



Republic of the Philippines  
Department of Education  
Region VII, Central Visayas  
CITY SCHOOLS DIVISION-TAGBILARAN  
City of Tagbilaran



February 27, 2018

DIVISION MEMORANDUM

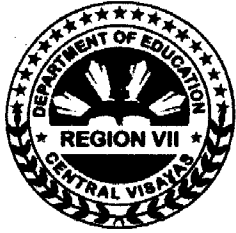
NO. 123 s. 2018

**PARTIAL IMPLEMENTATION OF DEPED ORDER NO. 05, S. 2018 FOR THE  
PAYROLL MONTH OF FEBRUARY 2018**

TO: All Section Chiefs  
Education Program Supervisors  
Public Schools District Supervisor  
Public Elementary and Secondary School Heads  
All Others Concerned

1. In consonance to the Memorandum from the Office of Victoria L. Medrana Catibog, Undersecretary for Finance- Disbursements & