



### Department of Education Region X- Northern Mindanao

### **DIVISION OF MALAYBALAY CITY**

Cor. Don Carlos and Guingona Sts., Malaybalay City



### **DIVISION ADVISORY**

Public Schools District Supervisor/Coordinating Principal

Public and Private Secondary School Heads Public and Private Elementary School Heads

From: EDILBERTO( L. OPLENARIA

OIC - Schools Division Superintendent

This Division

Date: October 30, 2012

IMPLEMENTING GUIDELINES ON THE GRANT OF STEP INCREMENT FOR TEACHERS

WITH SPECIALIZATION IN SCIENCE AND/OR MATHEMATICS

For the information and compliance of all concerned, this office furnishes a copy of DepED Order No. 79, s. 2012 dated October 10, 2012 entitled Implementing Guidelines on the Grant of Step Increment for Teachers with Specialization in Science and /or Mathematics and National Budget Circular (NBC) No. 531 dated October 27, 2011 entitled Revised Guidelines on the Grant of Step Increments for Specializing in Teaching Science and/or Mathematics.

In line with this the school heads are enjoined to determine qualified teachers pursuant to section 5.0 of aforementioned Circular based on the review and evaluation of documents. Moreover, documents of the qualified teachers and accomplished forms shall be submitted to this office on or before December 7, 2012 Attn.: Mrs. Novem Sescon , Division Human Resource Management Officer for review and preparation of NOSA.

For immediate dissemination and guidance.

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### Republic of the Philippines

### Department of Education

OCT 1 02012

DepEd ORDER No. **79**, s. 2012

### IMPLEMENTING GUIDELINES ON THE GRANT OF STEP INCREMENT FOR TEACHERS WITH SPECIALIZATION IN SCIENCE AND/OR MATHEMATICS

To: Bureau Directors

Regional Secretary, ARMM

Regional Directors

Schools Division/City Superintendents

Heads, Public Elementary and Secondary Schools

All Others Concerned

- 1. For the information, guidance and compliance of all concerned, enclosed is a copy of the National Budget Circular (NBC) No. 531 dated October 27, 2011 entitled Revised Guidelines on the Grant of Step Increments for Specializing in Teaching Science and/or Mathematics (Enclosure No. 1).
  - 2. In accordance with Section 8.0 of said Circular, the Department of Education (DepEd) hereby issues the following Implementing Guidelines on the Grant of Three (3) Salary Step Increments for Teachers with Specialization in Science and/or Mathematics and computation for corresponding annual budgetary estimates:
    - a. The School Head (SH) shall determine qualified teachers pursuant to Section 5.0 of aforementioned Circular based on the review and evaluation of the following records and documents:
      - i. Approved Appointment;
      - ii. Transcript of Records;
      - iii. Certificates of Trainings completed in Science and/or Mathematics;
      - iv. Individual Teacher's Program indicating daily subject load for the last three (3) school years;
      - v. Performance Rating for the last three (3) school years; and
      - vi. Updated Service Records.
    - b. A teacher to be qualified to the step increment must have been teaching Science and/or Mathematics continuously for the last three (3) school years prior to the cut-off date. As such, qualifiers for the following cut-off periods shall be:

Cut-off Period	Teaching Experience
As of December 31, 2010	SY 2007-2008; SY 2008-2009; and SY 2009-2010
As of December 31, 2011	SY 2008-2009; SY 2009-2010; and SY 2010-2011
As of December 31, 2012	SY 2009-2010; SY 2010-2011; and SY 2011-2012

c. The SH shall prepare and recommend for approval two (2) separate lists of qualifiers to this benefit for Fiscal Years 2011 and 2012, as shown below, using the *Form A* (Enclosure No. 2). These lists shall be submitted to the Division Office (DO), together with the required supporting documents.

List	Fiscal Year	Qualifiers Cut-Off Period	Salary Step Increment Differential
11	FY 2011	As of December 31, 2010	January I, 2011 to December 31, 2012
2	FY 2012		January 1, 2012 to December 31, 2012

