental services and consultation in hospital and clinics anywhere in the country: Provided, That private hospitals and clinics may claim the cost of services as tax credit;

SEC. 4. Notwithstanding the limitation imposed by Presidential Decree No. 577 on the scholarship program of military personnel who died or are incapacitated in line of duty, an awardee of Medal of Valor and his/her heirs/beneficiaries shall be exempted from the payment of tuition and matriculation fees in public or private schools, universities, colleges and other educational institutions in any pre-school, baccalaureate or post-graduate courses such as or including course leading to the degree of Doctor of Medicine (MD), Bachelor of Laws (LLB), and Bachelor of Science in Nursing (BSN) or allied and similar courses.

SEC. 5. A Medal of Valor awardee and/or a son or daughter, upon reaching the age of admission as a cadet/cadette in the Philippine Military Academy, shall be given a quota if interested to join the cadet corps of said military institution or otherwise priority for direct commission, call to active duty (CAD) and/or enlistment in regular force of the AFP, if qualified.

SEC. 6. Any person who shall deny an awardee, his/her widow/widower and/or dependents or beneficiaries of the privileges and benefits due him/her/them by virtue of this Act shall suffer the penalty of imprisonment ranging from three (3) years to six (6) years and a fine ranging from One hundred thousand pesos (P100,000.00) to Three hundred thousand pesos (P300,000.00) at the discretion of the court.

If the offender is a public officer at the time of the commission of the offense, he/she shall, in addition to the penalty above-prescribed, likewise suffer the penalty of perpetual absolute disqualification from public office and lose all retirement or gratuity benefits under the law. In the event that such public officer, who may have been separated from the service and has already received such benefits, he/she shall be liable to reconstitute the same to the government: Provided, That the restitution mentioned shall include only such amounts received after the commission of the offense.

For purposes of the immediately preceding paragraph, the term "public officer" includes elective and appointive officials and employees, permanent or temporary, whether in the classified or unclassified or exemption service receiving compensation even nominal, from the government.

If the offense is committed by a corporation, association, partnership or any other juridical person, the penalty shall be imposed upon the officer/s or personnel responsible therefor without prejudice to the filing of civil and/or administrative action against the said corporation, association, partnership or any other juridical person.

Any provision of law to the contrary notwithstanding, a person convicted under this decree shall not be entitled to the benefits of Presidential Decree No. 968, as amended, otherwise known as the Probation Law of 1976.

SEC. 7. The amount necessary to initially implement the provisions of this Act shall be charged against the current savings of the Armed Forces of the Philippines. In the event that the available savings is not enough to fully implement the additional benefits, the grant of the same shall be applied uniformly to all awardees/beneficiaries. Thereafter, such sums as may be needed to fully implement the grant of additional benefits shall be included in the annual budget of the Armed Forces of the Philippines.

SEC. 8. The Secretary of the Department of National Defense jointly with the Department of Education, Culture and Sports, Department of Health, Department of Transportation and Communications and Department of Finance and other appropriate government agencies shall issue the necessary rules and regulations to carry out the objectives of this decree: Provided, That current recipients of this gratuity shall likewise be granted the additional privileges as provided for in this Act.

SEC. 9. If any provision of this Act or the application of such provision to any person or circumstance is declared invalid, the remainder of this Act or the application of its provisions to other persons or circumstances shall not be affected by such declaration.

SEC. 10. Presidential Decree No. 1687 is hereby repealed and all other laws, rules and regulations, decrees, issuances or any parts thereof inconsistent with this Act are likewise hereby repealed, modified or amended accordingly.

SEC. 11. This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in at least two (2) national newspapers of general circulation, whichever comes earlier.

Approved,

(Sgd.) AQUILINO PIMENTEL JR.  
*President of the Senate*

(Sgd.) FELICIANO BELMONTE JR.  
*Speaker of the House  
of Representatives*

This Act which is a consolidation of S. No. 2209 and II No. 12250, was finally passed by the Senate and the House of Representatives on February 7, 2001.

(Sgd.) ROBERTO P. NAZARENO  
*Secretary General*  
*House of Representatives*

(Sgd.) LUIGARDO B. BARBO  
*Secretary of the Senate*

Approved: March 22, 2001

(Sgd.) GLORIA MACAPAGAL-ARROYO  
*President of the Philippines*

Source: **CDAsia** (<http://www.cdasia.com/>).

## RESOURCES

- [PDF] [Republic Act No. 9049, March 22, 2001](#)  
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IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 9049,  
OTHERWISE KNOWN AS "AN ACT GRANTING MONTHLY GRATUITY AND  
PRIVILEGES TO AN AWARDEE OF THE MEDAL OF VALOR"

RULE I  
TITLE, PURPOSE AND CONSTRUCTION

Section 1. Title. These Implementing Rules and Regulations (IRR) shall be known as the Rules and Regulations Implementing Republic Act No. 9049, "An Act Granting Monthly Gratuity and Privileges to an Awardee of the Medal of Valor".

Section 2. Purpose. These Rules are promulgated to prescribe the procedures and guidelines for the implementation of Republic Act No. 9049 (hereinafter referred to as the Act), to facilitate compliance with the Act and to achieve its objectives.

Section 3. Construction. These Rules shall be construed and applied in accordance with and in furtherance of the policies and objectives of the law. In case of doubt, the same shall be construed liberally and in favor of the Medal of Valor (MOV) Awardee, his/her dependents, heirs, and beneficiaries.

RULE II  
POLICIES AND OBJECTIVES

Section 4. Policies. It is the policy of the State to honor, recognize and constantly give tribute to its military heroes to strengthen the patriotic spirit and nationalist consciousness of the military and the Filipino People. Towards this end, the State shall give due recognition to an awardee of the Medal of Valor for his/her supreme self-sacrifice and distinctive acts of heroism and gallantry by providing special financial rewards, educational scholarships, social services grants and other privileges that will help improve his/her social and living condition.

Section 5. Objectives. To further the benefits and privileges as stated in Republic Act No. 9049 and define the procedures to claim these privileges.

RULE III  
DEFINITION OF TERMS

Section 6. Definition of Terms. For purposes of this Implementing Rules and Regulations, these terms are defined as follows:

- 6.1 Adopted child - refers to any person legally adopted as the child of another in an appropriate judicial or administrative proceeding.
- 6.2 Adoptive parent - is someone who provides a permanent home to the child through a legal process and assumes the rights and obligations of the child's natural parents.
- 6.3 Cohabitation - refers to the act of a surviving spouse who is living with another



man/woman in an intimate relationship as husband and wife without the benefit of marriage

6.4 Dental Services - refers to oral examination, cleaning, permanent and temporary filling, extractions and gum treatments, restoration, replacement or repositioning of teeth, or alteration of the alveolar or periodontium process of the maxilla and the mandible that are necessary for the diagnosis and/or treatment of a dental illness or injury.

6.5 Dependents - Dependents are the following:

- a. the legitimate spouse until he/she remarries or cohabits with another person or enters in an illicit relationship
- b. the awardee's legitimate, illegitimate, and adopted child/children, who is/are:
  - b.1. unmarried,
  - b.2. not gainfully employed,
  - b.3. who has not attained the age of majority, or being at the age of majority but incapacitated and incapable of self-support due to mental defect or physical defect acquired prior to the age of majority;
- c. in default of a and b, the natural or legal adoptive parent/s of the MOV Awardee dependent upon him/her for support.
- d. in default of (a) (b) and (c), the unmarried sibling/s who has not attained the age of majority.

6.6 Educational Privileges - refers to the exemption from the payment of tuition and matriculation fees in public or private schools, universities, colleges and other educational institutions in any kindergarten, elementary, secondary, tertiary, or post-graduate program offered in the country.

6.7 Educational levels - refers to the following stages of education:

6.7.1 Kindergarten Education - refers to the first stage of compulsory and mandatory formal education which consists of one (1) year of preparatory education for children at least five (5) years old as a prerequisite for Grade 1.

6.7.2 Elementary Education - refers to the second stage of compulsory basic education which is composed of six (6) years. The entrant age to this level is typically six (6) years old.

6.7.3 Secondary Education - refers to the third stage of compulsory basic education. It consists of four (4) years of junior high school education and two (2) years of senior high school education. The entrant age to the junior and senior high school levels are typically twelve (12) and sixteen (16) years old, respectively.

6.7.4 Tertiary Level - refers to an optional final stage of formal learning that occurs after secondary education. Often delivered at universities, academies, colleges, seminaries and institute of technologies. Higher education is also available through certain college-level institutions, including vocational

schools, trade schools, and other career colleges that award academic degrees or professional certifications.

- 6.7.5 Post Graduate Program - refers to advanced academic degrees (i.e. master's and doctoral degrees) with the general requirement that students must have earned a previous undergraduate with a high grade point average.
- 6.8 Establishment - refers to business entities, private or public, duly authorized and recognized by law to operate.
- 6.9 Grantees - refer to the awardees, dependents, heirs and beneficiaries who are recipients of special grants accorded to a Medal of Valor awardee.
- 6.10 Illicit Relationship -refers to the sexual or romantic relationship of a surviving spouse with someone other than his/her husband/wife.
- 6.11 Lodging Establishments - refer to those that charge daily, weekly, monthly rates or fees which include but are not limited to apartments, apartelle, hotels, motorist hotels, pension houses, tourist inns, lodging houses and resorts.
- 6.12 Medal of Valor Identification Card (MOV ID) - refers to a distinct identification card given to a Medal of Valor Awardee issued by the Office of the Adjutant General, AFP (OTAG, AFPP) that can be used to avail the benefits and privileges under the Act and its Rules.
- 6.13 Medal of Valor Dependent ID Card- refers to a distinct identification card given to qualified dependent/s (Spouse and/or Children or Parents) of the MOV Awardee, issued by the Office of the Adjutant General, AFP (OTAG, AFPP) that can be used to avail the benefits and privileges under the Act and its Rules.
- 6.14 Medal of Valor (MOV) – refers to the highest military honor awarded to military personnel for acts of conspicuous courage, gallantry and intrepidity above and beyond the call of duty.
- 6.15 Medal of Valor Awardee - refers to AFP military personnel who is a recipient of a Medal of Valor awarded by the President in recognition for his/her conspicuous e gallantry, self-sacrifice and distinctive acts of heroism.
- 6.16 Medical Services – refer to hospital room and services, medical supplies, professional services of physicians and other health care professionals, diagnostic and laboratory tests that are necessary for the prevention, diagnosis, treatment, rehabilitation, and palliation of a person's disability, illness, or injury. This should not be limited to hospital services but should include clinics and other health facilities.
- 6.17 Medicines – refer to both prescription and non-prescription medicines and drugs approved by the Food and Drug Administration which are intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease or injury but do not include food and devices or their components, parts or accessories.

- 6.18 Monthly Gratuity – refers to the lifetime/monthly monetary entitlement given to MOV awardee or his/her qualified dependents/beneficiaries which is separate and distinct from any salary or pension which the awardee is currently receiving or will receive from the government.
- 6.19 Matriculation Fees – refer to the registration or enrolment fees paid by the student. These include other necessary costs supportive of instructions, such as library fees, computer fees, laboratory fees, handbook fees, entrance fees, medical and dental fees, cultural fees and other similar or related fees.
- 6.20 Public Officers - refer to elective officials or appointive officials, and employees of whatever status of appointment, whether in the career or non-career service, receiving compensation, even nominal, from the government.
- 6.21 Qualified Children - refers to the surviving legitimate, illegitimate, and adopted child/children of the awardee until they reach the age of eighteen (18) and children, regardless of age, who are incapacitated and incapable of self-support due to mental or physical defect acquired prior to the age of majority as certified by the AFP.
- 6.22 Qualified Dependents – refer to the surviving spouse and/or surviving legitimate, illegitimate and adopted child/children of the MOV Awardee or his/her surviving natural or adoptive parents dependent upon him/her for support or unmarried sibling/s who has not attained the age of majority.
- 6.23 Qualified Parent/s – refers to the surviving natural or legal adoptive parents of the Awardee who is dependent upon him/her for support and is entitled to receive monthly gratuity in default of qualified spouse and children of the Awardee.
- 6.24 Qualified Spouse –refers to the surviving spouse of the awardee, who is not separated by judicial decree and living with the awardee at the time of his/her death. The said spouse is entitled to receive monthly gratuity until he/she remarries, or cohabits with other person or enters in an illicit relationship.
- 6.25 Qualified Sibling/s - refers to the surviving brother/s and/or sisters of the awardee who has not attained the age of majority and is entitled to receive monthly gratuity in default of the qualified spouse and children, or parents of the MOV Awardee
- 6.26 Restaurants – refers to any establishment offering to the public, regular and special meals or menu, fast food, cooked food and short orders including take-outs.
- 6.27 School/Academic Year - refers to a period of time which schools, colleges and universities use to measure a quantity of study, like four (4) quarters, or two (2) semesters and one (1) summer, or three (3) terms and one (1) summer.
- 6.28 Sports and Recreational Center - refers to any establishment offering sports, recreational and amusement services with facilities such as but not limited to swimming pools, bowling alleys, golf courses, gyms, club houses, skating rinks and all other sports

