



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS


05 June 2023

DIVISION MEMORANDUM
No. 270 s. 2023

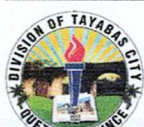
**REITERATION ON THE CONDUCT OF THE CY 2023 SECOND QUARTER
NATIONWIDE SIMULTANEOUS EARTHQUAKE DRILL (NSED)**

To: OIC-Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors – Public Schools District Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. In connection to the OUOPS Memorandum No. 2023-04-1668 titled **“Reiteration on the Schedule for the Conduct for CY 2023 Quarterly Nationwide Simultaneous Earthquake Drill,”** through the Disaster Risk Reduction and Management Service (DRRMS), enjoins division offices and schools to participates in the **2023 Second Quarter Nationwide Simultaneous Earthquake Drill (NSED)** on **June 08, 2023, 9:00 a.m.**
2. Copy of Information, Education and Communication (IEC) materials in NSED, can be access through <https://bit.ly/CY2023DepEdNSED>. This is to ensure awareness and preparedness and responds measures on the occurrence of an earthquake.
3. This office also reiterates that proper documentation and post-NSED evaluation of said drill are required. Link for templates will be sent through group chat.
4. For more information, please contact Mr. Ariel C. Cabuyao, DRRM Coordinator at 09338177135 or email at ariel.cabuyao@deped.gov.ph
5. Immediate dissemination and strict compliance of this memorandum is desired.


CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

Encl: As stated
Reference: As stated
To be indicated in the Perpetual Index
Under the following subjects:



Brgy. PotoI, Tayabas City



(042) 710-0329 or (042) 785-9615



tayabas.city@deped.gov.ph



<https://depedtayabas.com/>

NATIONWIDE SIMULTANEOUS EARTHQUAKE DRILL

SGOD – Reiteration on the conduct of the CY 2023 Quarterly Nationwide Simultaneous Earthquake Drill

NONE/June 05, 2023



Brgy. Potol, Tayabas City



(042) 710-0329 or (042) 785-9615



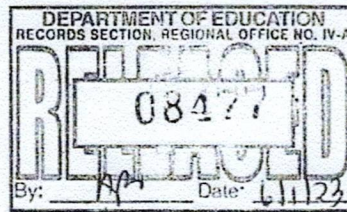
tayabas.city@deped.gov.ph



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



29 May 2023

Regional Memorandum

No.292 s.2023

**REITERATION OF MEMORANDUM DATED 17 AUGUST 2020
ENTITLED "VERIFICATION OF LOAN AMORTIZATIONS
TO BE INCORPORATED IN THE PAYROLL FOR
SALARIES OF DEPED PERSONNEL"**

To **Schools Division Superintendents
School Heads of Secondary Schools/Implementing Units
APDS Loan Verifiers
All Others Concerned**

By: LK ROXAS
Time: 1:50
Control No. 02-2

1. Enclosed is a copy of Memorandum OUF No. 2020-718 dated December 11, 2020 Subject: Reiteration of Memorandum Dated 17 August 2020 Entitled "Verification of Loan Amortizations to be Incorporated in the Payroll for Salaries of DepEd Personnel," which is self-explanatory, and for information.
2. Attention is invited to the 2nd paragraph, which states that:

" 2. To ensure compliance with the above Memorandum, please be reminded that the assessment made by the Agency Authorized Officers (AAOs-for GSIS loans), loan endorsers (for Pag-IBIG loans) and DepEd Loan Verifiers shall be non-discretionary. This means that they shall not recommend loan approval to GSIS/Pag-IBIG/LBP/PLIs, if upon assessment, the resulting loan amortization will reduce the employee's monthly net take home pay (NTHP) to an amount lower than Five Thousand Pesos (P5,000.00). Otherwise, this will cause disruption in the payroll deduction systems and those responsible for recommending the approval of the loan shall be dealt with administratively."
3. Immediate dissemination of and strict compliance with this memorandum is desired.

