



Republic of the Philippines
Department of Education
Region VI – Western Visayas
DIVISION OF AKLAN

Archbishop G.M. Reyes St., Kalibo, Aklan
Tel. Nos.: (036) 268-4235; 268-4234; 268-6286



August 30, 2018

DIVISION MEMORANDUM

No. 273 s. 2018

FULL IMPLEMENTATION OF DEPED ORDER NO. 5, S. 2018

To: **Education Program Supervisors/Coordinators
Public Schools District Supervisors
Principals/Head Teacher In-Charge of the District
Administrative Officer V
Heads of Public Pre-Elementary, Elementary, Secondary and Integrated Schools
All Concerned Teaching and Non-Teaching Personnel**

1. Attached is the memorandum dated August 20, 2018 from Usec. Victoria L. Medrana Catibog, which is self-explanatory.
2. For your information and guidance.


Dr. SALVADOR O. OCHAVO, Jr., CESO VI
Schools Division Superintendent

Inclosure: as stated

PYM/mft



Republic of the Philippines
Department of Education

2018

Office of the Undersecretary for Finance
Disbursements and Accounting

DM – OUFDA – 2018 – 0012

August 20, 2018

MEMORANDUM

To: **ALL REGIONAL DIRECTORS**
THE DIRECTOR IV, INFORMATION AND COMMUNICATIONS TECHNOLOGY SERVICE (ICTS)
THE DIRECTOR IV, BUREAU OF HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

Attention: **Chiefs, Regional Administrative and Finance Divisions, and Central Office Personnel Division**
Heads, Implementing Unit Secondary Schools

FROM: **VICTORIA L. MEDRANA CATIBOG**
Undersecretary for Finance – Disbursements and Accounting (DA)

SUBJECT: **FULL IMPLEMENTATION OF DEPED ORDER NO. 5, S. 2018**

1. Following the clean up of salary deductions covered by Memorandum No. DM-OUFDA-2018-0005 dated April 30, 2018 issued by this Office, the implementation of paragraphs 3 and 5 of DepEd Order (DO) No. 5, s. 2018 entitled "*Implementation of P 5,000.00 Net Take Home Pay for Department of Education Personnel*" will be enforced effective immediately, to wit:

Par. 3 *The order of preference as stated in Section 48 means that the authorized entities enumerated follow a sequential hierarchy.*

- a. *The payment for employees' contributions or obligations to the Bureau of Internal Revenue (BIR), Philippine Health Insurance Corporation (PhilHealth), Government Service Insurance System (GSIS), and Home Development Mutual Fund (HDMF), shall be accorded first order of preference in deductions from their salaries. For the proper guidance of all concerned, employees' contributions or obligations to the GSIS and HDMF include both premiums and loans.*
- b. *In the categories covered by Section 48, paragraphs (b), (c), (d), (e), and (1), the "first-in, first-served" system, which is based on the date of receipt of the Authority to Deduct, shall be applied to contributions and obligations within each category.*
- c. *There shall be no splitting of deductions covered by Section 48, paragraphs (b), (c), (d), (e), and (f).*

This order of preference shall apply to both existing and new obligations.

Par. 5 *All termination dates for deductions under payroll records at the time of this issuance, or as indicated in the Authority to Deduct for obligations, shall not be extended, notwithstanding that these fall under the Undeducted Obligations.*

*release
8/20/18*

2. All DepEd personnel, through this Office's Memorandum under DM-OUFDA-2018-0005, were given sufficient time (i.e. 3 months) for them to report to their respective Payroll Services Units (PSUs) those salary deductions reflected in their pay slips which they believe are invalid deductions.

3. It is understood that implementation of all other provisions in DO 5 including the minimum monthly net take home pay (NTHP) of P5,000 and prioritization of mandatory deductions, shall be continued.

4. The payroll program for the implementation of the order of preference and non-extension of termination dates will be e-mailed by the ICTS – Solutions Development Division to the respective e-mail addresses of the PSUs in your regions immediately. You may contact Mr. Mario M. Valenton, ICTS-SDD, at tel. no. (02) 633-2092 and e-mail address mario.valenton@deped.gov.ph, for questions related to the payroll program.

5. Attached is the list of deduction codes used by the PSUs in the DepEd field units, and the corresponding instruction for each code, i.e. whether to accept new billings or not, for immediate implementation by all PSUs. Those codes that eventually will have no more deductions after two payroll months shall be tagged inactive and may be reactivated as needed. Further instructions shall be issued with regard to the continuing clean up of deduction codes.

6. Finally, all DepEd Offices that are unable to immediately implement this memorandum are instructed to write the Office of the Secretary, copy furnished this Office, **on or before August 31, 2018**, to explain the reason/s for non-Implementation.

7. For compliance.


V.L.M. CATIBOG

Attachment: As stated.

Copy furnished:

LEONOR MAGTOLIS BRIONES
Secretary, this Department

ATTY. NEPOMUCENO A. MALALUAN
Undersecretary and Chief-of-Staff, this Department

ATTY. JOSEPHINE G. MARIBOJOC
Undersecretary for Legal Affairs, this Department

ALL AGENCY AUTHORIZED OFFICERS (AAOs) AND DEPED VERIFIERS