



Republic of the Philippines  
**Department of Education**  
 REGION I



**REGIONAL MEMORANDUM**

No. 623 s. 2024

To: All Schools Division Superintendents  
 All Others Concerned

**NEW PLANTILLA ALLOCATION LIST (PAL) TEMPLATE FOR THE IMPLEMENTATION OF APPROVED EQUIVALENTS RECORD FORM (ERF), RECLASSIFICATION, AND CONVERSION OF POSITIONS**

- In compliance with the instructions from the Department of Budget and Management Regional Office No. I, City of San Fernando, La Union, in the implementation of approved Equivalents Record Form (ERF), Reclassification, and Conversion of Positions, the new Plantilla Allocation List (PAL), the new Plantilla Allocation List (PAL) template is provided for the uniformity of the form.
- It is requested to check the given instructions in the preparation of the PAL, and taken into consideration the correct details of the teaching and non-teaching personnel in the preparation of the PAL.
- For the purposes of the implementation, the new PAL, together with the additional documents shall be submitted, to wit:

| <b>Personnel Action/Request</b> | <b>Additional Requests</b>  |
|---------------------------------|---|
| Equivalents Record Form (ERF)   | a. Letter Request of the School Head/Principal (applicable for secondary education only)<br>b. Certified Photocopy of Approved ERFs<br>c. Certified Copy of PSIPOP printout reflecting the names of the teachers for reclassification (only those pages containing such names)<br>d. Certification of Availability of Funds duly signed by the Budget Officer/Accountant/Bookkeeper<br>e. Certified copy of Sub-ARO   |
| <b>Conversion of Position</b>   | a. Evaluation Sheet/Ranking of MT Applicants<br>b. Certified Copy of PSIPOP printout reflecting the names of the teachers for reclassification (only those pages containing such names)<br>c. Certification of Availability of Funds duly signed by the Budget Officer/Accountant/Bookkeeper<br>d. Certified copy of Sub-ARO<br><br><b>Elementary</b><br>-Certified copy of the Number of Teachers by district<br><br><b>Secondary</b><br>- List of Existing MTs per Subject Areas<br>- Letter Request of the School Head/Principal |



|                                     |   |
|-------------------------------------|---|
| <b>Reclassification of Position</b> | <ul style="list-style-type: none"> <li>a. Letter Request of the School Head/Principal</li> <li>b. Certified Copy of PSIPOP printout reflecting the names of the teachers for reclassification (only those pages containing such names)</li> <li>c. Certification of Availability of Funds duly signed by the Budget Officer/Accountant/Bookkeeper</li> <li>e. Certified copy of Sub-ARO</li> <li>d. Organizational Chart</li> <li>e. Position Description Form (PDF)</li> <li>f. CAV (Masteral/Doctoral)</li> </ul> |
|-------------------------------------|---|

4. Attached is the new PAL template, for ready reference, and this could be access at <https://bit.ly/TEMPLATEFORIMPLEMENTATION>.

5. For information, guidance and strict compliance.



**TOLENTINO G. AQUINO**  
 Director IV *Ta*

Encl.: As Stated

References: As Stated

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

|                |             |              |           |
|----------------|-------------|--------------|-----------|
| IMPLEMENTATION | INFORMATION | INSTRUCTIONS | POSITIONS |
| TEACHERS       | TEMPLATE    |              |           |

AD/PS/hfa/RM\_NewPALTemplate

June 3, 2024



**PLANTILLA ALLOCATION LIST**  
**Conversion to Master Teacher Positions**  
**(Pursuant to Executive Order No. 500 dated March 21, 1978, as implemented by National Budget Circular No. 303 dated April 10, 1979)**

Department of Education - Regional Office XIII  
 Division: Elementary/Secondary  
 Education: Elementary/Secondary

| Item No. (per latest PSICOP)<br>(1) | Organizational Code per PSICOP<br>(2) | Name of Incumbent<br>(3)   | Position Title |                  | Salary Grade with Step Increment/Monthly Rate |                 |                | Monthly Differential |                                       |              | <No. of months><br>Requirements<br>(14)=(13)* no. of<br>months | MYB and/or YE3<br>Differential<br>(15) | Total Funding<br>Requirements<br>(16)=(14)*(15) | Remarks<br>(17) |                          |  |
|-------------------------------------|---------------------------------------|----------------------------|----------------|------------------|---|-----------------|----------------|----------------------|---------------------------------------|--------------|--|--|---|-----------------|--------------------------|--|
|                                     |                                       |                            | Present<br>(4) | Proposed<br>(5)  | Present<br>(6)                                | Proposed<br>(7) | Present<br>(8) | Proposed<br>(9)      | Sal. Differential<br>(10) = (8) - (7) | PHIC<br>(11) |  |  |   |                 | RLP<br>(12) = (10)* 0.12 |  |
| 1. OSEC-DECSB-TCH-1-760871-2012     |                                       | Cariban, Kromia Katrina A. | Teacher I      | Master Teacher I | 11/1  | 19,620          | 18/1           | 35,993               | 16,073                                | 30           | 1,929  | 18,032<br>(13)=(10)+(11)+(12)          | 128,222   | 18,073          | 142,295                  |  |
| <b>-NOTHING FOLLOWS-</b>            |                                       |                            |                |                  |   |                 |                |                      |                                       |              |  |  |   |                 |                          |  |
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*We hereby assume full responsibility for the veracity and accuracy of the basis for subject conversion of positions after thorough review and scrutiny of documents submitted and in accordance with the applicable legal bases and existing DepEd guidelines (DepEd Order No. 57, series of 1997). In addition, we certify to the correctness of all the above-stated entries and that employees whose names appear on the list are the incumbents of said positions. We further certify that the PS requirement covering the request for conversion shall be funded under the Lump-sum appropriation for conversion lodged in the DepEd RO.*