ATTY. ALBERTO T. ESCOBARTE, CESO II
Regional Director

Incls.: As stated

RO4/PS1



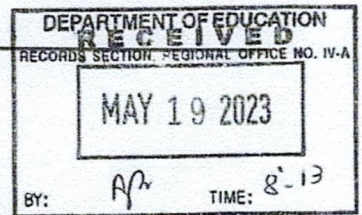
Address: Gate 2, Karangalan Village, Cainta, Rizal
Telephone No.: 02-8682-2114
Email Address: region4a@deped.gov.ph
Website: depedcalabarzon.ph





Republic of the Philippines
Department of Education
Office of the undersecretary for finance

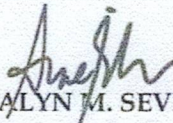
DMDI-2023-249




MEMORANDUM
OUF NO. 2020-718

For : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
SCHOOL HEADS
ALL OTHERS CONCERNED

Attention : Regional Chiefs of Finance and Administrative Divisions
Chief, Personnel Division, BHROD
Regional and Schools Division Human Resource Management Officers
Schools Heads of Implementing Units (IU) Secondary School
Heads of Regional Payroll Services Unit
Heads of Finance and Administrative Unit, Schools
Designated Agency Authorized Officers (AAOs)
Designated DepEd Verifiers

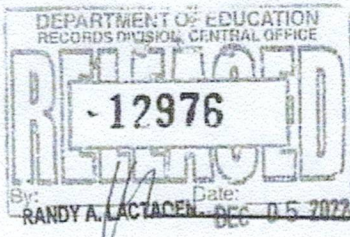
From : 
ANNA LYN M. SEVILLA
Undersecretary for Finance


RAMON FIEL G. ABCEDE
Assistant Secretary for Finance

Subject : REITERATION OF MEMORANDUM DATED 17 AUGUST 2020
ENTITLED "VERIFICATION OF LOAN AMORTIZATIONS TO
BE INCORPORATED IN THE PAYROLL FOR SALARIES OF
DEPED PERSONNEL"

Date : DECEMBER 11, 2020

1. This is to reiterate this Department's Memorandum dated August 17, 2020, on the above subject, copy attached.
2. To ensure compliance with the above Memorandum, please be reminded that the assessment made by the Agency Authorized Officers (AAOs-for GSIS loans), loan endorsers (for Pag-IBIG loans) and DepEd Loan Verifiers shall be non-discretionary. This means that they shall not recommend loan approval to GSIS/Pag-IBIG/LBP/PLIs, if upon assessment, the resulting loan amortization will reduce the employee's monthly net take home pay (NTHP) to an amount lower than Five Thousand Pesos (P5,000.00). Otherwise, this will cause disruption in the payroll deduction system and those responsible for recommending the approval of the loan shall be dealt with administratively.
3. For strict compliance.



Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2022-0644

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
SCHOOL HEADS
ALL OTHERS CONCERNED

ATTENTION : *Chief, Bureau of Human Resource and Organizational Development (BHROD)-Personnel Division*
Chiefs, Regional Administrative and Finance Divisions
Heads, Regional Payroll Services Unit (RPSU)
Heads, Schools Division Administrative Unit
Heads, Schools Division Finance Unit
Regional and Schools Division Human Resource Management Officers
School Heads of Implementing Unit Secondary Schools (IU-SS)
Designated Agency Authorized Officers
Designated DepEd Verifiers

FROM : ANNALYN M. SEVILLA
Undersecretary for Finance

ATTY. OMAR ALEXANDER V. ROMERO
Assistant Secretary for Finance

SUBJECT : REITERATION OF DIRECTIVES ON THE VERIFICATION OF DEDUCTIONS TO BE INCORPORATED IN THE PAYROLL PROGRAM

DATE : NOVEMBER 28, 2022

1. This is to reiterate the directives on the verification process for loans and other financial obligations applied for by DepEd personnel, to ensure that the net take-home pay (NTHP) thereof is maintained at the amount required by law (i.e., provision on Authorized Deductions, General Provisions, General Appropriations Act [GAA]). For this year, the NTHP threshold must not be lower than Five Thousand Pesos (P5,000.00) after deducting the financial obligations (mandatory and non-mandatory) from the monthly salaries of DepEd personnel. Despite the designation of DepEd verifiers, however, cases of bumping off of existing payroll deductions, due to non-compliance with aforementioned directives, are still reported.