- d. Also attached are *Table 1* in Enclosure No. 4 and *Table 2 in* Enclosure No. 5 (Salary Differential Schedule for FYs 2011 and 2012, respectively) as reference in the computation of annual budgetary requirements for salary step increment. The 3-step salary increment shall be applied based on the salary received by the teacher as of December 31 of a particular year.
- e. The Division Human Resource Management Officer (HRMO)/ Administrative Officer (AO) shall:
  - 1. Review the entries in Form A vis-à-vis the supporting documents submitted and prepare the Summary Data of Science/Mathematics Teachers Qualified for the Grant of Salary Step Increments in the elementary and secondary schools using the attached Form B (Enclosure No. 3). The accomplished Forms shall be approved by the Schools Division/City Superintendent (SDS);
  - 2. Prepare the corresponding Notice of Salary Adjustment (NOSA) of qualified teachers to be signed by the SDS using the prescribed template under *Annex A of NBC No. 531*;
  - 3. Release the original copy of signed NOSA to the teachers concerned, and shall furnish with copies thereof, the DepED-Regional Payroll Services Unit, and the Government Service Insurance System (GSIS), for purposes of integrating their new salary rates in the monthly payroll and service records, respectively, effective January 1, 2013; and
  - 4. Prepare and submit to the Department of Budget and Management Regional Offices (DBM-ROs) the Plantilla of Personnel and Salary Adjustment Details, sample copy in Enclosure No. 6.
- f. On the basis of the approved Forms A and B, the Division Accountant/Budget Officer-designate shall compute for the monthly and annual funding requirements to implement this salary step increment, including related compensation and fixed expenditure adjustments the Schedules of Salary Step-Increment Differential Tables 1 and 2).

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g. Payment of salary adjustments under these guidelines shall be charged against appropriations for the purpose in the annual General Appropriations Act (GAA) or any available savings of the Division Office (DO) or secondary school. It is understood that payments of salary step increment differentials due to the concerned Science/Mathematics teachers are subject to the corresponding mandatory deductions for Philhealth, Retirement and Life Insurance Premium and Income Tax Return.

- h. In case there are no available savings, SDS/SH of implementing units shall request the DBM-RO for the release of special allotment and cash allocation for the purpose.
- i. For qualifiers beginning FY 2013 (those who qualify as of cut-off date December 31, 2012) and every year thereafter, the SH and the concerned officials involved in this process shall facilitate the immediate issuance of NOSA and the subsequent integration in their monthly payroll, to avoid accumulation of unpaid obligations for salary step increments.
- j. It is emphasized that the grant of three (3) salary steps increment for this purpose is only once. The Division HRMO/AO shall maintain a Registry of Science and Mathematics Teachers already granted the salary steps increment in this regard.
- 3. Copies of approved Forms A and B, accomplished in MS Excel template format, shall be sent by the SH through email to the Division HRMO who shall then be responsible in furnishing the Division Regional Planning Units with the hard copies of said forms. Electronic copies shall be furnished also to the Research and Statistics Division-Office of Planning Service (RSD-OPS), DepEd Central Office, DepEd Complex, Meralco Avenue, Pasig City, on or before the end of first quarter of each year (March 31), for records purposes.
- 4. The DepEd Central Office and/or Regional Offices shall monitor the proper implementation of this Order.
- 5. Queries/Clarifications shall be referred to the Management Division (Attention: **Ms. Louisa S. Roberto**) at telephone no.: (02) 633-7248 or send a message through e-mail address: <a href="mailto:mgtdiv\_depedcentral@yahoo.com">mgtdiv\_depedcentral@yahoo.com</a>.
- 6. All rules, regulations and issuances, which are inconsistent with these guidelines are hereby repealed or modified accordingly.
- 7. Immediate dissemination of and strict compliance with this Order is directed.

BR. ARMIN A. L'UISTRO FSC

Secretary

Encls.: As stated

References: DepEd Memorandum: Nos.: 203 and 416, s. 2010 To be indicated in the <u>Perpetual Index</u> under the following subjects:

BENEFITS
FUNDS
LEGISLATIONS
POLICY

SALARY SCIENCE EDUCATION TEACHERS

Madel: Step Increment Revised 1615-September 21, 2012





### NATIONAL BUDGET CIRCULAR

No. 21 October 21, 2011

TO

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The Department Secretary, Regional Directors, and Schools Division Superintendents of the Department of Education (DepEd), Regional Cabinet Secretary and Schools Division Superintendents of the Autonomous Regional Government in Muslim Mindanao (ARMM), and All Others Concerned

SUBJECT

Revised Guidelines on the Grant of Step Increments for Specializing in Teaching Science and/or Mathematics

### 1.0 Background

- National Budget Circular (NBC) No. 526 dated September 6, 2010 prescribes the guidelines, rules and regulations on the grant of step increments for specializing in teaching Science and/or Mathematics. Said Circular was issued by DBM pursuant to Item (4)(c) of the Senate and House or Representatives Idint Resolution (JR) No. 4, s. 2009 which states that, "...teachers with specialization in Science and Mathematics shall be given three (3) steps higher of his/her assigned grade."
- The grant of these step increments serves as an incentive for Teachers to specialize in Science and/or Mathematics in line with the mrust of giving facus to teaching these subjects as early as in basic education, thereby setting the foundation for critical tooling towards industrialization and improvement of the Philippine's global competitiveness stancing

### 2.0 Purpose

This Circular is issued to amend the guidelines on the grant of step increments for specializing in Science and/or Mathematics and supersede NBC No. 526.