facilities. Recreational facilities include, but are not limited to internet cafes, video games, and other similar amusement facilities.

- 6.29 Tuition Fees –refers to fees or school charges for subjects or course enrolled in by a tertiary education student.

#### RULE IV BENEFITS AND PRIVILEGES

##### Section 7. Entitlement to Monthly Gratuity

- 7.1 The awardee shall receive the monthly lifetime gratuity approved by the President in accordance with the provisions of the Act and this IRR.
- 7.2 This gratuity is separate and distinct from any monthly salary or pension, which the awardee is currently receiving or will receive from the Philippine Government.
- 7.3 This monthly/lifetime gratuity shall not be included in the computation of gross income and shall be exempt from taxation under Title III, Chapter VI of Republic Act No.8284, otherwise known as the "Tax Reform Act of 1997 and Republic Act 10963 or the Tax Reform Acceleration and Inclusion Law.
- 7.4 In the event of death of the awardee, this monthly gratuity shall accrue in equal shares and with the right of accretion to his/her qualified dependent/s, as follows:
- 7.4.1 Qualified Spouse: *Provided*, That entitlement to benefits shall terminate upon re-marriage of said spouse or cohabits with other person or enters in an illicit relationship.
- 7.4.2 Qualified Children: *Provided*, That entitlement to benefits shall terminate when such child/children attains eighteen (18) years of age. However, children who are incapacitated and incapable of self-support due mental or physical defect as certified by the AFP shall be entitled to this monthly gratuity during their lifetime.
- 7.4.3 In default of 7.4.1 and 7.4.2, above, this monthly lifetime gratuity shall accrue to the Qualified Parents of the Awardee which could either be his/her natural or legal adoptive parents. *Provided*, That if both the natural parents and legal adoptive parents are still alive, the latter is qualified as the surviving dependent/s of the deceased MOV Awardee, unless one of the biological parents is the spouse of the adopter.
- 7.4.4 In default of those mentioned in 7.4.1, 7.4.2 and 7.4.3, above, this monthly gratuity shall accrue to the Qualified Sibling/s of the Awardee until he/she reaches the age of eighteen (18).
- 7.5 The President of the Philippines is hereby authorized, upon the joint recommendation of the Chief of Staff of the Armed Forces of the Philippines, the Secretaries of the Department of National Defense and the Department of Budget and Management, to

adjust at a reasonable time and rates the lifetime monthly gratuity of the awardees: Provided, that in computing for the rate of adjustment of the lifetime/monthly gratuity, they shall take into consideration applicable economic and social factors or indicia such as the inflation rate: Provided further, that no increase under this section shall be authorized within three (3) years following the effectivity of this Act and not more often than once every five (5) years thereafter.

