

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

May 4, 1992

DECS O R D E R
No. 46, s. 1992

ADDITIONAL PAG-IBIG CONTRIBUTIONS OF TEACHERS
ENJOYING TRANSITION ALLOWANCE

To: Regional Directors
Schools Superintendents

1. The over and above allowance of teachers formerly paid by local government units as of June 30, 1989, now authorized to be paid by the national government in accordance with the Department of Budget and Management (DBM) Circular Letter No. 90-11 dated May 5, 1990, is considered transition allowance pursuant to Section 17 of R.A. 6758, the Salary Standardization Law of 1989.
2. As transition allowance, it shall be treated as part of the basic salary, and therefore, subject to deduction for PAG-IBIG contribution, among others. Computation of PAG-IBIG contributions shall be two percent (2%) of the monthly basic salary.
3. Accordingly, effective January 1, 1992, the correct PAG-IBIG contribution of teachers with transition allowance shall be effected, provided, however, that the teacher concerned shall signify his/her individual concurrence to the division superintendent and/or school head, and authorize the Chief, Payroll Services Division, cashier or fiscal clerk to deduct such additional PAG-IBIG contribution. Deadline for submitting certification of concurrence shall be June 15, 1992.
4. For teachers who have not withdrawn from the PAG-IBIG Program, the arrears of contribution shall be paid over a period of twelve (12) months as salary deduction.
5. The corresponding amount for employer contribution shall be provided in the budget of DECS. The accountant/cashier shall be responsible for submitting the accountability reports required for the purpose.
6. Immediate dissemination of this Order is desired.

(SGD.) ISIDRO D. CARINO
Secretary

Reference: None
Allotment: 1-2--(M.O. 1-87)
To be indicated in the Perpetual Index
under the following subjects:

ALLOWANCE
CONTRIBUTIONS

REPORTS
RULES & REGULATIONS

TEACHERS