### 3.0 Coverage

This Circular covers incumbents of Teacher II, Teacher II, and Teacher III positions in public elementary and secondary schools who specialize in teaching Science and/or Mathematics.

### 4.0 Exclusions

Excludis: From the coverage of this Circular are incumbents of Master Teacher position in public elementary and secondary schools.

### 5.0 Policy Guidelines

One-time three (3) salary step increments shall be granted to a Teacher who meets all of the following criteria for qualification:

Particulars	Elementary Level	Secondary Level
Position and	Teacher I, SG-11	Teacher I. SG-11
Salary Grade	Teacher II, SG-12	Teacher II, SG-12
	Teacher III, SG-13	Teacher III, SG-13
Education	Master of Arts in Education.	Master of Arts in Education.
	major in Science or	major in Science or
	Mathematics Education; or	Mathematics Education: or
	the state of the s	1 Park 1 Park 1 Professional Control of States
	Bachelor of Elementary	Bacheior of Secondary
<b>!</b>	Education with at least 120	Education, major in Science or
	hours Special Training in	Mathematics; or
	Science/Mathematics at the	1. Editorial Control of Fine Polymorphy (No.)
	international, national, and/or	
1	regional level in Teacher	
	training institutions duly	
	recognized by DepEd,	
	including DOST and UP-	
	NISMED; or	
	Bachelor's degree with 18	Bachelor's degree with 18
	units in Professional Education	units in Professional
	with at least 120 hours Special	Education, plus Certificate
	Training in	Program for High School Non-
	Science/Mathematics at the	Specialist Teachers #1
	international, national, and/or	Science/Mathematics with
	regional level in Teacher	, minimum rating of 80% or its
	training institutions duly	equivalent.
,	recognized by DepEd,	i
	including DOST and UP-	
	NISMED.	
Teaching Load	At least 4 teaching loads per	At least 4 teaching loads per
	day, all in Science or all in	day, all in Science or all in
	Mathematics or a combination	. Mathematics or a combination
	thereof	thereof
Performance	Average rating of Very	Average rating of Very
Rating	Satisfactory for the last 3	Satisfactory for the last 3
144	school years	school years
Teaching	At least 3 years experience in	At least 3 years experience in
Experience	teaching Science and/or	teaching Science and/or
	Mathematics as of the end of	Mathematics as of the end of
	the last school year	the last school year
Related Training	Continuing professional	Continuing professional
The second secon	education-minimum of 40	education-minimum of 40
	hours training per year related	hours training per year related
	to Science/ Mathematics, not	to Science/ Mathematics, not
	previously used as basis for	previously used as basis for
	promotion through the	promotion through the
	Equivalents Record Form	Equivalents Record Form
,	**************************************	www.magnorij.or.ip#15ca.5.2.9 (apr.) 5. November 2012 (apr.) 5. Carrier 1.1.2

- The initial grant of Step Increments for Specializing in Teaching Science and/or Mathematics shall start on January 1, 2011. The next grant for new qualifiers shall be every January 1 of subsequent years.
- 5.3 A Teacher granted Step Increments for Specializing in Teaching Science and/or Mathematics may still qualify for other step increment/s authorized under existing laws, subject to the pertinent guidelines. (Lifes, and regulations.)

### 6.0 Rules for Adjusting Salaries

The following rules shall apply in adjusting the salary of a qualified Teacher:

6.1 Initially Effective January 1, 2011

The actual monthly basic salary of an incumbent Teacher as of December 31, 2010, shall be adjusted to the next three (3) salary steps effective lanuary 1, 2011, but not beyond Step 8. For example, if an incumbent of a position of Teacher I, SG-11, has a monthly basic salary at Step 2, his/her monthly basic salary shall be adjusted to that at Step 5.