2. All concerned personnel (payroll processors, Agency Authorized Officers [AAOs], Human Resource Management Officers [HRMOs], Pag-IBIG endorsers and Verifiers) are strictly enjoined to observe the verification process mandated under the unnumbered Memorandum dated August 17, 2020 (Annex "A") and DepEd Order No. 20, s. 2021 (Annex "B").

3. The verification process ensures that financial obligations to be incorporated in the payroll program are within the Net Take Home Pay (NTHP) of DepEd personnel. The same aims to:


- a. Eliminate the practice of going from one lender to another using the same pay slip for a certain month;
- b. Stop the bumping off of salary deductions already incorporated in the payroll, due to the approval of unverified loan applications, particularly those granted by the GSIS, Pag-IBIG, Land Bank of the Philippines (LBP) and DepEd Provident Fund;
- c. Prevent the designated AAOs and HRMOs from recommending the approval of loans without the NTHP verification done by the designated DepEd Verifier;
- d. Cleanse the payroll of Undeducted Obligations due to loans approved beyond the capacity to pay of the DepEd personnel; and
- e. Unburden DepEd personnel with penalties and additional interest from unpaid financial obligations.

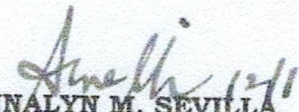
4. Further, please be reminded that verification and assessment to be made by the AAOs, Verifiers and loan endorers **shall be non-discretionary** per Memorandum OUF 2020-718 dated December 11, 2020 (Annex "C"). Applications for loan and/or insurance/mutual aid or benefit system membership must not be recommended for approval by the verifier to the concerned entity if the corresponding amount for deduction will lower the NTHP of a DepEd personnel to an amount below the required threshold in the GAA.

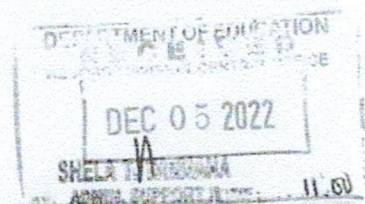
5. The Heads of RPSUs are also instructed to exclude billings from the accredited entities under APDS if not coursed through the verification process.

6. AAOs, Verifiers, loan endorers and the Heads of RPSUs are directed to coordinate with one another to ensure that applications are properly recorded, and only authorized deductions are incorporated in the payroll.

7. For strict compliance.


4/29/2022
ATTY. OMAR ALEXANDER V. ROMERO
Assistant Secretary for Finance


12/11
ANNALYN M. SEVILLA
Undersecretary for Finance



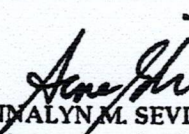



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM

TO : ALL REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
DIRECTOR IV, BUREAU OF HUMAN RESOURCES AND
ORGANIZATIONAL DEVELOPMENT (BHROD)

ATTENTION : Regional Chiefs of Finance and Administrative Divisions
Officer-In-Charge, Personnel Division, BHROD
Regional and Schools Division Human Resource Management Officers
School Heads of Implementing Unit (IU) Secondary Schools
Heads of Regional Payroll Services Unit
Heads of Finance and Administrative Unit, Schools Division Offices
Designated Agency Authorized Officers
Designated DepEd Verifiers

FROM : 
ANNALYN M. SEVILLA
Undersecretary for Finance


RAMON FIEL G. ABCEDE
Assistant Secretary for Finance

SUBJECT : VERIFICATION OF LOAN AMORTIZATIONS TO BE
INCORPORATED IN THE PAYROLL FOR SALARIES OF DEPED
PERSONNEL

DATE : August 17, 2020

1. Reports have reached this Office that there are designated Agency Authorized Officers (AAOs) and Human Resource Management Officers (HRMOs) who continuously recommend the approval of GSIS, HDMF (Pag-IBIG), Land Bank of the Philippines (LBP) and DepEd Provident Fund loan applications of DepEd personnel without the Net Take Home Pay (NTHP) verification by the designated DepEd Verifier. This practice resulted in the bumping off of other loan amortizations already integrated in the payroll. (See Attachments A1 to A4).

