



**Tanggapan ng Kalihim**  
*Office of the Secretary*

JUL 12 2005

DepED ORDER  
No. 40, s. 2005

**AVAILMENT OF THE NATIONWIDE LUMP-SUM APPROPRIATIONS  
FOR EQUIVALENTS RECORD FORM (ERF), CONVERSION  
TO MASTER TEACHER POSITIONS, RECLASSIFICATION  
OF POSITIONS AND SALARY STEP INCREMENTS**

**To: Regional Directors  
Schools Division/City Superintendents  
Heads, Public Elementary and Secondary Schools  
Others Concerned**

1. To rationalize the allocations for certain expenditures, the following budgetary items previously reflected as regionwide lump-sums are now treated as nationwide lump-sum appropriations under Republic Act No. 9336, the General Appropriations Act of Fiscal Year 2005:
  - a. Salary adjustments based on approved Equivalents Record Form (ERFs);
  - b. Conversion of teaching items to Master Teacher positions;
  - c. Reclassification of positions; and
  - d. Payment of step increments (prospective).
2. The Secretary of Education or his duly authorized representative, in this regard, is given the full flexibility in allocating the funds according to the needs of each Regional office, subject to availability of the funds.
3. All requests pertaining to the above-mentioned expenditures, as properly evaluated and indorsed by the Schools Division Superintendents and Regional Directors concerned, shall be submitted to the Office of the Secretary, thru the Budget Division, Financial and Management Service, this Department (attention: Mr. Armando C. Ruiz, Chief Administrative Officer), using the prescribed forms hereto attached.

4. Pertinent documents supporting the requests such as Plantilla Allocation Lists, copies of approved ERFs, updated Service Records and others, as the case maybe, need not be submitted to the Central Office. Such should be submitted directly to the concerned Regional Office of the Department of Budget and Management for their further evaluation and appropriate action. The staff of the Budget Division, FMS, this Department will notify each Region when to forward the said documents to the DBM-ROs concerned.

5. Equivalents Record Form (ERF)

The new cut-off date for the implementation of the approved ERFs is 31 December 2003. However, the requests for salary adjustments of teachers with ERFs approved prior to and up to 31 December 2002 which have remained unimplemented to date shall be given top priority.

6. Step Increment for Implementation in 2005

The requests for release of funds for payment of salary step increment shall be supported by a certification on non-availability of personal services savings.

7. Reclassification of Positions

In view of the meager amount provided for the reclassification of positions, priority shall be given to reclassification of teaching and teaching-related items such as Teacher-in-Charge to Head Teacher, Head Teacher to Principal, etc.

8. The effectivity date for the implementation of salary upgrading due to ERFs, conversion to MT items, and reclassification of positions is not retroactive but upon the approval by the DBM-ROs. Salary step increments, however, are effective on the date an employee becomes entitled to such benefit in pursuance to existing DBM and CSC rules and regulations.

9. Regions/Divisions are to compute the funding requirements for the implementation of ERFs, conversion of teaching items to Master Teacher positions, reclassification of positions, and to prepare the necessary pertinent documents to support the requests. The submission period starts July 15, 2005 but shall not go beyond October 15, 2005. Submit early since the availment of the lump-sum funds shall be on a first come, first served basis.

10. Immediate dissemination of this Order is desired.

*R. C. Bacani*  
**RAMON C. BACANI**  
Undersecretary  
Officer-In-Charge *[Signature]*

Encl.:

As stated

Reference:

N o n e

Allotment: 1—(D.O. 50-97)

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

FORMS

FUNDS

SALARY

TEACHERS

**PLANTILLA ALLOCATION LIST**  
**IMPLEMENTATION OF APPROVED EQUIVALENTS RECORD FORMS (ERFs)**  
 Division of \_\_\_\_\_  
 DepED Regional Office No. \_\_\_\_\_

Employee Number	Name of Incumbent	Position Title		Salary Grade		Salary Per Annum as of June 30, 2005			Differential			Date ERF was Approved	Proposed Effectivity Date of Implementation	Remarks	
		Present	Proposed	Present	Proposed	Authorized	Actual	Proposed	Proposed Less Actual	Bonus	RLIP				Total

Certified Correct:

Personnel/Administrative Officer \_\_\_\_\_

Recommending Approval:

Schools Division Superintendent \_\_\_\_\_

Regional Director \_\_\_\_\_





**PLANTILLA ALLOCATION LIST**  
**RECLASSIFICATION OF POSITIONS**  
 Division of \_\_\_\_\_  
 DepED Regional Office No. \_\_\_\_\_

Item Number	Name of Incumbent	Position Title		Salary Grade		Salary Per Annum as of June 30, 2005			Differential			Proposed Effectivity Date of Implementation	Remarks		
		Present	Proposed	Present	Proposed	Authorized	Actual	Proposed	Proposed Less Actual	Bonus	RLIP			Total	

Certified Correct:

Recommending Approval:

\_\_\_\_\_  
 Personnel/Administrative Officer

\_\_\_\_\_  
 Schools Division Superintendent

\_\_\_\_\_  
 Regional Director