7.6 To avail the benefits and privileges under the Act and these Rules, the MOV Awardee or his/her qualified dependents shall present the following identification document as proof of eligibility:

7.6.1 For MOV Awardee - Medal of Valor Identification Card (MOV ID) issued by the Office of the Adjutant General, AFP (OTAG, AFP)

7.6.2 For Qualified Dependents -MOV Dependent's ID issued by the OTAG, AFP

#### Section 8. Employment in Government Agencies

8.1 When the awardee resigns from the military service or retires whether optionally or compulsorily, and still desires to work for the government in a civilian capacity, he/she shall be given priority for employment in the government service: *Provided*, That he/she meets the minimum qualifications or requirements of the position, and that the provisions of Civil Service law, rules and regulations on appointment are complied with.

8.1.1 The dependents of the awardee shall be given priority for employment in the government service: *Provided*, that he/she meets the minimum qualifications and requirements of the position and: *Provided further*, that the provisions of Civil Service law, rules and regulations on appointment are complied with.

Section 9. Acquisition and/or Lease of Public Lands. The awardee or his/her Qualified Dependents shall collectively be given priority in the processing and approval of their application for acquisition and/or lease of public, alienable lands, as identified, declared and made available for appropriation for housing and/or agricultural use, subject to the applicable regulations and qualifications set by the Department of Environment and Natural Resources (DENR) and the Department of Agrarian Reform (DAR) in accordance with the provisions of the Public Land Act and other related laws, rules and regulations; *Provided*, That substantial documentary evidence is presented that they have not previously acquired and/or leased public lands from the government and that, such alienable lands is free from any claim or possession and are not the subject of any other public land application. *Provided*, Further that with respect to public lands for agricultural purposes, the following conditions shall apply in addition to the above mentioned conditions: a) the awardee or his/her Qualified Dependents does not own more than five (5) hectares of agricultural lands; b) such agricultural lands have no agricultural lessees, share tenants, regular farmworkers, seasonal farmworkers, other farmworkers, actual tillers or occupants of public lands, collectives or cooperatives of the awardee or his/her qualified dependent, and others directly working on the land.

Section 10. Exemption from the payment of tuition and matriculation fees. Notwithstanding the limitation imposed by Presidential Decree No. 577 (Exempting Dependents of Military Personnel Who Die or Become Incapacitated in Line of Duty from the Payment of Tuition and

Matriculation Fees in Public or Private Schools, Universities, Colleges, and other Educational Institutions), an awardee and/or his/her dependents shall be exempted from the payment of tuition and matriculation fees in all public or private schools, universities, colleges, and other educational institutions in any kindergarten, elementary, secondary, baccalaureate or post-graduate programs such as or including a course leading to the degree of Doctor of Medicine (MD), Bachelor of Laws (LLB) and Bachelor of Science in Nursing (BSN), or other allied and similar courses subject to the guidelines to be issued by the Department of National Defense (DND) in consultation with the Department of Education (DepEd) and the Commission on Higher Education (CHED).

Section 11. Admission to the Cadet Corps of the Philippine Military Academy. The children of the awardee shall be given a quota from the Cadet Corps of the Philippine Military Academy upon reaching the age of admission and after satisfying all the basic requirements for admission in the Cadet Corps, AFP. The children of the awardee shall be given priority if he/she chooses to join the AFP ranks through the Officer Candidate Course (OCC), the Technical and Administrative Service (TAS), and other AFP sources of commission and subsequent Call to Active Duty subject to existing AFP personnel procurement policies.

Section 12. Priority in the approval of the housing applications in government housing programs. Priority in approval shall be given to the awardee's housing application under existing housing programs of the government.

Section 13. Financial loans. The Awardee, or his/her Qualified Dependents may collectively obtain financial loans in an aggregate amount not exceeding Five Hundred Thousand Pesos (P500,000.00) from government owned or controlled financial institutions without having to put up any collateral or constitute any pledge or mortgage to secure the payment of said loans. Financial loans in excess of the aggregate amount of Five Hundred Thousand Pesos (P500,000.00) shall be subject to the applicable guidelines and qualifications set by the concerned government-owned or controlled financial institutions. To avail this privilege, the applicant must be endorsed by the Deputy Chief of Staff for Personnel, J1, AFP, (J1,AFP) certifying that he/she is an AFP Medal of Valor Awardee, or Qualified Dependent/s of MOV Awardee. Certification issued for this purpose shall be submitted to the concerned government-owned or controlled financial institutions.

