

Republika ng Pilipinas  
(Republic of the Philippines)  
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS  
(DEPARTMENT OF EDUCATION, CULTURE AND SPORTS)  
Manila

June 29, 1990

DECS O R D E R  
No. 74, s. 1990

PROMPT ACTION ON APPOINTMENTS AND PAYMENT OF TEACHERS'  
SALARIES, RETIREMENT AND OTHER CLAIMS

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors  
Regional Directors  
Directors of Services and Heads of Units/Centers  
Schools Superintendents  
Vocational School Superintendents/Administrators

1. This Office has been receiving complaints, and many are even addressed to the President, members of Congress and Media, about delays in the payment of salaries, retirements, and other financial claims of teachers. One of the chief causes of the delay, according to studies made by this Office, is the late, improper, and inaccurate preparation of appointment papers, and reports of service of teachers and other personnel by field officials.
2. In spite of the past measures suggested by this Office (MECS Order No. 61, s. 1984, Department Memorandum No. 7, s. 1978, EPS General Letter No. 2, dated January 2, 1969, and EPS Circular No. 12, s. 1964), these malpractices, most of which are traced to frontline services, have continued to plague the Department.
3. To render a more effective, fast and fair service to our teachers and employees, the flow of reports and appointment papers and their due dates as indicated in the Inclosure should be observed and implemented.
4. Arrangements have been made with the Payroll Services Division and all concerned offices in this Department so that all activities pertinent to teacher salaries be acted upon as fast and efficiently as possible.
5. School officials and personnel, who shall have attained efficiency in their responsibilities in the prompt accomplishment of the reports on salaries and retirement claims on or before the due dates, are eligible for additional merite or points in their

performance ratings or for awards by this Office. On the other hand, failure to comply with the prescriptions contained in this DECS Order will subject concerned school officials to administrative disciplinary action in accordance with PD 807 and R.A. 6713 Code of Conduct and Ethical Behavior for government officials and employees.

6. In order that the procedures and schedules indicated in the Inclosure to this Order will be well-understood and fully operationalized, the Staff Development Division of the Human Resource Development Service in coordination with the Finance and Management Service will conduct orientation/training at the regional level for all officials and personnel concerned.

7. Please be guided accordingly.

(SGD.) ISIDRO D. CARINO  
Secretary

Incls.:

As stated

References:

MECS Order: (No. 61, s. 1984)  
Department Memorandum: (No. 7, s. 1978)  
BPS Circular: (No. 12, s. 1954)  
BPS General Letter: (No. 2, dated January 2, 1969)

Allotment: 1-2-3--(M.O. 1-67)

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

APPOINTMENTS, EMPLOYMENT, REAPPOINTMENT  
CLAIMS  
OFFICIALS  
RETIREMENT  
RULES & REGULATIONS  
SALARIES  
SERVICE

(Inclosure to DECS Order No. 74, s. 1990)

IMPROVING FRONTLINE SERVICES AT THE DECS ON PAYMENT OF TEACHERS' SALARIES AND OTHER CLAIMS

<u>Activity/Operation</u>	<u>From</u>	<u>To</u>	<u>Date Due</u>
<b>I. Regular Monthly Payrolls of Teachers'/Employees' Salaries</b>			
1. Submission of plantilla of personnel:		1. DECSRO	
a. 1989 Plantilla	DO	a) Copy each for	End of Dec., 1989
b. 1990 and Thereafter	DO	b) PSD DECS c) Acctg. Unit	End of March
<b>Note:</b> Item numbers shall be assigned to personnel in numerical sequence			
2. Review of plantilla of Personnel	DECSRO	CPCB-DBMRO	End of April
DECSRO shall make representations/follow-up to facilitate the review of DBM.			
3. Submission of Corrected Plantilla of Personnel	DECSRO	Budget Div. DECS Acctg. Unit PSD, DECS	End of June
4. Submission of Monthly Report of Service (Form 7)	Division Office	Acctg. Unit PSD, DECS	Within 15th day following the pay month period
Example: Form 7 for the month of September, 1989 should be submitted on or before October 15, 1989.			
<b>II. Supplemental Payrolls</b>			
1. Special Order for reinstatement to service from sick, maternity, vacation, study and other authorized leaves	Principal/District Division Office	Acctg. Unit, PSD, DECS	Within 15 days from the date of return to duty

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|--|-----------------|------------------|---|
| 2. A copy of the Attested Appointment of new and substitute teachers       | DECSRO          | Acctg. Unit, PSD | Within 15 days from the effectivity/assumption to duty                          |
| 3. Supplementary Report of Service (Form 7)                                | Division Office | Acctg. Unit PSD  | Within 5 days after end of the month/termination of Appt. in case of substitute |
| 4. Approved Plantilla of Personnel of Reclassified Positive (Approved ERF) | DECSRO          | PSD              | Within 15 days from receipt of approved Plantilla                               |