2. Accordingly, this Office reiterates the directives in DepEd Order No. 14, s. 2019 titled "Guidelines for the Implementation of the P5,000 NTHP for Department of Education Personnel for Fiscal Year 2019," Part IV (Procedures), Item 6.b of the Enclosure quoted below, thus:

"6. In accordance with the above-cited provisions in the FY 2019 GAA and the consequent rules promulgated by the Department, deductions will be integrated in the payroll in the following manner:

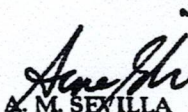
2/F Rizal Building, DepEd Complex, Meralco Avenue, Pasig City


Telephone No.: (02) 8633-9342; Fax No.: (02) 8638-3703; Email Address: usec.financebpm@deped.gov.ph



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

- a. xxx
- b. All prospective salary deductions in favor of entities falling under categories (b), (c), (d), (e), and (f) covered by Section 52, as well as non-mandatory contributions and loan payments to the GSIS and HDMF, must undergo the process for NTHP verification described in Annex "B" (for Enclosure 2) and Annex "C" (for Enclosure 3) of DepEd Order No. 18, s. 2018, or an applicable variation thereof, prior to being billed and subsequently integrated in the payroll;" (underscoring supplied)
3. For ready reference and guidance, attached are copies of the Process Flows regarding NTHP verification by the designated DepEd Verifiers. (See Attachments B1 to B11).
4. The said verification processes ensure that only financial obligations within the NTHP of DepEd personnel are incorporated into the payroll to:
- eliminate the practice of going from one lender to another using only one pay slip for a certain month;
 - stop the granting of loans by GSIS, Pag-IBIG, LBP and DepEd Provident Fund recommended by designated AAOs and HRMOs without the NTHP verification by the designated DepEd Verifier;
 - cleanse the payroll of Undeducted Obligations due to loans approved beyond a DepEd personnel's capacity to pay; and
 - unburden borrowers with penalties and additional interests on loans.
5. Designated AAOs and HRMOs found to recommend the approval of application for loans from GSIS/Pag-IBIG/LBP/DepEd Provident Fund without prior confirmation by the designated DepEd Verifiers of the school/division/region despite this reminder shall be dealt with accordingly.
6. For strict compliance.


A. M. SEVILLA


R. F. G. ABCEDA

Enclosures : As stated

/camd

01/20/2020
12:26:31Republic of the Philippines
DEPARTMENT OF EDUCATION
OFFICIAL PAYROLL SLIP

01/20/2020

For the Month of January, 2020

Page 1 Of 1

Name:		Reg:	
Employee No.	Contract No.	Div:	
Date of Hiring	Date of Retirement	Star:	
Position: 2110 MASTER TEACHER I		Basic Salary	41,140.00
Grade: 15 Step: 1		P.T.R.	2,300.00
Tax Code: 08 (Married & Dependent)		Gross Compensation	43,440.00
Amount of Deduction			

DEDUCTIONS				DEDUCTED OBLIGATIONS			
Deduction Code Description	Effectivity Date	Termination Date	Amount Of Deduction	Deduction Code Description	Effect Date	Termination Date	Amount Of Deduction
0003 GSIS PENSION, SSSNI			3,702.00		06 2019	06 2022	12,206.96
0111 MEDICARE (PHILHEALTH)			617.10				
0222 PAGIBIG FUND			100.00				
0036 DIE WITHHOLDING TAX			1,363.60				
0129 GSIS EDUC ASST LOAN	07 2017	03 2021	216.67				
0336 PAGIBIG MULTI PURPOSE LN	03 2019	02 2021	496.95				
0704 GSIS EMERGENCY LOAN	06 2019	05 2022	1,711.12				
1225 GSIS FIN. ASSISTANCE LOAN	06 2019	06 2025	4,235.44				
0132 GSIS CONSO-LOAN	11 2019	10 2024	7,136.00				
1120 DEDUCTION	02 2019	05 2022	777.66				
Total Deductions:			25,967.14				
Net Pay			17,472.86				

Pay Slip for June 2020

A – PLI loan amortization already incorporated and deducted in the pay slip on June 2019

