

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

November 16, 1990

DECS O R D E R
No. 132, s. 1990

IMPLEMENTING GUIDELINES OF SECTION 4.2.10 OF DBM CIRCULAR
LETTER NO. 90-22 DATED SEPTEMBER 21, 1990

To: Regional Directors
Schools Superintendents
Finance Officers
Accountants
All Others Concerned

1. To clearly define and delineate the responsibilities of the Payroll Services Division and the regional offices in the payment of teachers' salaries and allowances under Section 4.2.10 of DBM Circular Letter No. 90-22 dated September 21, 1990, and to forestall problems that may arise in the implementation of the said provision, especially delay in the payment of teachers' salaries and allowances, effective October 1, 1990, any claim covering salaries of substitute teachers, new appointees, prior month/year unpaid teachers' salaries and emoluments not included in the payroll prepared by PSD shall be paid through the issuance of an MDS check by the regional offices until these are incorporated in the regular payroll. The Payroll Services Division (PSD) shall take care of current regular payments of salaries and other emoluments.

2. The Payroll Services Division shall prepare the payroll and paychecks of regular teachers covering salaries and other emoluments, as follows:

- a. Current salaries of regular teachers.
- b. Christmas bonus and cash gifts.
- c. Salary differentials due to increases in salaries granted from time to time.
- d. Clothing and cash allowances being paid annually.
- e. Omissions made under special payrolls for other benefits such as "over and above allowance" and "longevity pay."
- f. All other payments affecting salaries and other emoluments of regular teachers, such as:

- (1) representation and transportation allowance of superintendents and assistant superintendents;
- (2) salary increases due to:
 - (a) promotion
 - (b) reclassification of item
 - (c) granting of ERP
 - (d) shifting to higher salary grade
 - (e) step increment based on merit and length of service
- (3) salaries and other emoluments of teachers upon return to duty from maternity leave, sick leave, vacation, or personal leave;
- (4) unpaid salaries and other benefits of regular teachers due to omissions of any of those enumerated above;
- (5) all refunds and salaries of regular teachers inadvertently omitted in the payroll;
- (6) replacement of issued "A" treasury warrants and commercial checks that were:
 - (a) lost
 - (b) stale
 - (c) mutilated
- (7) salaries and other emoluments still due to retirees such as PVP, refunds, etc.;
- (8) first salary of transferees; and
- (9) allottees' allowances.

3. Regional offices shall pay the salaries and other emoluments of substitute and temporary teachers, such as:

a. salaries of -

- (1) substitute teachers
- (2) temporary teachers

both current and prior years;

- b. other emoluments of substitute/temporary teachers
 - (1) bonus
 - (2) cash gift
- c. payment of salaries of newly appointed regular teachers until included in the regular payroll prepared by PSD;
- d. all claims for unpaid salaries of substitute/temporary teachers received by the PSD after September 30, 1990 which were subsequently returned to the regional office;
- e. over and above allowance not yet paid by PSD;
- f. replacement of issued commercial checks that were:
 - (1) lost
 - (2) stale
 - (3) mutilated
- g. refunds of remittances paid to insurance companies to be charged from balance of releases for MDS. PSD through DECS will periodically request the DBM to release additional NCA to the regional office to replenish the amounts advanced.

4. The DECS Central Office/Regional Office shall request the Department of Budget and Management additional Notice of Cash Allocation (NCA) as often as necessary based on Sub-Advice of Allotment furnished by DECS-Budget Division, to cover payments of salaries and other emoluments not included in the regular payrolls prepared by PSD.

5. This Order shall take effect immediately.

(SGD.) ISIDRO D. CARIMO
Secretary

Reference:
None

Allotment: 1-2--(M.O. 1-87)

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

ALLOTMENT
ALLOWANCES
FUNDS
RULES & REGULATIONS

SALARIES
SERVICE
SUPERINTENDENTS
TEACHERS