### III. Return of Signed Payrolls

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|---|----|----------|------------------------------------|
| 1. Regular and Supplemental Payrolls duly signed by the concerned personnel | DO | COA, PSD | Within 15 days after the pay month |
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### IV. Retirement Claims and Terminal Leaves

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|--|-----------------|--|---|
| 1. Submission of Application for Retirement together with all necessary supporting documents | Retiree         | Principal/<br>District<br>Division<br>DECSRO | 60 days before the effectivity of retirement          |
| 2. Submission of Application for Retirement together with all necessary documents            | DECSRO          | GSIS, Mla.<br>GSIS<br>Agency<br>Concerned    | Within 15 days from the effectivity of retirement     |
| 3. Approved Retirement by GSIS   | GSIS            | DECS CO<br>DECSRO                            |   |
| 4. Computation of Leave Credits  | Division Office | DECSRO                                       | Within 2 days from receipt of the Approved retirement |

5. Issuance of Certification of Last Payment	Person Concerned Division Office	FSD/ Acctg.	Within 1 day from receipt of request
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Note: At least 3 copies should be prepared.

6. Request of Funding for Retirement under RA 1616 and Terminal Leaves	Budget/ Acctg. Div., DECS DECS Central	ASEC FMS USEC	Weekly
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7. Approval of Request for funding for Retirement under RA 1616 & Terminal Leave	ASEC FMS USEC	DBM	W/in two (2) days from receipt
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8. Sub-allotment/Advice of Allotment	Budget/ Accounting	ASEC/USEC FMS	Within 2 days from receipt
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9. Approval of Sub-Allotment Advice	ASEC/USEC FMS	DECSRO	Within 2 days from receipt
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V. Processing Appointment Papers

Note: Teachers and other personnel shall only be appointed to existing vacant positions or allowed to report to service if he has submitted all the required papers.

A. Regular Appointments

1. Submission of required documents	Person Concerned	District/ Division Office	On or before the first day of Service.
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2. Submission of Appointment documents	Division Office DECSRO	OSORO	Within 5 days from the first day of service
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3. a) Return of Attested Appointment	CSRO	Division Office DECSRO	
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|---------------------------------------|--------|---|---|
| b) Submission of Attested Appointment | DECSRO | PSD,<br>Acctg. Div.<br>Office<br>Dist/Prin.<br>Teachers | Within 5 days from receipt of Attested Appt. for CSRO             |
| 4. Payment of Salary                  |        | PSD/<br>Acctg., DECS                                    | W/in 10 days from receipt of Appt. and Report of Service (Form 7) |

B. Promotional Appointment

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|--|------------------|--|---|
| 1. Submit all required documents for appointments                | Person Concerned | Dist/<br>Division<br>Office  | One month before expected date of filling of position |
| 2. Issuance of Appointment                                       | District Office  | Div.<br>Office   | W/in 5 days from the effectivity of the appointment.  |
| 3. Submission of Appointments together w/ all required documents | Division Office  | DECSRO   | W/in 10 days from the effectivity of the appt.        |
| 4. Submission of Appointment together w/ all required documents  | DECSRO           | CSRO   |   |
| 5. Submission of Attested Appointment                            | DECSRO           | PSD,<br>Acctg. Unit<br>Div. Office<br>Dist/Prin.<br>Office and<br>Teacher<br>Concerned | W/in 2 days from receipt of Attested Appt. from CSRO  |
| 6. Payment of Salary differential                                |                  | PSD,<br>Acctg. Unit  | W/in 5 days from receipt of the Attested Appointment. |

VI. OTHERS

1. Proportional Vacation Pay

a. Submission of PVP report	Division	PSD, Acctg. Unit	W/in 5 days after the Close of the School Year.
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2. Release of Treasury Warrants

a. Control of Treasury Warrants	Division Office	PSD, Accounting Unit	Before the 10th day of the pay month
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b. Sending of Treasury Warrants	PSD	Division Office	On or before the 2nd week of pay month
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c. Sending of Treasury Warrants	Division Office	District Office	Within 10 days after receipt
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d. Distribution of Treasury Warrants	District Office	Personnel/ Teachers Concerned	On or before the end of the month
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VII. Treasury Warrants  
for Cancellation

Division Office	PSD	Within 15 days from receipt of the T.Ws.
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VIII. Refund of Over-  
payments

Person Concerned Division Office	DECB Cashier	Within 15 days after receipt of T. W.
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IX. Yearly Additional  
Allocation of Teacher  
positions

a. Copy of allocation/ Distribution of Teacher Positions per Region/Division	Planning/ Mgt. and Audit Div.	Systems/ P.S.D./ Acctg. Div.	Upon release of allocation to RO/DO
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b. Revised/Distribution of Teacher positions	Planning/ Mgt. and Audit Div.	Systems/ P.S.D./ Acctg.	Upon release of allocation/ distribution
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