Section 14. Discount in Transportation Services, Lodging Establishments, Restaurants, Recreation and Sport Centers, Purchase of Medicines and Admission Fees

14.1 The Awardee, or his/her Qualified Dependents shall be entitled to twenty percent (20%) discount from all establishments relative to utilization of transportation services, Lodging Establishments, Restaurants, Recreation and Sports centers, purchase of Medicines and admission fees charged by places of culture, leisure and amusement anywhere in the country, subject to the following guidelines:

14.1.1 Transportation Services. The discount shall be applicable on fares for domestic travel, whether by air, land and sea travel. For air and sea travel, the discount shall be used on the actual fair. For land travel, the discount shall be applied on actual fair for land transportation travel, such as, but not limited to, public utility buses (PUBs) or jeepneys (PUJs), taxis, shuttle services, public railways such as the Light Rail Transit (LRT), Mass Rail Transit (MRT), Philippine National Railways (PNR),

vehicles operated utilizing the services of Transport Network Companies (TNCs) or Mobility Service Providers (MSPs), and other similar infrastructure that will be constructed, established and operated by private or public entities.

14.1.2 Hotels and Similar Lodging Establishments. The discount shall be for room accommodation and other amenities offered by the establishment such as but not limited to food, drinks, and other services offered.

14.1.3 Restaurant. The discount shall be for the purchase of food, drinks, beverages, dessert and other consumable items served by the establishment including value meals and other similar food counters, fast food, cooked food and short orders including take-outs, drive-thru orders and other consumable items served by the establishment offered for the consumption of the general public.

14.1.4 Sports and Recreational Centers. The discount shall apply to all charges in the utilization of the services including rentals of all facilities and equipment and other accessories and gadgets relative to the enjoyment of the sports and recreational services.

14.1.5 Purchase of medicine. The discount shall be for the purchase of medicine subject to the guidelines issued by the Department of Health (DOH) and Philippine Health Insurance Corporation (PHIC).

14.2.4.1. The guidelines shall follow those that govern the privileges of senior citizens regarding purchase of medicines.

14.2.4.2. In lieu of the Office for Senior Citizens Affairs, the Office of the Deputy Chief of Staff for Personnel, J1, AFP (OJ1, AFP) shall issue the medicine booklets to all awardees and their dependents.

14.2.4.3. Awardee or his/her Qualified Dependents shall present their issued distinct original MOV ID or MOV Dependents ID together with their doctor's prescription and medicine booklet in pharmacies at each purchase of medicine. The twenty percent (20%) discount shall cover one month supply at a time.

Section 15. Admission Fees Privilege. The Awardee, or his/her Qualified Dependents shall be entitled to twenty percent (20%) discount on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals, and other similar places of culture, leisure and amusement such as but not limited to museum, exhibit halls, fairs, and parks anywhere in the country.

Section 16. Tax Credit – The establishment may claim the discounts provided herein as tax credit based on the cost of the goods sold or services rendered.

Section 17. Medical and Dental Services and Consultation.

17.1 Fees for medical and dental services and consultations rendered to the Awardee, or his/her Qualified Dependents whether inpatient, outpatient or in the emergency setting,

in all private or public hospitals, clinics and similar health and diagnostic facilities, shall be provided free of charge, subject to the guidelines issued by the Department of Health (DOH).

- 17.2 Private hospitals and clinics and similar health and diagnostic facilities may claim the cost of services as tax credit.

Section 18. No Double Discounts. In the purchase of goods and services which are on promotional discount, the grantee can avail of the establishment's offered discount or the 20% discount provided herein, whichever is higher and more favorable. In cases where the grantee is also a person with disability (PWD) or a senior citizen entitled to a 20% discount under his/her valid PWD or OSCA identification card (ID), the grantee shall use either his/her MOV Awardee ID, MOV Dependents ID, OSCA-issued ID card or PWD ID card to avail of the 20% discount.