B – Bumped off by GSIS Conso-Loan amortization incorporated on November 2019

Republic of the Philippines
DEPARTMENT OF EDUCATION
OFFICIAL PAYROLL SLIP

For the Month of January, 2020

Page 1 of 1

Name: [REDACTED] Account No. [REDACTED] Reg. [REDACTED]
 Date of Birth: 2 / 7 Date of Retirement: [REDACTED] STG [REDACTED]
 Position: 2200 TEACHER II STG [REDACTED]
 Grade: 12 Step: 1 Basic Salary 27,938.00
 Pay Code: GS HRS - 5 Dependents P.F. 8.6 7,002.00
 Reason for Exemption: 0 Social Insurance 24,938.00

D E D U C T I O N S

Code	Description	Effectivity Date	Termination Date	Amount	Code	Description	Effect Date	Termination Date	Amount
0003	GSIS PERSONAL SHARE			2,047.42					
0001	MEDICARE (PHILHEALTH)			144.02					
0222	PAYROLL FUND			100.00					
0001	GSIS PRESIDENTS FUND	07 2019	06 2022	3,042.20					
0001	GSIS POLICY LOAN	10 2017	07 2046	3.00					
0132	GSIS CONSO-LOAN	01 2020	12 2025	5,147.33					
0142A	FORTUNE LIFE INS CO.	11 2014	11 2024	640.00					
Total Deductions:				9,100.97					
				25,837.03					

Pay Slip for January 2020

A – PLI loan amortization already incorporated and deducted in the pay slip on September 2019

B – bumped off by GSIS Conso-Loan amortization incorporated on January 2020

JUNE 2020

06/10/2020 For the Month of June, 2020 Page 1 of 1

Name: [REDACTED]
 Employee No.: [REDACTED] Account No.: [REDACTED]
 Date of Hiring: / / Date of Rel.: [REDACTED]
 Position: 2144 TEACHER III
 Grade: 13 Step: 1
 Tax Code: 00 MARRIED - 1 DEPENDENT
 Amount of Exemption: 75,000

Reg: [REDACTED]
 Div: [REDACTED]
 Stat: [REDACTED]
 Basic Salary: 27,385.00
 P.F.R.A.: 2,000.00
 Gross Compensation: 29,385.00

D E D U C T I O N S

Deduction	Effectively	Termination	Amount	Deduction	Effectively	Termination	Amount
Code Description	Date	Date	Reduction	Code Description	Date	Date	Reduction
0003 GSIS PERSONAL SHARE			2,464.22				
0111 MEDICARE (PHILHEALTH)			410.00				
0222 PAG-IBIG FUND			150.00				
0036 SIA WITHHOLDING TAX			714.00				
0001 GSIS POLICY LOAN	05 2018	07 2020	200.00				
0129 GSIS EDUC ASST LOAN	05 2018	07 2020	216.00				
0132 GSIS CONSOLIDATED LOAN	09 2019	12 2020	4,439.00				
0007 DECS PROVIDENT FUND	01 2009	05 2021	1,889.00				
	04 2009	05 2021	14,259.00				
Total Deductions:			26,126.41				
Net Pay:			3,258.59				

JULY 2020

07/11/2020 For the Month of July, 2020 Page 1 of 1

Name: [REDACTED]
 Employee No.: [REDACTED] Account No.: [REDACTED]
 Date of Hiring: / / Date of Retirement: [REDACTED]
 Position: 2144 TEACHER III
 Grade: 13 Step: 1
 Tax Code: 00 MARRIED - 1 DEPENDENT
 Amount of Exemption: 75,000

Reg: [REDACTED]
 Div: [REDACTED]
 Stat: [REDACTED]
 Basic Salary: 27,385.00
 P.F.R.A.: 2,000.00
 Gross Compensation: 29,385.00