6.2 Effective January 1 of Subsequent Years

The actual monthly basic salary of an incumpent Teacher as of Ducember 31 of a particular year shall be adjusted to the next three (3) salary steps effective January 1 of the next year, but not beyond Step 8. For example, if an incumbent of a position of Teacher II, —SG-12, has a monthly basic salary at Step 6, his/her monthly basic salary shall be adjusted to that at Step 8.

### 7.0 Salary Rules Due to Promotion

- 7.1 An incumbent of a Teacher I or Teacher II position who is a recipient of Step Increments for Specializing in Teaching Science and/or Mathematics and is subsequently promoted to continue teaching Science and/or Mathematics in the position of Teacher II, SG-12, or Teacher III, SG-13, respectively, shall be allowed the salary corresponding to Step 4 of the salary grade for the position.
- 7.7 If the actual monthly hasic salary in the Teacher I or Teacher II position, inclusive of Step Increments for Specializing in Teaching Science and/or Mathematics, exceeds Step 4 of the position of Teacher II, 56-12, or Feacher III, SG-13, respectively, and fails between two (2) salary steps of the new Teacher position, the monthly basic salary upon promotion shall be that for the higher salary step.

### 8.0 Procedural Guidelines

- 8.1 The Department Secretary, DepEd, shall immediately cause the issuance of internal guidelines to govern the following:
  - 8.1.1 Selection, evaluation, and approval processes relative to the grant of these step increments to the Teachers concerned in both the DepEd and in the DepEd-ARMM, pursuant to the provisions of this Circular; and

- 8.1.2 Determination of the annual budgetary estimates for the grant of the step increments.
- 8.2 Such internal guidelines shall be used as bases by the DepEd Regional Directors, the Regional Cabinet Secretary of DepEd-ARMM, Schools Division Superintendents, and other officials concerned in the conduct of the selection, evaluation, and approval processes.
- 8.3 Upon approval by the authorities concerned of the list of Teachers qualified to receive the step increments, the Human Resource Management Officer/ Administrative Officer concerned shall prepare the Notice of Salary Adjustment (NOSA) by following the format marked as Annex "A." The Agency Head or his/her authorized representative shall issue the NOSA to the Teacher concerned.
- 8.4 A copy of the NOSA shall be furnished the Government Service Insurance System (GSIS).
- 8.5 The Step Increments granted under this Circular shall be subject to review by the authorities concerned and to appropriate re-adjustment if found not in order. The recipient Teacher shall refund any overpayment received.

### 9.0 Fund Sources

The amounts required to implement the Step Increments for Specializing in Teaching Science and/or Mathematics, including related compensation and fixed expenditure adjustments, shall be charged against appropriations for the purpose in the annual General Appropriations Act, or any available savings.

### 10.0 Responsibilities of Agency Heads

- 10.1 The Department Secretary, Regional Directors and Schools Division Superintendents of the DepEd: and the Regional Cabinet Secretary and Schools Division Superintendents of the DepEd-ARMM shall be held responsible for the proper implementation of the provisions of this Circular.
- 10.2 They shall be held liable for any grant of step increments not in accordance with the provisions of this Circular.

### 11.0 Repealing Clause

NBC No. 526 dated September 6, 2010 is hereby repealed/supersedec.

### 12.0 Effectivity

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This Circular shall take effect on January 1, 2011.



### Notice of Salary Adjustment

		Diffe		
MIL N	1.			
	•••			
Dasie	Pursuant to item 8.3 of National Budget Use 2010, implementing item (4)(c) centatives Joint Resolution No. 4, s. 2009, approved solutions as adjusted due to Step Increments for Special matters offer tive January 1	of the Se on lune (*)	paid bus since	. 3. 1
:	Adjusted morthly basic salary effective January unclusive of the Constep facrements under Sepedial to NBCNet September 1864 Se	the Salary	P	
	Cost Actual monthly basis salary as of December M. Costs. Step		12	
ì	Montally salary adjustmen effective lanuary		i'	
adristij	This salac actustment is subject to reversi on period and refund it found not in order.	us) indit. ::	nd to appropriate	14.
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## Enclosure No. 2 to DepEd Order No. 79, s. 2012