#### RULE V PENAL CLAUSE

Section 19. Offenses and Penalties.

- 19.1 Any person who denies the awardee or his/her beneficiary or dependent of the privileges and benefits due him/her shall suffer the penalty of imprisonment ranging from three (3) years to six (6) years and a fine ranging from One Hundred Thousand pesos (PhP 100,000.00) to Three Hundred Thousand pesos (PhP 300,000.00) at the discretion of the court. This is without prejudice to the imposition of any administrative penalty that may be imposed after the conduct of appropriate proceeding by the responsible agency.
- 19.2 If the offender is a public officer at the time of the commission of the offense, he/she shall, in addition to the penalty prescribed above, likewise suffer the penalty of perpetual absolute disqualification from public office and lose all retirement or gratuity benefits under the law. In the event that such public officer, who may have been separated from the service and has already received such benefits, he/she shall be liable to retribute the same to the government: Provided, that the restitution mentioned shall include only such amounts received after the commission of the offense.
- 19.3 If the offense is committed by a corporation, association, partnership or any other juridical person, the penalty shall be imposed upon the officer/s or personnel responsible therefor without prejudice to the filing of civil and/or administrative action against the said corporation, association, partnership or any other juridical person.
- 19.4 Any provision of the law to the contrary notwithstanding, a person convicted under the Act, shall not be entitled to the benefits of Presidential Decree No. 968, as amended, otherwise known as the Probation Law of 1976.



RULE VI  
OBLIGATIONS OF CONCERNED GOVERNMENT AGENCIES/ENTITIES

Section 20. Responsibilities and Obligations. The following government agencies and/or entities shall prescribe the necessary procedures and requirements for the proper implementation of this IRR in accordance with their respective responsibilities within thirty (30) days from the effectivity of these rules as indicated hereunder:

- 20.1 Armed Forces of the Philippines (AFP), Department of National Defense (DND) and Department of Budget and Management (DBM) shall recommend adjustments at a reasonable time and rates the lifetime monthly gratuity of the awardees, taking into consideration the applicable economic and social factors or indicia such as the inflation rate: *Provided*, That no increase under this Section shall be authorized within three (3) years following the effectivity of RA 9049 and not more often than once every five (5) years thereafter.
- 20.2 Armed Forces of the Philippines shall be responsible for the issuance of the necessary implementing guidelines in determining the mental or physical incapacity of the qualified child/children of MOV Awardee to be entitled to lifetime monthly gratuity and the procedures in the implementation of educational assistance programs
- 20.3 Department of Budget and Management (DBM) shall make available the appropriation and subsequent adjustment of rates as may be allowed by law, subject to budgeting laws, rules, and regulation.
- 20.4 The Civil Service Commission (CSC) shall take measures to implement the provisions on employment, as provided for in these Rules.
- 20.5 The Department of Environment and Natural Resources (DENR) shall issue the necessary rules and regulations and ensure the proper implementation of public land acquisition on areas without claims or actual possession or occupants.
- 20.6 The Department of Agrarian Reform (DAR) shall issue the necessary rules and regulations and ensure proper utilization of lands which have been covered under CARP.
- 20.7 The National Housing Authority (NHA) shall be responsible in giving priority in the approval of the awardee or his/her dependent's housing applications under existing housing programs of the government.
- 20.8 The Department of Education (DepEd) and the Commission on Higher Education (CHED) shall be responsible for the issuance of the necessary implementing guidelines, and ensure proper implementation of exemption from payment of tuition and matriculation fees.

