



DepEd ORDER  
No. **116**, s. 2009

NOV 27 2009

GUIDELINES ON THE GRANT OF TEACHER SALARY SUBSIDY FOR THE EDUCATION SERVICE CONTRACTING PROGRAM OF THE GOVERNMENT ASSISTANCE TO STUDENTS AND TEACHERS IN PRIVATE EDUCATION FOR SY 2009-2010

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors  
Directors of Services/Centers and Heads of Units  
Regional Directors  
Schools Division/City Superintendents  
All Others Concerned

1. Pursuant to the Government's commitment to support students and teachers in private education, this Department issued DepEd Order No. 86, s. 2009 containing the "Policies and Guidelines for the Government Assistance to Students and Teachers in Private Education (GASTPE), SY 2009-2010" which among others, provided financial assistance to students in both Educational Service Contracting Scheme (ESC) and Education Voucher System (EVS) Programs of GASTPE this SY 2009-2010.

2. Both DepEd and Private Education Assistance Council (PEAC) recognize the need to implement Section 14, "Teachers' Salary Subsidy Fund" of Republic Act (RA) 8545, known as "An Act Amending Republic Act (RA) No. 6728, Otherwise Known as "An Act Providing Government Assistance to Students and Teachers in Private Education and Appropriating Funds Therefor," Establishing a Fund for the Purpose of Subsidizing Salaries of Private School Teachers, And Appropriating Funds Therefor" this SY 2009-2010. In a meeting by the PEAC, it approved the grant of teacher salary subsidy for ESC teachers this SY 2009-2010. DepEd for its part, earmarked a portion of its FY 2009 GASTPE Appropriations to finance the grant of salary subsidy to teachers in private high schools participating in the ESC Program of GASTPE at the basic education level.

3. The following Guidelines are issued to ensure the smooth implementation of the grant of Teacher Salary Subsidy to teachers in private schools participating under the ESC Program of GASTPE:

**I. Coverage and Amount of Teacher Salary Subsidy**

1. As defined in Section 14 of RA No. 8545, there is hereby established a Teachers' Salary Subsidy Fund in DepEd to grant salary subsidy to teachers in private high schools participating in the ESC Program of GASTPE, provided, that private high school teachers qualified to receive such subsidy are duly licensed by the Professional Regulation Commission (PRC).
2. All qualified teachers in ESC participating private high schools, including those who have retired/resigned from the service this SY 2009-2010 due to illness or in accordance with school regulations shall be entitled to Teacher Salary Subsidy.
3. The amount of salary subsidy to qualified teachers shall be equivalent to Php250.00 per ESC grantee. To ensure accuracy in determining the amount of salary subsidy due each participating school, the basis to use for this purpose shall be the number of ESC grantees recorded in the Online Billing System of the Fund for Assistance to Private Education (FAPE) for paying tuition fee subsidy to deserving students.

## II. Procedures for Paying Participating Private Schools

1. FAPE shall submit to DepEd a duly certified masterlist of participating private high schools for SY 2009-2010 under the ESC Program, disclosing such information as the number of ESC grantees per year level and the computed amount of teacher salary subsidy that each school is entitled to within the SY.
2. On the basis of the above report, DepEd shall review/approve the masterlist and obligate the funds intended for each participating private school.
3. Payment of the teacher salary subsidy shall be made by DepEd directly to the authorized bank accounts of participating private high schools where the ESC subsidies have been previously paid. In no case shall payment be made directly to any official of the participating private high schools.
4. Upon receipt of the Teacher Salary Subsidy payment, the head of the participating school shall prepare a payroll in 5 copies, consisting of the:
  - a) names of ESC teachers;
  - b) corresponding PRC license number;
  - c) number of teaching load for the current SY;
  - d) gross amount to be received;
  - e) amount of taxes to be withheld;
  - f) net amount to be received; and
  - g) signature of recipient.

