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KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS
(DEPARTMENT OF EDUCATION, CULTURE AND SPORTS)
UL Complex, Pasig, Metro Manila

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DECS O R D E R
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OMNIBUS GUIDELINES ON FACILITATION OF APPOINTMENT
AND PAYMENT OF SALARIES OF PUBLIC ELEMENTARY
SCHOOL TEACHERS

To: Regional Directors
Schools Superintendents
Presidents, State Colleges and Universities
Vocational School Superintendents/Administrators

In order to further systematize and facilitate the appointment and payment of salaries of teachers in DECS elementary schools, the following guidelines are hereby prescribed to supplement or amend existing rules and regulations, or reiterated for purposes of recall and emphasis:

1-0 ALLOCATION/DISTRIBUTION OF ELEMENTARY TEACHER POSITIONS

1.1 Determination of Number of Classes. The number of classes in each grade for each school shall be determined by dividing the total enrollment in each grade by the current norm for class size, e.g. number of pupils/students per class, and rounding off to the nearest integer. The norm as of June 1991 has been set at 55. Exceptions are prescribed in the following cases:

1.1.1 Minimum class size - If the enrollment in a grade is lower than the norm but is equal to or higher than the established minimum class size, the class will be retained. The established minimum class size is 15.

1.1.2 Multi-grade class - If the enrollment in a grade is less than the minimum class size, it may be combined with the enrollment in other grades provided that if the total combined enrollment exceeds 30, it shall be split into two multi-grade classes. Primary and intermediate enrollment shall not be combined.

1.2 Determination of Number of Teachers. The number of teacher positions in a school shall be based on the number of classes as determined in the preceding, computed as follows:

1.2.1 Primary Grades - One (1) teacher position shall be allocated for each class.

1.2.2 Intermediate Grades - Three (3) teacher positions shall be allocated for every 2 classes on the average. If there are more than 2 classes, the ratio shall be 5 teachers for every 3 classes on the average.

1.3 Distribution of Available Teacher Positions. If the available teacher positions in a division are less than the requirement based on the preceding, they shall on the same basis be proportionately distributed among all schools in the division. Excess positions shall be transferred to other divisions or regions.

1.3.1 Adjustments Allowed - The regional director may authorize specific and minor adjustments in the outcome of the application of the allocation formulae in order to further rationalize the distribution of the available teacher positions, consistent with the realities of the situation on site.

1.4 Penalty for Deliberate Manipulation of Data. Any person who is found to have deliberately submitted false information or manipulated official data in order to obviate or subvert the intent and purpose of the preceding shall be dismissed from the service after due process.

2.0 APPOINTMENT TO TEACHER POSITIONS

2.1 Types of Appointments. Any appointment to a teacher position shall belong to one of the following categories mentioned in R.A. 4670, the Magna Carta for Public School Teachers:

2.1.1 Permanent - Applicants who possess the minimum required educational qualifications and the appropriate civil service eligibility for the position shall be given permanent appointments.

2.1.2 Provisional - In the absence of applicants who possess the appropriate civil service eligibility, those who have the minimum required educational qualifications may be given provisional appointments subject to replacement anytime by one who is qualified for permanent appointment.

2.1.3 Temporary - In the absence of applicants who are qualified for permanent or provisional appointment, graduates of at least a relevant four-year college course may be given a temporary appointment for a renewable period of not more than one year, subject to replacement anytime by one who is qualified for permanent or provisional appointment.

2.1.4 Substitute - When an incumbent of a teacher item is on maternity or extended leave, a temporary replacement may be extended a substitute appointment for the duration of the incumbent teacher's leave, but

not to exceed one year. A substitute must be qualified for at least temporary appointment. Substitute appointments should state the position item and name of the incumbent, as well as the period of substitution.

2.2 Prescribed Salary Rates. Unless otherwise prescribed by law, original appointments which are permanent or provisional shall be to the first step of the salary grade assigned to the position. Temporary or substitute appointments shall be to the first step of Teacher I regardless of the teacher item concerned.

2.3 Authority to Appoint. Upon recommendation by the Division Superintendent, the authority to sign appointments now vested in the Division Superintendent may be further delegated to the District Supervisor of a district that is relatively inaccessible to the division office for purposes of fast response to filling of vacancies.

2.4 Posting of Roster of Teachers. In order to facilitate the recruitment of qualified teachers, a roster of teaching positions in each school shall be posted at the respective division and district offices, and individual schools, showing the name, position, date and type of appointment of the incumbents. The posting shall be at a place accessible to the general public.

