



Republic of the Philippines  
Department of Education  
Region X  
**DIVISION OF EL SALVADOR CITY**



Zone 3, Poblacion, El Salvador City  
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**DIVISION MEMORANDUM**

No. 247, s. 2019

To: **PUBLIC ELEMENTARY SCHOOL HEADS  
PUBLIC SECONDARY SCHOOL HEADS  
DIVISION OFFICE PERSONNEL**

From: **JESNAR DEMS S. TORRES, Ph.D., CESE**  
Assistant Schools Division Superintendent  
Officer-In-Charge, Office of the Schools Division Superintendent

Subject: Grant of World Teachers' Day Incentive Benefit (WTDIB)

Date: October 3, 2019

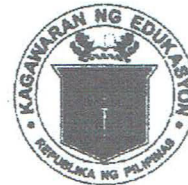
1. The field is hereby informed that as per DepED Order 26, s. 2019, otherwise known as "Guidelines on the Grant of World Teachers' Day Incentive Benefit," WTDIB in the amount of One Thousand Pesos (Php 1,000.00) shall be given to each entitled public school teacher not earlier than October 05, 2019. Positions included in the scope of the term "teacher" are enumerated in DepED Memorandum OUF-2019-0272 (*attached herewith*).
2. This Office regrets to inform the field that Letter of Advice of Allotment (LAA) received by this Office, in the amount of Four Hundred Seven Thousand Pesos (Php 407,000.00), can cover only the funding requirements for the grant of WTDIB to employees holding Teaching positions (Teacher I-III and Master Teacher I-III). Hence, this Office can grant WTDIB on or before October 5, 2019, only to those who are occupying teaching positions.
3. Accordingly, the Budget Section will request for additional funds for the grant of WTDIB to employees holding Related Teaching Positions. Release of WTDIB to the remaining entitled employees shall be made as soon as funds are available.
4. For information and guidance.

Copies Furnished:  
Person Concerned  
Records Section- Memo

OSDS/ADMIN/ama



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
 DepEd Region X – Northern Mindanao



## LETTER OF ADVICE OF ALLOTMENT

Program/Project/Activity: PPA422 310400100013000 - Current Appropriations World Teachers' Day Incentive Benefit	Allotment Advice:  <b>OSEC-10-19-3787</b>	Letter of Advice of Allotment (LAA) No.:  <b>LAA-10-19-487</b>
Legal Basis: R.A. No. 11260 - FY 2019 GAA	Fiscal Year:  <b>FY 2019</b>	Date:  <b>September 27, 2019</b>
Fund Code: <b>01101101</b>		

**To: OIC - Schools Division Superintendent**  
 Division of El Salvador City  
 Zone 3, Poblacion, El Salvador City

The following sub-allotments have been made available for expenditures of the Division/School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefore. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations and in accordance with the New Government Accounting System.

Particulars	Allotment Class/ Account Code	Amount
Other Personnel Benefits	PS 5010499099	407,000.00
<b>TOTAL P</b>		<b>407,000.00</b>

**AMOUNT IN WORDS:** *Four Hundred Seven Thousand Pesos & 00/100*

**Purpose:** *Transfer of funds to cover the funding requirements for the World Teachers' Day Incentive Benefit.*

**NOTE:** The allotment herein sub-allotted is valid for obligation until December 31, 2019.

**Certified Correct:**

**Recommending Approval:**

**Approved:**

**IAN A. CABAUG, CPA**  
 Supervising Administrative Officer

**MARY ANN D. NERI, CPA**  
 Chief Administrative Officer  
 Finance Division

**DR. ARTURO B. BAYOCOT, CESO III**  
 Regional Director

PPA422  
 SUB-ARO-053



Certificate Number: AJA18-0170

*The LEARNER: The heart of DepEd Region X.*



Republic of the Philippines  
**Department of Education**

19 SEP 2019

DepEd ORDER  
No. **026**, s. 2019

**GUIDELINES ON THE GRANT OF WORLD TEACHERS' DAY INCENTIVE BENEFIT**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Public Elementary and Secondary School Heads  
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed Guidelines on the Grant of World Teachers' Day Incentive Benefit for Fiscal Year (FY) 2019 pursuant to DepEd Special Provision No. 12 under Republic Act No. 11260, the General Appropriations Act (GAA) of FY 2019, titled **An Act Appropriating Funds for the Operation of the Government of the Republic of the Philippines from January One to December Thirty-One, Two Thousand and Nineteen and for Other Purposes.**

2. For more information, please contact the **Office of the Undersecretary for Finance**, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at [usec.financebpm@deped.gov.ph](mailto:usec.financebpm@deped.gov.ph) or telephone no. (02) 633-9342.