Repartment of Education

NAME OF SCHOOL: SCHOOL DISTRICT: DIVISION REGION FISCAL YEAR

### LIST OF SCIENCE/MATHEMATICS ELEMENTARY/SECONDARY SCHOOL TEACHERS QUALIFIED FOR THE GRANT OF SALARY STEP INCREMENTS

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W 4 V 10 V 8 9 0 11 11 11 11 11 11 11 11 11 11 11 11 1	in F	1		
	Teacher A	(a)	NAME OF TEACHER	and the second s
	MA in Science	(2)	SPECIAL	EDUCATION AND/OR
	4 loads daily - Science	(9)	for SY 2010-2011	TEACHING LOAD
	8.30 - <b>VS</b>	2008-2009		PERFORMA
	8.25 - <b>VS</b>	2009-2010	(4)	PERFORMANCE RATING - last 3 SYs
	9.30 - <b>0</b>	2010-2011		last 3 SYs
	3 years	(5)	EXPERIENCE	TEACHING
	40 hrs	(6)	TRAINING	RELATED
	Teacher II	(7)	the preceding year	POSITION AND SALARY GRADE as of the end of
ħ.	2	(80)	From	SALARY STEP
	v	(80)	To	STEP
	PhP11,238.00	(9)	FY 2011 FUNDING REQUIREMENTS	

### NOTES:

Column 1 -Names of Qualified Teachers

Column 2 -Highest educational attainment and/or Special Training in Science and/or Math attended at the international, national and/or regional level in

Column 3 Teacher training institutions duly recognized by DepED, including DOST and UP-NISMED No. of teaching loads per day for SY 2010-2011 onwards, all in Science or all in Mathematics or a combination thereof

Column 4 Indicate numerical and equivalent adjectival rating

Column 5 No. of years of teaching in Science or Mathematics or a combination thereof

Column 6 Column 7 No. of hours of related training in Science and/or Mathematics not previously used as basis for promotion through the Equivalents Record Form Present position and salary grade (Teacher I, II or III) based on the updated Service Records

Column 8a -Column 8b -Existing Salary Step

Adjusted Salary Step

Column 9 -Amount of Salary Differential from January 1 to December 31 of the given year

PREPARED BY:

SCHOOL HEAD

REVIEWED BY:

ADMINISTRATIVE OFFICER/HRMO

APPROVED BY:

(Signature Over Printed Name and Designation) SCHOOLS DIVISION SUPERINTENDENT

(Signature Over Printed Name and Designation)

(Signature Over Printed Name and Designation)

Department of Education

Fiscal Year REGION :
DIVISION :
DISTRICT :

# SUMMARY DATA ON SCIENCE/MATHEMATICS TEACHERS QUALIFIED FOR THE GRANT OF SALARY STEP INCREMENTS

FORM B

70TAL	B. SECONDARY	ω 4 τυ	1	ELEMENTARY		NAME OF SCHOOL	
					STEP 1 STEP 2 STEP 3 STEP 4 STEP 5 STEP 6 STEP 7 STEP 1 STEP 2 STEP 3 STEP 4 STEP	TEACHER I	NUMBE
					STEP 1 STEP 2 STEP 3 STEP 4 STEP 5 STEP 6 STEP	TEACHER II	NUMBER OF QUALIFIED TEACHERS ENTITLED TO 3-STEP INCREMENT
					5 STEP 6 STEP 7 STEP 1 STEP 2 STEP 3 STEP 4 STEP 5 STEP 6 STEP 7	TEACHER III	CREMENT
					TOTAL	£	

PREPARED BY:

REVIEWED BY:

APPROVED BY:

(Signature Over Printed Name and

Designation)

Star

ADMINISTRATIVE OFFICER/HRMO
(Signature Over Printed Name and Designation)

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SCHOOLS DIVISION SUPERINTENDENT
(Signature Over Printed Name and Designation)

SCHOOL HEAD

Department of Education
GRANT OF SALARY STEP INCREMENTS FOR TEACHERS SPECIALIZING IN SCIENCE AND MATHEMATICS
TABLE 1 - SALARY DIFFERENTIAL SCHEDULE FOR FY 2011

