



Republic of the Philippines
Department of Education
Region IV-A CALABARZON



Unnumbered Memorandum
UM No. 323 s. 2017

TO: Assistant Schools Division Superintendent
CID/SGOD Chief
Education Program Supervisors
Public School District Supervisors
Elementary and Secondary School Heads
All Concerned

FROM: 
MERTHEL M. EVARDOME, CESQ VI
Schools Division Superintendent

SUBJECT: **IMPLEMENTATION OF DEPED ORDER NO. 55, S. 2017**

DATE: December 1, 2017

Attached herewith is Unnumbered Memorandum re: Implementation of DepED Order no. 55, s. 2017.

For information, guidance and wide dissemination.

DEPED QUEZON ICT
UPLOADED BY: Grian
DATE: 12-12-2017 TIME: 3:50
REFERENCE NO: UM 323



Republic of the Philippines
Department of Education

Office of the Undersecretary for Finance
Disbursements and Accounting

November 14, 2017

All SDSs,
For your information and
appropriate action, please.

Thanks,
Anna 11-28-17

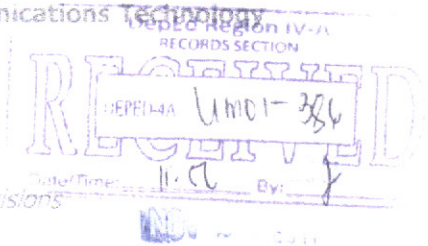
MEMORANDUM

To : All Regional Directors
Director IV, Bureau of Human Resource and
Organizational Development (BHRD)
OIC-Director IV, Information and Communications Technology
Service (ICTS)

Attention : Schools Division Superintendents
School Heads
Chief, Personnel Division, DepEd Central Office
Chiefs, Regional Finance and Administrative Divisions
Heads, Regional Payroll Services Units
Designated Authorized Agency Officers (AAOs) for Government Insurance
Service System (GSIS) Loans
Designated Approving Officers for DepEd Provident Fund (PF) Loans

From : **VICTORIA L. MEDRANA CATIBOG**
Undersecretary

Subject : **IMPLEMENTATION OF DEPED ORDER NO. 55, S. 2017**



DEPED QUEZON ICT
DOWNLOADED BY: Gian
DATE: 11-29-17 **TIME:** 9:53

1. DepEd Order (DO) No. 55, s. 2017 entitled "Revised Guidelines on the Implementation of P4,000.00 Net Take Home Pay for Department of Education Personnel" requires the said net take-home pay (NTHP) threshold to be strictly and immediately effected on the salaries of DepEd teaching and non-teaching personnel.

2. In this regard, as instructed, effective immediately, all payroll processors in the DepEd Central, Regional and Schools Division Offices, as well as the fiscally autonomous schools, must be guided with the following in the preparation of their respective monthly payrolls:

- 2.1 Mandatory obligations due to GSIS, Home Development Mutual Fund (HDMF), Bureau of Internal Revenue, and Philippine Health Insurance Corporation, including loan payments due to GSIS and HDMF, shall be given priority in the deduction of financial obligations from the monthly salaries of DepEd personnel. Please be reminded that those involved in the preparation of payroll for salaries and remittances of GSIS premia and loans of DepEd personnel may suffer the consequences stipulated in Items a, c and g of Section 52 of Republic Act No. 8291 (GSIS Act of 1997) in case this directive is neglected or not enforced;
- 2.2 Non-mandatory obligations due to Automatic Payroll Deduction System (APDS) accredited entities of the Department, whether for payment of loans, mutual aid system (MAS) or insurance premia, which could no longer be accommodated under the APDS as a result of the prioritization of deductions due to GSIS and HDMF and the strict observance of the P4,000.00 required NTHP threshold, must be dislodged to the "Undeducted Obligations" portion of the pay slip of the concerned DepEd

personnel. Please take note that splitting of deductions is not allowed. It is advised to put the following notation in their pay slips: *"Please settle your Undeducted Obligation(s) directly with the concerned APDS accredited entities to avoid imposition of penalties and default charges in the case of loans, problems on membership and claims in the case of mutual benefit contributions/fees and insurance premia deductions, and possible court litigation"*.


- 2.3. However, for convenience or for other reasons, an employee may opt to continue the deduction of the dislodged non-mandatory obligation(s) from his/her salary **in the order in which they appear on the pay slip**, despite receiving a NTHP lower than the threshold, provided that he/she will submit to his/her assigned payroll services unit or school a duly signed authorization stating that: *he/she is waiving his/her right to the required P4,000.00 NTHP threshold, and is willing to continue to pay his/her financial obligation(s) through salary deduction*. The following must be indicated in the authorization, as reflected in the pay slip: name(s) of the concerned APDS accredited entity(ies), APDS code number(s), and amount(s) to be deducted. Note that the amounts already indicated in the pay slip may only be paid in full; splitting or partial deductions will not be entertained. For your ready reference and guidance, attached is an Advisory to this effect; and

- 2.4. **The designated AAOs for GSIS loans and approving officers for DepEd PF loans in the DepEd Central, Regional and Schools Divisions including schools shall exercise due diligence in recommending or approving said loans applied for by the DepEd personnel.** They shall not recommend or approve loans of DepEd borrowers who already have "Undeducted Obligations" in their pay slips.

3. Payroll Services Units are enjoined to coordinate with ICTS for the corresponding payroll FoxPro program for this purpose.

4. The BHRDD and Regional Directors, Schools Divisions Superintendents, and School Heads are hereby instructed to ensure the strict implementation of DO No. 35, s. 2017 in all implementing units under their respective jurisdictions. Kindly post the copies of the said DO and the attached Advisory in the Bulletin Board(s) and conspicuous places of your respective offices and schools, for the information and guidance of all concerned.

5. For immediate and strict compliance.


VICTORIA L. MEDRANA CATIBOG
Undersecretary

cc:and