



MAR 18 2009

DepED ORDER
No. 24, s. 2009

**GUIDELINES FOR THE IMPLEMENTATION OF A UNIFORM
SUPPLEMENTARY PAYROLL SYSTEM**

To: Undersecretaries
Assistant Secretaries
Regional Directors
Schools Division/City Superintendents
Heads, Public Elementary and Secondary Schools

1. For the information and guidance of all concerned, enclosed are the Guidelines for the Implementation of a Uniform Supplementary Payroll System.
2. All regions, divisions and schools are to be guided accordingly.
3. Immediate and wide dissemination of and compliance with this Order is directed.



JESLI A. LAPUS
Secretary

Encl.:

As stated

Reference:

None

Allotment: 1- -(D.O. 50-97)

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

ALLOWANCE
POLICY
SALARY
SCHOOLS
TEACHERS

GUIDELINES FOR THE IMPLEMENTATION OF A UNIFORM SUPPLEMENTARY PAYROLL SYSTEM

DEPARTMENT OF EDUCATION

Supplementary payrolls shall be prepared by the Division Offices for school teachers and other field personnel under their jurisdiction and by the Autonomous High Schools (with fiscal autonomy) for the teachers and other personnel in their respective schools.

For the implementation of a uniform supplementary payroll system, the following rules and regulations shall apply.

- I. The following payments shall be made through the Supplementary Payroll System:
 - A. Salaries of newly-hired regular teachers and non-teaching personnel until such time that they are absorbed by the Regional Payroll System Unit (RPSU)
 - B. Salaries of substitute teachers
 - C. Other benefits which include the following:
 - Clothing Allowance
 - Productivity Incentive Benefit (PIB)
 - Cash/chalk Allowance
 - Bonus and Cash Gift (Mid-year and Year-end)
 - Performance Bonus
 - Step Increment
 - Salary Adjustment/Differential
 - Subsistence and Laundry Allowance
- II. Payments of one-time benefits, such as clothing allowance, PIB, cash/chalk allowance and bonus and cash gift which require voluminous printing, may be prepared by the RPSU upon request of the Division Office (DO) or the Autonomous High School (AHS), provided that the DO/AHS submit to the RPSU the updated list of those entitled for payment.
- III. The DO/AHS shall provide the RPSU payroll data files(soft copy) of the payments they made for consolidation of records for computation of annual taxes and reporting purposes. Payroll data files can be any of the following formats (1) database (*.dbf), (2) text file (*.txt) and (3)

excel file (*.xls) following a file structure/layout that has been agreed upon with the RPSU. The files to be submitted to the RPSU must be stored in floppy disk, CD, USB flash disk or other media acceptable by the RPSU and must be labeled properly, or the files can be sent to the RPSU via e-mail. The payroll data files must contain the following information:

- A. Region Code
- B. Division Code
- C. Station Code
- D. Employee Number
- E. Name of Employee
 - First Name
 - Middle Name
 - Last Name
 - Appellation (Sr, Jr, I, II etc)
- F. Gross Amount
- G. Mandatory Deductions, if applicable
 - GSIS Life & Retirement Premium
 - Medicare (Philhealth)
 - Pag-Ibig Premium
 - Withholding Tax
- H. Net Amount paid
- I. Period Covered
- J. Account Number (if ATM-paid)
- K. Check Number (if CFC-paid)
- L. Date of Issue (if CFC-paid)
- M. Type of Payment