2.5 Restraint on Assignment to Other Functions. No person appointed as teacher shall be assigned or detailed to other job functions such as clerk, etc.; except through a formal special order signed by the appointing authority and approved by the regional director, who shall report quarterly on the number of teachers assigned to other than teaching functions.

2.6 Prohibition Against Irregular Appointments. The signing of appointments which are not in conformity with the preceding, which are antedated or have retroactive effectivity, without an existing vacant item or without certified available funds is strictly prohibited and those responsible for such shall be held or considered personally liable for payments made as a result thereof, without prejudice to such administrative sanctions as may be warranted.

3.0 PAYMENTS OF SALARIES AND BENEFITS

3.1 Release of Allotments and Cash Allocation. The procedures prescribed in DBM Circular Letter No. 90-22, as amended, shall be strictly followed.

3.1.1 Advice of allotment - The Department of Budget and Management (DBM) shall release a comprehensive advice of allotment (AA) for the total appropriations for personal services, including the lump sum for substitute teachers, of the elementary education pro-

gram to regional offices before the start of the fiscal year or at the time that a delayed general appropriations act becomes operative.

3.1.2 Notice of Cash Allocation - The DBM shall automatically issue a Notice of Cash Allocation (NCA) equivalent to 1/12 of the allotment released for salaries and monthly benefits of teachers, fifteen days before the start of the month that these are payable, to the Central Office for salary deductions of teachers paid through the centralized payroll system and to the regional offices for the balance. The NCA for year-end benefits shall be issued 15 days before December. Such automatic releases shall be suspended if the required reports thereon are not received by DBM three months after the reporting period.

3.2 Responsibility for Payments. The preparation of check payments and remittance of these to the teachers are the responsibility of the centralized payroll system, the regional offices and the division offices, as follows:

3.2.1 Centralized Payroll System - The Payroll Services Division (PSD) shall only be responsible for the payment of salaries and benefits of teachers with permanent and provisional appointments, including new teachers whose papers have been turned over to it by the regional offices pursuant to the schedule prescribed in DECS Order No. 65, S. 1991. It prepares check payments on the basis of the Master List and latest submitted Form 7 of teachers, and sends them direct to division offices before the 10th of the month that payment is due, furnishing the regional office a copy of the payroll for each division. The Accounting Division of the Central Office remits the salary deductions authorized by the teachers to the entities concerned.

3.2.2 Regional Office - The regional office shall be responsible for payments to substitute, temporary, and newly-hired teachers, and replacement of lost, stale and mutilated checks. It shall manage the budget for personal services in the region and advise the division offices of their respective allocations and available funds. It prepares check payments directly or delegates such function to the division offices, always ensuring that the aggregate payroll for the month does not exceed the allotments and cash allocation.

3.2.3 Division Office - The division office is responsible for preparing check payments when so authorized and/or remitting checks to their respective payees, cancelling those prepared prior to notice of leave or separation from the service and therefore no longer due and payable. It advises the regional office and the Payroll Services Division on checks cancelled

so that the former may avail of the freed amount and the latter can obtain refund of deductions made on the gross salary of the payees, to be added to the freed amount. The Accounting Division of the Central Office will then adjust the corresponding remittance entries in accordance with COA Circular No. 91-353.

3.3 Prohibition Against Irregular Payments. No payment for salaries and benefits shall be made in the absence of a duly signed appointment or certification of availability of funds. Any and all payments made in violation of these guidelines and other existing rules and regulations shall be the personal liability of the person or persons responsible, in addition to the imposition of any penalties and sanctions as may be appropriate.

4.0 GENERAL PROVISIONS

4.1 Repealing Clause. These guidelines supplement, amend or repeal such DECS issuances or parts thereof which are inconsistent herewith.

4.2 Effectivity. These guidelines shall be effective immediately.

(SGD.) ISIDRO D. CARINO
Secretary

References:

DECS Orders: Nos. 74, s. 1990 and
(65, s. 1991)

Allotment: 1-2-3--(M.O. 1-87)

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

- ✓ AMENDMENT
- ✓ APPOINTMENT, EMPLOYMENT, REAPPOINTMENT
- ✓ ELIGIBILITY
- ✓ OFFICIALS
- ✓ RULES & REGULATIONS
- ✓ SCHOOLS
- ✓ SERVICE
- ✓ TEACHERS