

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

January 14, 1992

DECS O R D E R
No. 4, s. 1992

PENALTIES FOR LATE SUBMISSION OF STATEMENTS OF MONTHLY
ALLOCATION AND UTILIZATION (SMAU) AND OTHER
PRESCRIBED FINANCIAL REPORTS

To: Regional Directors

1. This Department sought and was extended the privilege of automatic releases of allotments and corresponding monthly cash allocation up to one-twelfth (1/12) of total personal services released, to help solve the perennial problem of delayed payment of salaries among teachers and other field personnel. The privilege is to be withdrawn if the prescribed statement of monthly allocation and utilization of cash (SMAU) is not submitted for two reporting periods.

2. For failure to submit SMAUs on time, many regional offices no longer receive their notices of cash allocation automatically and are now encountering the usual problems of cash availability, resulting again in delayed payment of salaries. Other prescribed financial reports were submitted late and led to delayed response to problematic situations.

3. Regional directors are therefore directed to impose penalties for delayed reports, in line with the Auditing Code and provisions of CSC issuances on negligence in the performance of official duties, on regional officers responsible, as follows:

- a. Suspension of payment of salary until the prescribed report is submitted;
- b. Fine of 5 days pay for reports not submitted after two reporting periods or 60 days, whichever is earlier or for the second delayed submittal within a fiscal year;
- c. Fine of additional 15 days pay for reports still not submitted after three reporting periods or 90 days, whichever is earlier, or for the third delay in the year; and
- d. Dismissal for non-submittal of reports after four reporting periods or 120 days, whichever is earlier, or for the fourth delay in the year.

4. All regional directors should exercise their managerial prerogatives to ensure compliance by the regional offices of all prescribed actions in general and shall be held responsible for the strict implementation of this Order.

(SGD.) ISIDRO D. CARINO
Secretary

Reference:
None

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

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

FUNDS
REPORTS
SALARY
TEACHERS