



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Cebu Province

Office of the Schools Division
Superintendent

August 11, 2023

DIVISION MEMORANDUM

No. 318 s. 2023

**OBSERVANCE OF COA CIRCULAR NO. 2023-004 DATED 14 JUNE 2023
REGARDING THE PROCESSING OF THE EMPLOYEES' FIRST SALARY**

TO: Assistant Schools Division Superintendents
Division Chiefs
Education Program Supervisors
Public Schools District Supervisors /District Caretakers
Elementary and Secondary School Heads
All Others Concerned

1. As stipulated in **COA Circular No. 2023-004 dated 14 June 2023**, particularly page 7 of Annex A, the claim of first salary (individual claims) shall now be supported by the **CSC attested appointment** document (Certificate of Appointment duly attested by the Civil Service Commission), in this regard, the field is hereby notified that the following must be observed:

1.1 Newly hired nonteaching personnel should only report to work (1st day of service) **at the time that his/her appointment paper or document has already been attested by the CSC Cebu City North Field Office**; the employee concerned needs to submit a **modified/revised and/or filled up oath of office and first day of service (1st day of assumption to duty) documents consistently dated on the date of receipt of his/her duly attested appointment document** from the Civil Service Commission;

1.2 Newly hired teachers from kindergarten to junior high school may report to schools upon receipt of the appointment document (certificate of appointment) duly signed by the schools division superintendent, however, the processing of their first salary **shall only be done once they already received the attested appointment paper/document from the CSC Cebu City North Field Office**;

1.3 Newly hired senior high school teachers as well as special education teachers (including the provisional teachers, except DOST scholar-recipients) should only report to work (1st day of service in schools) **at the time that his/her appointment paper or document has already been attested by the CSC Cebu City North Field Office**; the teacher concerned needs to submit a **modified/revised and/or filled up oath of office and the first day of service (1st day of assumption to duty) documents consistently dated on the date of receipt of his/her duly attested appointment document** from the Civil Service Commission;




1.4 Teaching and nonteaching personnel who are recipients of promotional appointments may report to work immediately (1st day of service of the new position) upon receipt of the promotional appointment document duly signed by the schools division superintendent; the processing of salary adjustment can be done immediately **without waiting for the CSC attested promotional appointment** (certificate of appointment); if the promotional appointment is disapproved by the CSC, the employee concerned **will go back or shall be reverted** to his/her previous position; the services rendered are to be considered valid/in order and he/she is entitled to the salaries and other monetary benefits attached to the position during the time, as a *de facto officer* (services rendered);

2. Section 18 of the 2017 Omnibus Rules on Appointments and Other Human Resource Actions (ORAOHRA) as amended, clearly stipulated: (to quote) **“The services rendered after the rejection (disapproval of appointment) shall not be considered government service and the payment of salaries shall be the liability of the appointing officer/authority”** (errors on appointments/disapproval shall now be the personal liability of the appointing officer as to payment of salaries and other monetary benefits, no longer considered an office or government expense), (bold characters supplied).

3. This Memorandum shall take effect immediately upon uploading at the Division’s website or posting on the HRMPSB’s bulletin board.

4. Widest dissemination of this Memorandum is hereby directed/desired.


SENEN PRISCOLO P. PAULIN, CESO V

 Schools Division Superintendent

sds/asds/vay/2023



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Enclosure # 1

4.0 Salary

4.1 Individual Claims

4.1.1 First Salary

For Regular Employees

- ☐ Certificate of Appointment duly attested by the Civil Service Commission (CSC) or its equivalent
- ☐ Assignment/Re-Assignment order, if applicable
- ☐ Certified copy of Oath of Office
- ☐ Certificate of Assumption
- ☐ Statement of Assets, Liabilities and Net Worth
- ☐ Approved Daily Time Record (DTR)
- ☐ Bureau of Internal Revenue (BIR) withholding certificate
- ☐ Payroll Information on New Employee (PINE) or any equivalent document
- ☐ Authority from the claimant and identification documents, if claimed by person other than the payee

Additional Requirements for transferee (from one government agency to another)

- ☐ Clearance from money, property and legal accountabilities from the previous office
- ☐ Certified copy of paid disbursement voucher of last salary received and/or Certification by the Chief Accountant for the breakdown of last salary received and remittance of statutory deductions from previous office
- ☐ Certificate of leave credits
- ☐ Service Records
- ☐ BIR Certificate of Compensation Payment/Tax Withheld
- ☐ Approved/paid Home Development Mutual Fund (HDMF) and PhilHealth Forms

For Contract of Service and Job Order Workers

- ☐ Approved Contract for Contract of Service and Job Order Workers
- ☐ Certificate of Assumption
- ☐ Approved DTR
- ☐ BIR withholding certificate

4.1.2 Salary (if Deleted from the Payroll)

- ☐ Approved DTR
- ☐ Notice of Assumption
- ☐ Approved Application for Leave, and Medical Certificate if on sick leave for five days or more and clearance if on leave for 30 days or more