D E D U C T I O N S

Deduction	Effectively	Termination	Amount	Deduction	Effectively	Termination	Amount
Code Description	Date	Date	Reduction	Code Description	Date	Date	Reduction
0003 GSIS PERSONAL SHARE			2,464.22				
0111 MEDICARE (PHILHEALTH)			410.00				
0222 PAG-IBIG FUND			150.00				
0036 SIA WITHHOLDING TAX			714.00				
0001 GSIS POLICY LOAN	05 2018	08 2020	200.00				
0129 GSIS EDUC ASST LOAN	05 2018	08 2020	216.00				
0132 GSIS CONSOLIDATED LOAN	09 2019	12 2020	4,439.00				
0007 DECS PROVIDENT FUND	01 2009	03 2021	1,889.00				
0136 PAG-IBIG MULT-PURPOSE LN	07 2020	02 2021	1,790.00				
Total Deductions:			11,854.22				
Net Pay:			17,530.78				

A – PLI loan amortization already incorporated and deducted in the pay slip on April 2020

B – Bumped off by Pag-IBIG Multi-Purpose Loan amortization incorporated on July 2020

FEBRUARY 2020

02/28/2020 For the Month of February, 2020 Page 1 of 1

Name: [REDACTED] SSN: [REDACTED] Agency: [REDACTED]
 Employee No: [REDACTED] Account No: [REDACTED] Div: 1
 Date of Hiring: [REDACTED] Date of Retirement: [REDACTED] Sta: 1
 Position: 2140 TEACHER II Gross Salary: 21,510.00
 Grade: 12 Step: 1 PAYABLE: 2,000.00
 Tax Code: 11 Married - 4 Dependents Gross Compensation: 21,510.00
 Amount of Exemption: 150,000

DEDUCTIONS

Description	Effectivity	Termination	Amount	Deduction	Effectivity	Termination	Amount
Code Description	Date	Date	Deduction	Code Description	Date	Date	Deduction
0004 GROSS PERSONNEL SHARE			2,115.90				
0111 MEDICARE (PAYROLL TAX)			952.45				
0222 SOCIAL SECURITY TAX			160.00				
0106 PAY WITHHOLDING TAX			21.62				
0004 GROSS PERSONNEL SHARE	01/2020	01/2020	15.41				
0106 PAY WITHHOLDING TAX	01/2020	01/2020	1.14				
0106 PAY WITHHOLDING TAX	01/2020	01/2020	767.94				
0152 GILL CONSOLIDATED LOAN	01/2020	01/2020	4,757.40				
0152 GILL CONSOLIDATED LOAN	01/2020	12/2020	31,098.48				
Total Deductions:			20,130.73				
Net Pay			1,379.27				

EMPLOYEE INFORMATION
 DIV CODE: [REDACTED] STATION: [REDACTED]
 EMPLOYEE ID: [REDACTED] AGENCY CODE: [REDACTED]
 FUNDING CODE: [REDACTED] TAX: [REDACTED]

MARCH 2020

03/28/2020 For the Month of March, 2020 Page 1 of 1

Name: [REDACTED] SSN: [REDACTED] Agency: [REDACTED]
 Employee No: [REDACTED] Account No: [REDACTED] Div: 1
 Date of Hiring: [REDACTED] Date of Retirement: [REDACTED] Sta: 1
 Position: 2140 TEACHER II Gross Salary: 21,510.00
 Grade: 12 Step: 1 PAYABLE: 2,000.00
 Tax Code: 11 Married - 4 Dependents Gross Compensation: 21,510.00
 Amount of Exemption: 150,000

DEDUCTIONS

Description	Effectivity	Termination	Amount	Deduction	Effectivity	Termination	Amount
Code Description	Date	Date	Deduction	Code Description	Date	Date	Deduction
0004 GROSS PERSONNEL SHARE			2,115.90				
0111 MEDICARE (PAYROLL TAX)			952.45				
0222 SOCIAL SECURITY TAX			160.00				
0106 PAY WITHHOLDING TAX			21.62				
0106 PAY WITHHOLDING TAX	01/2020	01/2020	4,757.40				
0152 GILL CONSOLIDATED LOAN	01/2020	01/2020	1,451.00				
0152 GILL CONSOLIDATED LOAN	01/2020	01/2020	1,451.00				
Total Deductions:			10,919.37				
Net Pay			10,590.63				

A – PLI loan amortization already incorporated and deducted in the pay slip on January 2020

B – Bumped off by Pag-IBIG Multi-Purpose Loan amortization incorporated on March 2020