Prepared by: \_\_\_\_\_

Approved by: \_\_\_\_\_

Recommending Approval: \_\_\_\_\_

Division HRMO \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Schools Division Superintendent

Regional Director \_\_\_\_\_  
 Date: \_\_\_\_\_

**Documentary Requirements:**

To be submitted to DBM RO:

1. Letter Request of the Regional Director of DepEd
2. Plantilla Allocation List for Conversion to Master Teacher Positions

**Additional Documents for DepEd RO level only:**

3. Evaluation Sheet/Ranking of MT applicants
4. Endorsement of the Schools Division Superintendent
5. Certified Copy of ePSICOP printout reflecting the names of the teachers for reclassification (only those pages containing such names)
6. Certification of Availability of Funds duly signed by the Budget Officer/Accountant/Bookkeeper
7. Certified copy of Sub-ARO  
*For Elementary Education:*
8. Certified copy of the Number of Teachers by District (use the sample format)  
*For Secondary Education:*
9. List of Existing MTRs per Subject Area
10. List of Teachers per Subject Area to be signed by the SDS
11. Letter Request of the School Head/Principal

**Instructions:**

- 1) Each page should show a sub-total of the current page to be forwarded on the next page.
- 2) Succeeding pages should show the a) sub-total of the current page b) sub-total forwarded from the previous page, and c) sub-total of (a) and (b) to be forwarded to the next page.
- 3) The last page should also show (a) and (b) and the total of (a) and (b), which should be labelled as Grand Total.

4) Please sort the position attributes in descending order:

Legal Bases:

1. Executive Order No. 500 dated March 21, 1978;
2. National Budget Circular No. 303 dated April 10, 1978;
3. National Compensation Circular No. 24 dated May 20, 1983
4. Budget Circular No. 2007-S dated February 19, 2007; and
5. Budget Circular No. 2018-S dated July 30, 2018.

**PLANTILLA ALLOCATION LIST**  
**Reclassification of School Head Positions**  
**(Pursuant to Section 7E of RA 9155, otherwise known as the Governance of Basic Education Act of 2001, as Implemented under DepEd Order No. 97, s. 2011 dated December 16, 2011)**

Department of Education - Regional Office XIII

Division: Elementary/Secondary

Education: Elementary/Secondary

| Item No. (per latest PPSPOP) (1) | Organizational Code per PPSPOP (2) | Name of Incumbent (3)     | Position Title     |                     | Salary Grade with Step Increment/Monthly Rate |              | Monthly Differential               |           |                        |  | No. of months -> Months Requirements (13)* no. of months | MYB and/or YEB Differential (15) | Total Funding Requirements (16) = (14) * (15) | Remarks (17) |        |  |
|----------------------------------|------------------------------------|---------------------------|--------------------|---------------------|---|--------------|------------------------------------|-----------|------------------------|--|--|----------------------------------|---|--------------|--------|--|
|                                  |                                    |                           | Present (4)        | Proposed (5)        | Present (6)                                   | Proposed (7) | Sal. Differential (10) = (9) - (7) | PLIC (11) | RLP (12) = (10) * 0.12 | Total Monthly Requirements (13) = (10) * (11) + (12) |  |                                  |   |              |        |  |
| 1. OSEC-DECSB-SP-1750671-2012    |                                    | Canban, Karmel Katrina A. | School Principal I | School Principal II | 19/1  | 39,151       | 20/1                               | 43,250    | 4,099                  | 30   | 492  | 4,621                            | 32,346  | 4,099        | 36,445 |  |
| -NOTHING FOLLOWS-                |                                    |                           |                    |                     |   |              |                                    |           |                        |  |  |                                  |   |              |        |  |
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*We hereby assume full responsibility for the veracity and accuracy of the basis for subject reclassification of positions after thorough review and scrutiny of documents submitted and in accordance with the existing DepEd guidelines (DepEd Order No. 97, s. 2011) pursuant to Section 7E, last paragraph, Republic Act 9155, otherwise known as the Governance of Basic Education Act of 2001. In addition, we certify to the correctness of all the above-stated entries and that employees whose names appear on the list are the incumbents of said positions. We further certify that the PS requirement covering the request for reclassification shall be funded under the Lump-sum appropriation for reclassification lodged in the DepEd RO.*

