



REPUBLICA NG PILIPINAS
REPUBLIC OF THE PHILIPPINES
KAGAWARAN NG EDUKASYON
DEPARTMENT OF EDUCATION
DepEd Complex, Meralco Avenue, Pasig City, Philippines

Tanggapan ng Kalihim
Office of the Secretary

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DepEd ORDER
No. **4**, s. 2003

JAN 29 2003

OVERPAYMENT OF RETIRING TEACHERS

To: Regional Directors
Schools Division/City Superintendents

1. It has been observed that in most cases retired teachers are reported in the Form-7 submitted to the Payroll Services Division (PSD) two-to-three months after their date of retirement. As a result, retirees are paid in the regular payroll, three or more months even after the retirement, therefore incurring overpayment.
2. Furthermore, checks cancelled are not immediately reported to PSD. This practice has been the subject of audit findings in the Annual Audit and Value for Money Audit Reports. PSD, however cannot fully implement COA recommendations without the cooperation of the field offices. To avoid continued adverse COA findings, all financial administrative officers, regional accountants, and all others concerned are directed to comply with the following:
 - a. Submit to the PSD list of teachers/school personnel retiring at least four months before the retirement;
 - b. Systems Division shall set-up programs that would automatically delete the names of retiring teachers/school personnel from the masterfile of teachers' payroll;
 - c. Division Offices shall immediately submit the list of cancelled checks to the Regional Office, copy of transmittal furnished the PSD & IBM Accounting Section; and
 - d. Regional Offices to submit on the 15th day of the following month Journal Entry Vouchers on Cancelled Checks to the PSD, copy furnished IBM Accounting Section.
3. Strict compliance with this Order is directed.


EDILBERTO C. DE JESUS
Secretary 

Alma/depedmemoretiringteachers
01-18-2003

Reference: N-o-n e
Allotment: 1—(DO 50-97)
To be indicated in the Perpetual Index under the following subjects:

LEAVE

RETIREMENT

TEACHERS