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 or telephone no. (02) 633-9342.

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

   [Signature]
   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**

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0659-September 18, 2019

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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 (APS) 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.