3. Immediate dissemination of and strict compliance with this Order is directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Encl.:

As stated

Reference:

DepEd Memorandum No. 112, s. 2019

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

BENEFITS  
CELEBRATIONS AND FESTIVALS  
FUNDS  
POLICY

PROGRAMS  
SCHOOLS  
TEACHERS

**GUIDELINES ON THE GRANT OF 2019 WORLD TEACHERS' DAY INCENTIVE BENEFIT**

**I. PURPOSE**

1. In recognition of the important role teachers play in nation-building, the Department of Education (DepEd) seeks to faithfully find ways to reward teachers for their hard work and commitment to the teaching profession, especially during the World Teachers' Day celebration.
2. DepEd Special Provision No. 12 under Republic Act No. 11260, the General Appropriations Act (GAA) of Fiscal Year (FY) 2019, or an **An Act Appropriating Funds for the Operation of the Government of the Republic of the Philippines from January One to December Thirty-One, Two Thousand and Nineteen and for Other Purposes**, provides the grant of World Teachers' Day Incentive Benefit during the Annual World Teachers' Day celebration, in the amount of One Thousand Pesos (Php1,000.00) per teacher, subject to the guidelines issued by DepEd.

**II. SCOPE OF THE POLICY**

1. The World Teachers' Day Incentive Benefit (WTDIB) shall be granted to all public school teachers who are in the service at DepEd as of September 30, 2019.
2. Public school teachers are defined in Republic Act No. 4670, otherwise known as the *Magna Carta for Public School Teachers*, as "All persons engaged in classroom teaching, in any level of instruction, on full-time basis, including guidance counselors, school librarians, industrial arts or vocational instructors, and all other persons performing supervisory and/or administrative functions in all schools, colleges, and universities operated by the government or its political subdivisions; but this shall not include school nurses, school physicians, school dentists, and other school employees."
3. Public school teachers who fall under the following circumstances **are not covered by the grant** of the World Teachers' Day Incentive Benefit (WTDIB):
  - a. Those who are on absence without leave (AWOL) as of September 30, 2019;
  - b. Those who are no longer in service as of September 30, 2019;
  - c. Those who are found guilty of any offense in connection with their work from September 30, 2018 to September 30, 2019; and
  - d. Those who will be hired after September 30, 2019.

### III. GUIDELINES AND PROCEDURES

1. The WTDIB in the amount of One Thousand Pesos (Php1,000.00) shall be given to each entitled public school teacher not earlier than October 05, 2019.
2. The funding requirement for the payment of the benefit is chargeable against the appropriation authorized for the purpose on page 306 of the FY 2019 GAA.
3. The Budget Division, Finance Service (FS), DepEd-Central Office, upon receipt of the Special Allotment Release Order (SARO) from the Department of Budget and Management (DBM) shall facilitate the release of funds to the respective DepEd Regional Offices (DepEd-ROs) through the issuance of Sub-Allotment Release Orders (Sub-AROs).
4. The DepEd-ROs shall closely coordinate with their DBM-RO counterparts for the issuance of Notice of Cash Allocations (NCAs) to cover the cash requirement of the Sub-AROs issued by the Budget Division – FS, subject to the submission of Special Budget Request (SBR) supported by a Monthly Disbursement Program (MDP). The MDP shall reflect that the cash requirement falls due in the month of October 2019.
5. Inasmuch as the Sub-AROs and the corresponding NCAs would be released to the DepEd-RO Proper, the disbursements of the cash allocations issued for the WTDIB shall be effected by the DepEd-ROs concerned including the preparation of the payroll thru the Regional Payroll Servicing Unit (RPSU). The DepEd-ROs, however, are not prevented from adopting other schemes or procedures of facilitating the payment but have to ensure that the benefit would already be granted to the teachers effective October 05, 2019, subject to existing budgeting, accounting and auditing rules and regulations.
6. In case of deficiency in the allotment released for the payment of the WTDIB, the DepEd-ROs and Implementing Units (IUs) may use or frontload available Personnel Services allotments, pursuant to Section 3.8 of DBM's National Budget Circular No. 577 dated May 2, 2019, subject to the accomplishment of Advice for the Use of Personnel Services Appropriations (APSA) duly signed by the Head of Office, and such adjustments shall, likewise, be reflected in the Registry of Allotments, Obligations and Disbursements for Personnel Services (RAOD-PS).
7. DepEd-ROs shall submit on or before October 31, 2019 to the Budget Division – Finance Service the Reports on Payment of the WTDIB.