- 20.9 The Department of Health (DOH) in coordination with the Department of Interior and Local Government (DILG) shall issue the necessary implementing guidelines, regarding the provision of free medical and dental services in hospitals and clinics to include health facilities managed by the respective local government units pursuant to R.A. 7160 or the Local Government Code which brought about the devolution of the health sector.
- 20.10 The Department of Finance (DOF) through the Bureau of Internal Revenue (BIR) shall issue the appropriate Revenue Regulations on the tax exemption of the lifetime monthly gratuity, the tax credits that may be claimed by the establishments granting the twenty percent (20%) discount, and the tax credits that may be claimed by the private hospitals and clinics that provided free medical and dental services and consultation.
- 20.11 The Department of Transportation (DOTr), in coordination with the Maritime Industry Authority (MARINA), Philippine Ports Authority (PPA), the Civil Aeronautics Board (CAB), Light Rail Transit Authority (LRTA), Philippine National Railways (PNR), Mass Rail Transit Authority (MRTA) and Land Transportation Franchising and Regulatory Board (LTFRB), shall issue the necessary circulars or directives on the following transportation privileges of MOV grantees:
- 20.11.1 Air and Sea Transportation Privileges - Fare for domestic air, and sea travel, including advanced booking, shall be subject to the 20% discount.
  - 20.11.2 Public Land Transportation Privileges - Fare in the public railways including LRT, MRT, and PNR, fares in buses (PUB), jeepneys (PUJ), taxi and shuttle services (AUV), are likewise subject to the 20% discount.

## RULE VII FINAL PROVISIONS

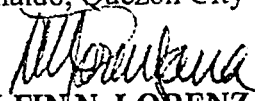
Section 21. Appropriations. – The appropriation necessary to implement the provisions of the Act and its Rules shall be included in the respective budgets of the responsible national government agencies subject to availability of funds. The heads of department and agencies as well as local chief executives concerned shall immediately include in their annual appropriations the funding necessary to implement these programs and services.

Section 22. Repealing Clause. Presidential Decree No. 1687 is hereby repealed and all laws, presidential decrees, executive orders and rules and regulations or part thereof, contrary to, or inconsistent with the provisions of these Rules, are hereby repealed or modified accordingly.


Section 23. Separability Clause. If any part or provision of this IRR is held invalid or unconstitutional, the other provisions not affected thereby shall remain in force and effect.

Section 24. Effectivity Clause. This IRR shall take effect fifteen (15) days after its publication in the Official Gazette or two (2) newspapers of general circulation and upon submission to the University of the Philippines Law Center three (3) certified copies of this IRR.

Signed this 31<sup>st</sup> of July 2019 at the Department of National Defense, Camp General Emilio Aguinaldo, Quezon City



**DELFIN N. LORENZANA**  
Department of National Defense  
Secretary



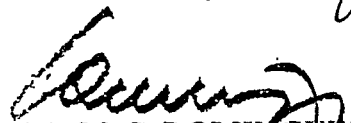
**LEONOR MAGTOLIS-BRIONES**  
Department of Education  
Secretary



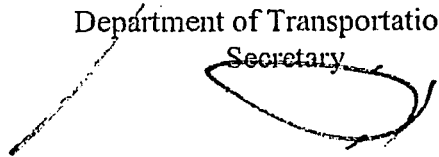
**FRANCISCO T. DUQUE III, MD**  
Department of Health  
Secretary



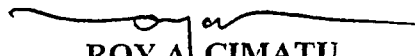
**ARTHUR P. TUGADE**  
Department of Transportation  
Secretary



**CARLOS G. DOMINGUEZ**  
Department of Finance  
Secretary  
SEP 30 2019




**JANET B. ABUEL**  
Department of Budget and Management  
Officer-In-Charge



**ROY A. CIMATU**  
Department of Environment and Natural Resources  
Secretary



**JOHN R. CASTRICIONES**  
Department of Agrarian Reform  
Secretary



**EDUARDO M. AÑO**  
Department of Interior and Local Government  
Secretary



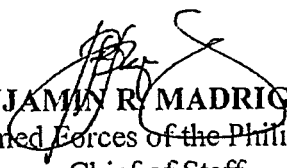
**J. PROSPERO E. DE VERA III, DPA**  
Commission on Higher Education  
Chairperson



**MARCELINO P. ESCALADA, JR**  
National Housing Authority  
General Manager



**ALICIA DELA D. ROSA-BALA**  
Civil Service Commission  
Chairperson



**GEN. BENJAMIN R. MADRIGAL JR. AFP**  
Armed Forces of the Philippines  
Chief of Staff