Prepared by: \_\_\_\_\_

Approved by: \_\_\_\_\_

Recommending Approver: \_\_\_\_\_

Division HRMO \_\_\_\_\_  
 Date: \_\_\_\_\_

Schools Division Superintendent \_\_\_\_\_  
 Date: \_\_\_\_\_

**Documentary Requirements:**

- To be submitted to DBM RO:
1. Letter Request of the Regional Director of DepEd
  2. Plantilla Allocation List for Reclassification of School Heads Positions

**Additional Documents for DepEd RO level only:**

3. Endorsement of the Schools Division Superintendent
4. Letter Request of the School Head/Principal (applicable for secondary education only)
5. Certified Copy of PPSPOP printout reflecting the names of the teachers for reclassification (only those pages containing such names)
6. Certification of Availability of Funds duly signed by the Budget Officer/Accountant/Bookkeeper
7. Certified copy of Sub-ARO
8. Organizational Chart
9. Position Description Form (PDF)
10. Updated Service Record
11. Certification of Three (3) Performance Ratings
12. CAV (Masteral/Doctoral)

Instructions:

**Reclassification of Teaching Positions due to Approved Equivalent Records Forms (ERFs)**  
**PLANTILLA ALLOCATION LIST**

(Pursuant to Section 14 of PD No. 985, as implemented by DBM Circular Letter 94-4 dated May 30, 1984 and Budget Circular No. 2004-1 dated January 23, 2004 reiterated under Budget Circular No. 2018-3 dated July 30, 2018)

Department of Education - Regional Office XIII  
 Division: \_\_\_\_\_  
 Education: Elementary/Secondary

| Item No. (per/Item PSP/OP)<br>(1)  | Organizational Code per PSP/OP<br>(2) | Name of Incumbent<br>(3)  | Position Title |              | Salary Grade with Step Increment/Monthly Rate |              |              | Monthly Differential               |            |                       | No. of months > Requirements (13)* no. of months | MYB and/or YEB Differential (15) | Total Funding Requirements (16)=(14)+(15) | Remarks (17) |  |  |
|--|---------------------------------------|---------------------------|----------------|--------------|---|--------------|--------------|------------------------------------|------------|-----------------------|--|----------------------------------|---|--------------|--|--|
|  |                                       |                           | Present (4)    | Proposed (5) | Present (6)                                   | Proposed (7) | Proposed (8) | Sal. Differential (10) = (8) - (7) | P/LIC (11) | RUP (12) = (10)* 0.12 |  |                                  |   |              | Total Monthly Requirements (13)=(10)+(11)+(12) |  |
| 1. OSEC-DIECSB-ICH-750971-2012<br><i>(see Chapter 6 of Circular Letter No. 2007-6 dated February 19, 2007 on the Manual of Position Classification and Compensation)</i> |                                       | Cariban, Kenya Katrina A. | Teacher I      | Teacher II   | 11/1  | 19,820       | 12/1         | 21,387                             | 1,787      | 30                    | 212  | 2,009                            | 14,083                                    | 1,787        | 15,830   |  |
| <b>-NOTHING FOLLOWS-</b>   |                                       |                           |                |              |   |              |              |                                    |            |                       |  |                                  |   |              |  |  |
| Sub-total for this page  |                                       |                           |                |              |   |              |              |                                    |            |                       |  |                                  | 15,830                                    |              |  |  |
| Total previous page  |                                       |                           |                |              |   |              |              |                                    |            |                       |  |                                  | 15,830                                    |              |  |  |
| Total this page/Grand Total  |                                       |                           |                |              |   |              |              |                                    |            |                       |  |                                  | 15,830                                    |              |  |  |

*I hereby assume full responsibility for the veracity and accuracy of the basis for subject reclassification of positions after thorough review and scrutiny of documents submitted and in accordance with existing DepEd and the various legal bases for ERFs. In addition, we certify the correctness of all the above-stated entries and that employees whose names appear on the list are the incumbents of said positions. We further certify that the PS requirement covering the request for reclassification shall be funded under the Lump-sum appropriation for reclassification lodged in the DepEd RO.*

Prepared by: \_\_\_\_\_ Recommending Approval: \_\_\_\_\_ Approved by: \_\_\_\_\_

Division HRMO \_\_\_\_\_ Schools Division Superintendent \_\_\_\_\_ Regional Director \_\_\_\_\_  
 Date: \_\_\_\_\_ Date: \_\_\_\_\_ Date: \_\_\_\_\_

**Documentary Requirements:**  
 To be submitted to DBM RO:

1. Letter Request of the Regional Director of DepEd
2. Plantilla Allocation List for Reclassification of Teaching Positions due to Approved Equivalent Records Forms (ERFs)

**Additional Documents for DepEd RO level only:**

3. Endorsement of the Schools Division Superintendent
4. Letter Request of the School Head/Principal (applicable for secondary education only)
5. Certified Photocopy of Approved Equivalent Record Forms (ERFs)
6. Certified Copy of e-PSP/OP printout reflecting the names of the teachers for reclassification (only those pages containing such names)
7. Certification of Availability of Funds duly signed by the Budget Officer/Accountant/Bookkeeper
8. Certified copy of Sub-ARO

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- 4) Please sort the position attributes in descending order.