### IV. MONITORING AND EVALUATION

1. All offices and accountable officials and personnel thereof shall comply with existing financial reporting guidelines on the use of funds for this purpose.

2. Any related concerns of offices not covered by the provisions of this policy shall be referred to the appropriate governance level.
3. The Bureau of Human Resource and Organizational Development, Budget and Accounting Divisions of the DepEd Central Office, Regional Administrative and Finance Division, and Finance Unit of Schools Division Offices shall monitor compliance and evaluate implementation of this DepEd Order.

**V. EFFECTIVITY**

These guidelines shall take effect immediately.

A handwritten signature in black ink, appearing to be 'Shw', is located in the lower right quadrant of the page.



Republic of the Philippines  
**Department of Education**

**Tanggapan ng Pangalawang Kalihim**  
Office of the Undersecretary for Finance

**MEMORANDUM**  
OUF-2019-0272

**CLARIFICATORY MEMORANDUM ON DEPED ORDER NO. 026, S.  
2019, "GUIDELINES ON THE GRANT OF 2019 WORLD TEACHERS'  
DAY INCENTIVE BENEFIT**

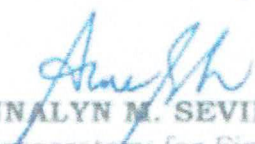
For: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Public Elementary and Secondary Schools Heads  
All Others Concerned

Relative to DepEd Order No. 026, s. 2019 entitled "**Guidelines on the Grant of World Teachers' Day Incentive Benefit**" dated September 19, 2019, please be guided by the following clarifications:

1. Based on the definition of teachers under Republic Act No. 4670, the "**Magna for Public School Teachers**" and the Complete Staff Work (CSW) as prepared by the Bureau of Human Resources and Organization Development (BHROD), only teaching and teaching-related items (those performing supervisory and administrative functions related to teaching) are entitled to the grant of World Teachers' Day Incentive Benefit (WTDIB) at One Thousand Pesos (PhP1,000.00) per qualified teacher.
2. Per records, there is an estimated 908,000 positions entitled to the WTDIB while the available budget allocation is PhP800,000,000.00 only. Hence, we requested the Department of Budget and Management (DBM) for an authority to frontload available allotment for Personnel Services (PS) to cover the deficiency in the payment of the WTDIB.
3. Initially, the DepEd Proposal was to give incentive to all DepEd employees, but the funding allocation is not sufficient to pay all, and the DepEd Special Provision No. 12 under the FY 2019 General Appropriations Act (GAA) specifies that only teachers are entitled to the WTDIB.
4. In accordance with Rule I, Section I of the Implementing Rules and Regulations of the **Magna Carta for Public School Teachers**, the following positions are included in the scope of the term "teacher":

WORK CLASSIFICATION	FUNCTION	POSITIONS COVERED	
Teaching	Directly involved w/ teaching	Teacher I - III Master Teacher I - III Instructor I - III	Assistant Professor II Special Education Teacher I - V Special Science Teacher I
Related Teaching	School Heads	School Principal I - IV Assistant School Principal I - III	Special School Principal I - II Head Teacher I - VI
	Other Supervisory Positions	Schools Division Superintendent (SDS) Assistant SDS	Public Schools District Supervisor
	Tech-Voc schools positions	Vocational Instruction Supervisor I - III Vocational Placement Coordinator I Vocational School Administrator I - II Vocational School Superintendent I  Agriculturist I Agriculturist II Farm Worker I Fisherman Marine Engineman I Master Fisherman I	Aquacultural Technician II Aquaculturist I Coxswain Crafts Education Demonstrator I Crafts Education Demonstrator II Handicraft Worker I Handicraft Worker II Laboratory Technician I Lineman I Metal Worker I Photoengraver II School Farm Demonstrator School Farming Coordinator I School Farming Coordinator II School Farming Coordinator III
	Guidance Services	Guidance Counselor I - III Guidance Coordinator I - III Guidance Services Specialist I - II	
	School Librarian	School Librarian I - III	
	Education Program Specialist / Supervisor Group	Chief Education Program Supervisor Education Program Supervisor  Teacher Credentials Evaluator I Teacher Credentials Evaluator II Teaching-Aids Specialist	Chief Education Program Specialist Supervising Education Program Specialist Senior Education Program Specialist Education Program Specialist I - II

Please be guided accordingly.

  
**ANNALYN M. SEVILLA**  
 Undersecretary for Finance