

Republika ng Pilipinas  
(Republic of the Philippines)  
MINISTERIO NG EDUKASYON AT KULTURA  
(MINISTRY OF EDUCATION AND CULTURE)  
Manila

October 5, 1978

MEC MEMORANDUM  
No. 268, s. 1978

CLOTHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS AND OTHER  
EMPLOYEES OF THE MINISTRY OF EDUCATION AND CULTURE

To: Bureau Directors  
Regional Directors  
Chiefs of Services and  
Heads of Units  
Coordinator, State Colleges  
and Universities  
Schools Superintendents

1. Attention is invited to the inclosed letter of the Deputy Minister of the Budget, dated August 3, 1978 and its inclosure, Budget Circular No. 287, dated April 28, 1978, defining the clothing allowance of public school teachers and other employees in the Ministry of Education and Culture.

2. In view thereof, all employees (male or female) in the Ministry of Education and Culture receiving actual annual salary of P7,152 or lower may be granted clothing allowance of P150 per annum effective January 1, 1978, chargeable against the savings of their respective offices, subject to the availability of funds and the usual accounting and auditing regulations.

(SGD.) JULE L. MANUEL  
Minister of Education and Culture

Incl.:  
As stated

Reference:  
Department Order: No. 7, s. 1978

Allotment: 1-2-3--(D.O. 1-76)

To be indicated in the Perpetual Index  
under the following subjects:

~~EMPLOYEES~~  
~~RULES & REGULATIONS~~  
~~SALARY~~

~~TEACHERS~~  
~~UNIFORM~~







(Inclosure to NEC Memorandum No. 268, s.s. 1976)

KOMISYON SA GUGULING PAMPALAHALAN  
(BUDGET COMMISSION)  
Malacañang, Manila

August 3, 1976

The Honorable Minister  
Ministry of Education and  
Culture  
M a n i l a

S i r :

This has reference to your request for the approval of the grant of uniform allowance to male and female employees of the National Educational Testing Center (NETC).

As represented, both male and female teachers and male non-teaching personnel were already granted a partial uniform allowance of P100 by authority of the President.

The COA has held the view that uniform allowance is limited only to female employees in view of COA Circular No. 77-66. Section 19 of the General Provisions, PD 1250, does not limit uniform allowance to female employees. Pursuant to Section 2.1.3 of Budget Circular No. 287, employees of the Ministry of Education and Culture occupying positions assigned salary range 49 or below, or receiving basic actual annual salary of P7152 or lower are entitled to or may be granted uniform allowance of P150.00 per annum.

In view of the foregoing and pursuant to Section 2.1.3 of attached BC No. 287, male and female employees of the NETC may be granted uniform allowance of P150.00 per annum each, provided that only those positions assigned salary range 49 or below, or receiving P7152 or lower may be granted the same allowance, subject to the availability of savings, and accounting and auditing requirements.

Very truly yours,

(SGE.) LUIS A. BALTAR  
Deputy Minister of the Budget

Incl.:  
As stated

3 true copy



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Republika ng Pilipinas  
KOMISYON SA GUGULING PAMPANANALAAAN  
(Budget Commission)  
Malacañang, Manila

BUDGET CIRCULAR NO. 287

CLOTHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS AND OTHER  
EMPLOYEES OF THE DEPARTMENT OF EDUCATION AND CULTURE  
AND STATE UNIVERSITIES

The following rules and procedures are hereby issued in implementation of Item No. 7 of the President's Letter of Instructions No. 641 directing the payment of clothing allowance to public school teachers, and of the Memorandum of the Secretary of Education and Culture, dated March 21, 1978, on the subject "Extension of Clothing Allowance Privilege to Male Public School Teachers," which was duly approved by the President, and of the President's instruction to the Secretary of Education and Culture and the Acting Commissioner of the Budget to extend same rights and privileges to all clerks, librarians, secretaries and other personnel in the Department of Education and Culture.

1.0 Purpose

To identify and define the use of savings of the Department of Education and Culture and of state colleges and universities, and to provide guidelines for the release of the same for clothing allowance of public school teachers and other employees specifically identified in this Circular, effective in Calendar Year 1978.

2.0 Coverage

2.1 The following are entitled to, or may be granted clothing allowance of ₱150.00 per annum:

2.1.1 Public school teachers of the Department of Education and Culture, including those of vocational schools and comprehensive high schools;

2.1.2 Teachers in barangay/municipal, provincial high schools, subject to the availability of local government funds;

2.1.3 Employees of the Department of Education and Culture occupying positions assigned salary range 49 or below, or receiving actual annual salary of ₱7,152 or lower;







2.1.4 Employees of state universities/colleges in the same category as those of DEC employees referred to in 2.1.3.

### 3.0 Source of Funds

3.1 The clothing allowance for CY 1978 of employees mentioned in 2.1.1 and 2.1.3 of this Circular shall be paid from the savings of the Department of Education and Culture or from the savings of the respective vocational schools/comprehensive high schools, out of their programmed appropriations for current operating expenditures not otherwise earmarked for a specific purpose. Provided: That the payment of said allowance will not necessitate the release of additional funds, nor a transfer of funds from capital outlays to current operating expenditures.

3.2 The clothing allowance for employees mentioned in 2.1.2 of this Circular shall be taken from whatever funds of the school that have not been earmarked for a specific purpose, subject to the pertinent provisions of LCI No. 641, to applicable provision of this Circular, accounting rules and regulations, and auditing requirements.

3.3 The clothing allowance for employees defined in 2.1.4 of this Circular shall be paid from the savings from the respective funds of the college/university but subject to the same impositions on the other funds authorized in this Circular to be used for the payment of the clothing allowance, other applicable provisions of this Circular, accounting rules and regulations and auditing requirements.

3.4 The Budget of the Department of Education and Culture and of state colleges and universities for CY 1979 shall provide specifically for clothing allowance requirements.

### 4.0 Implementing Details

4.1 The Secretary, Bureau Directors and Regional Directors of the Department of Education and Culture and the heads of state colleges and universities shall set aside from the savings from their programmed appropriations for current operating expenditures not otherwise earmarked for a specific purpose, such amount as is necessary for the payment of clothing allowance herein authorized.









4.2 Where savings from the indicated source in 4.1 are not sufficient for the annual clothing allowance of P150 per employee, the same shall be paid on an installment basis and such savings shall be apportioned among the intended beneficiaries in equal amounts. The unpaid balance shall be paid as soon as savings are realized until the allowance has been fully paid.

5.0 Payment and allotment and Accounting Procedures

5.1 The clothing allowance herein referred to shall be paid to each beneficiary in cash and in accordance with the scheme provided in Section 3 of LOI No. 647.

5.2 The Department Chief Accountant/Accountant of the Bureau or Regional Office/ Accountant of the state college or university shall submit to the Budget Commission every end of the quarter of CY 1978 a statement of actual payments of clothing allowance made during the preceding months until such time as all beneficiaries shall have been paid their annual clothing allowances. The statement shall include the number of employees paid their clothing allowances and the total amount of savings disbursed for the purpose.

6.0 Effectivity of this Circular

This Circular shall take effect January 1, 1978.

(SGD.) JAIME C. LAYA  
Acting Commissioner of the  
Budget

April 28, 1978

A true copy