			MONTHLY SALARY - FY 2011	VRY - FY 2011			SALARY DIFFERENTIAL	RENTIAL				GOVERNMENT SHARES	SHARES			
% NGILISON	SALARY STEP					AND BON	AND BONUS DIFFERENTIAL DUE TO TEACHER	IL DUE TO TEAC	HER	Ξ	HIC DIFFERENTIAL		RLI	RLIP DIFFERENTIAL		
SALART GRADE	****	From	3	To (As a	To (As adjusted)					(0)	(Due to Philhealth)		-	(Due to GSIS)		FUNDING
	A and A.				200 - 100 L	Per Month	lonth			Per Month	onth		Per Month	onth		REQUIREMENT
as of Dec. 31, 2010	From To	Jan. to May	June to Dec.	Jan. to May	June to Dec.	lan. to May	June to Dec.	Jan. to Dec.	BONUS	Jan. to May	June to Dec.	Jan. to Dec.	Jan. to May	Jan. to May June to Dec.	Jan. to Dec.	Jan. to Dec.
	The state of the s	2nd Tranche	3rd Treathe	2nd Tranche	3rd Teanche	2nd Tranche	3sd Transhe	2011	2011	2mg Transhe	3rd Tranche	2011	2nd Tranche	3rd Franche	2011	2011
Teacher I, SG 11	\$ . a	15,649.00	17,099.00	16,419.00	17,765.00	770.00	656.00	8,512.00	666.00	12.50		62,50	92	85	1,020.00	10,260.50
	2 5	15,900.00	17,318.00	16,687.00	17,994.00	787 00	676.00	8,667.00	676.00	12.50	÷	62.50	94	18	1,037,00	10,442,50
	iv.	16,157.00	17,540.00	16,959.00	18,227.00	802.00	687.00	8,819,00	687.00	l	12 50	87 50	96	82	1,054.00	10,647.50
	4 7	16,419.00	17,765.00	17,237.00	18,464.00	818.00	699.00	8,983.00	699,00	12.50	12.50	150.00	86	84	1,078,00	10,910,00
	y:	16,687,00	17,994.00	17,519.00	18,703.00	832.00	709.00	9,123.00	709.00	12,50	12.50	150.00	100	85	1,095.00	11,077.00
	6 8	15,959.00	18,227.00	17,519.00	18,703.00	560.00	476.00	6,132.00	476.00	12.50		62.50	67	57	734.00	7,404,50
	y 8	17,237.00	18,464,00	17,519.00	18,703.00	282.00	239.00	3,083.00	239.00				w w	29	373.00	3,695,00
Teacher 3, 5G 12	1 4	16,726.00	18,333.00	17,548.00	19,047.00	822.00	714.00	9,108.00	714.00	12.50	12.50	150 00	6.6	86	1,097.00	11,069.90
	2 5	16,995.00	18,568,00	17,833.00	19,291.00	838,00	723.00	9,251.00	723.00	12.50	12.50	150.00	101	87	1,114,00	11,238 00
	(i)	17,269.00	18,805.00	18,123.00	19,541.00	854.00	736.00	9,422.00	736.00	12.50	12.50	150.00	102	80 30	1,126.00	11,434.00
	4 7	17,548.00	19,047.00	18,419.00	19,793.00	871.00	746.00	9,577.00	746.00	12.50	,	62.50	105	90	1,155.00	11,540.50
	57	17,833,00	19,291.00	18,720.00	20,050.00	887.00	759.00	9,748.00	759.00	12.50	12.50	150.00	106	16	1,167,00	31,824,00
	8 9	18,123,00	19,541.00	18,720.00	20,050.00	597,00	505.00	6,548.00	509.00	1	12.50	87.50	72	53	787.00	7,931 50
,	- <del>- 2</del>	18,419.00	19,793.00	18,720.00	20,050.00	301.00	257.00	3,304.00	257.00		12.50	87.50	36	ان (ب)	397,00	4,045.50
Teacher III, SG 13	<u>~</u>	17,880.00	19,658.00	18,755.00	20,420.00	875.00	762.00	9,709.00	762.00	12.50	12.50	150.00	ic.	91	1,162.00	11,783.00
	2 5	18,166.00	19,908.00	19,058.00	20,682.00	892.00	774.00	9,878.00	774.00	12.50	12 50	150 00	1.07	93	1,186.00	11,988,00
	3 6	18,457.00	20,162,00	19,367.00	20.948.00	910.00	786.00	10,052.00	785.00	12 50	,	62.50	109	94	1,203.00	12,103,56
	2	18,755.00	20,420.00	19,683.00	21,219.00	928.00	799.00	10,233.00	799.00	12.50	12.50	150,00	111	96	1,227.00	12,409.00
	<u>ζη</u>	19,058.00	20,682.00	20,004.00	21,493.00	945.00	811.00	10,407.00	831.00		\$2,50	150.00	114	97	1,249.00	12,617,00
	<b>6</b> 1	19,367.00	20,948.00	20,004.00	21.493.00	637.00	545.00	7,000.00	545.00	12.50	12.50	150.00	76	65	835,00	8,530 00
	7	10 503 00	2: 2:000	20.004.00	21,493.00	321.00	274.00	3,523.00	274,00	12.50		62.50	25	33	426.00	4, 285, 50

TABLE - 1

The same

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