



REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
**KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS**  
DEPARTMENT OF EDUCATION, CULTURE AND SPORTS  
DECS Complex, Meralco Avenue  
Pasig City, Philippines



*Sama-Sama  
sa DECS*

*Tanggapan ng Kalihim  
Office of the Secretary*

March 15, 1999

DECS ORDER  
No. 27, s. 1999

**NEW CUT-OFF DATE FOR IMPLEMENTATION OF APPROVED  
EQUIVALENTS FORMS**

**To: Regional Directors  
Schools Superintendents**

1. The new cut-off date for implementation of the approved Equivalents Record Forms (ERFs) is December 31, 1997.
2. Requests for salary adjustments of Teachers with ERFs approved prior to and up to December 31, 1997 but which have remained unimplemented to date, shall be submitted by the DECS Regional Office to the DBM Regional Office concerned.
3. Such requests shall be supported by Plantilla Allocation List (PAL) in eight (8) copies duly signed by the Regional Director and one (1) copy of the duly authenticated ERF approved within the new cut-off date.
4. The upgraded salary rate of teachers whose ERFs were processed/ approved prior to June 30 of each calendar year shall be reflected in the PSI of the succeeding year or one (1) year after. For those processed/approved after June 30, the new salary rate due to ERF implementation will be carried in the PSI on the second year of implementation.
5. Effectivity date of the salary adjustment shall be in the Calendar Year when the request was approved by the DBM Regional Office, subject to availability of funds and existing accounting and auditing rules and regulations.
6. Savings from personal services may be utilized to augment appropriation for the implementation of approved ERFs subject to the approval of the DBM and existing accounting and auditing rules and regulations.
7. Priority shall be given to requests for salary adjustment of teachers whose ERFs were approved at earlier dates.
8. Immediate dissemination of this Order is desired.

*Andrew B. Gonzalez*  
ANDREW B. GONZALEZ, FSC  
Secretary

**Reference:**

DECS Order: No. 50, s. 1998

**Allotment: 1—(D.O. 50-97)**

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

FORMS  
POLICY  
SALARY  
TEACHERS