The school payroll must bear the signature/s of its authorized officials and the head of the faculty club or its equivalent operating in said school.

5. In case where there is no organized faculty club operating in the ESC participating private high school, the teachers whose names appear in the payroll prepared by school authorities, shall elect an official representative who shall then witness the grant of Teacher Salary Subsidy to qualified teachers.
6. The amount of Teacher Salary Subsidy shall be computed by multiplying the number of ESC grantees by PhP250, and the resulting amount shall be distributed equally to all qualified teachers handling ESC classes having full teaching loads.

Example 1: School A has 450 ESC grantees from Y1 to Y4 and the students are being handled by 12 full-time teachers of the school.  
 $450 \text{ grantees} \times \text{P}250 = \text{PhP}112,500 \div 12 \text{ teachers} = \text{PhP}9,375.00$   
per teacher

7. Should there be teachers handling teaching loads that are less than the normal load, the school head shall apportion equitably the amount of Teacher Salary Subsidy as described hereunder:

Example 2: School A has 450 ESC grantees from Y1 to Y4 being handled by 8 teachers handling 6 loads per day (full load) and 4 teachers handling 4 loads per day (partial load).

- a)  $450 \text{ grantees} \times \text{PhP}250 = \text{PhP}112,500$
- b)  $8 \text{ teachers} \times 6 \text{ teaching loads} = 48 \text{ teaching loads}$   
 $4 \text{ teachers} \times 4 \text{ teaching loads} = 16 \text{ teaching loads}$   
 $48 + 16 = 64 \text{ teaching loads}$
- c)  $\text{PhP}112,500 \times (48/64) = \text{PhP}84,375 \div 8 \text{ teachers} = \text{PhP}10,546.87$  per teacher with full load  
 $\text{PhP}112,500 \times (16/64) = \text{P}28,125 \div 4 \text{ teachers} = \text{P}7,031.25$  per teacher with partial load

8. Teachers who have resigned/retired from the service at the time of payment of the Teacher Salary Subsidy due to health reasons and in accordance with school regulations, shall likewise be entitled to payment of the salary subsidy based on actual service rendered.

Example 3: There were six (6) teachers handling 6 ESC classes of 210 students from June to September 2009. One of them resigned/retired from the school effective October 1, 2009 due to poor health. In her place, another teacher was assigned from October 2, 2009 to the present to replace the teacher who resigned/retired.

210 students x 250 = PhP52,500 ÷ 6 teachers = PhP8,750 per teacher

PhP8,750 x (4 months/10 months) = PhP3,500 for resigned/retired teacher

PhP8,750 x (6 months/10 months) = PhP5,250 for replacement teacher

9. The payroll duly signed by the teachers, school authorities and witnesses shall be filed separately to DepEd BSE, FAPE, DepEd Regional Office, DepEd Division Office and the school concerned within 2 weeks from date of the payroll, for records purposes.
10. Non-compliance with these Guidelines by heads of ESC participating schools shall be subject to appropriate disciplinary action by DepEd.
11. FAPE is herein tasked to monitor the smooth implementation of the Teacher Salary Subsidy, and to report immediately to DepEd division, region and/or central offices all violations committed by ESC participating private high schools.

### III. Contact Numbers and Address

Complaints and suggestions on the implementation of the Teacher Salary Subsidy may be brought to the immediate attention of the following offices for appropriate action:

Undersecretary for Regl. Operations  
(02) 633-7203; 631-8492  
rcbacani@deped.gov.ph

Accounting Division  
(02) 633-7961; 633-7233  
ma.teresa.guledew@gmail.com

Bureau of Secondary Education  
(02) 633-7242; 636-5173  
lolitaandrada@yahoo.com

4. Immediate dissemination of and compliance with this Order is directed.

  
**JESLI A. LAPUS**  
Secretary

Reference: DepEd Order: (No. 86, s. 2009)

Allotment: 1—(D.O. 50-97)

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

STUDENTS  
TEACHERS