



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

Office of the Schools Division  
Superintendent

September 8, 2023

**DIVISION MEMORANDUM**

No. 372 s. 2023

**RESCINDING DIVISION MEMO NO. 318 S. 2023 REGARDING THE  
PROCESSING OF THE EMPLOYEES' (NEWLY HIRED)  
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. The field is hereby informed that **all newly hired employees both teaching and nonteaching (personnel)** can report to schools or offices upon receipt of their (his/her) appointment documents duly signed by the appointing officer or authority **without waiting for the attestation** from the Civil Service Commission. This is in accordance with the provision of the 2017 ORAOHRA as amended (to quote):

**“If the appointee has taken his/her oath of office and assumed the duties of the position, he/she shall be entitled to receive his/her salary at once without awaiting the approval/validation of his/her appointment by the Commission”.**

2. However, the processing of the employee's (newly hired) **first salary** must be supported by **duly attested appointment** from the Civil Service Commission, as stipulated in the latest COA Circular No. 2023-004 dated 14 July 2023, stating the following:

4.1.1 First Salary  
Regular Employees

- Certificate of Appointment **duly attested** by the Civil Service Commission (CSC) or **its equivalent**;

3. In this regard, **all newly hired senior high school teachers and nonteaching personnel who already received their appointments but still not reporting to schools or offices (still waiting for their attested appointments from CSC) are hereby directed to report to schools or offices on Monday, September 11, 2023.** School heads must issue the first day of service/assumption to duty consistent with the oath of office (same date) signed by the barangay captain, municipal mayor, or any notary public in the locality. School heads (or ADAS) must submit these documents to the HR Unit for record purposes.



4. In case of disapproval of the appointments issued, the employees who reported for work without the duly attested appointment can still claim their salaries based on the principle of “**services rendered**” and not a liability to the HRMPSB or the appointing officer who exercised due diligence and good faith in the issuance of those appointments.

5. The Division Office is thankful to COA personnel who granted the Division’s request for harmonization and consistency in the implementation of the conflicting policies of the CSC and COA but with complementary roles in ensuring the effective, efficient, and sound delivery of services to the public.

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

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

*MP Paulin*

**SENEN PRISCILO P. PAULIN, CESO V**

*MP Paulin*  
Schools Division Superintendent

sds/asds/vay/2023



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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 (1<sup>st</sup> 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 (1<sup>st</sup> 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 (1<sup>st</sup> 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 (1<sup>st</sup> 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 (1<sup>st</sup> 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 PRISCILO P. PAULIN, CESO V**  
Schools Division Superintendent

sds/aads/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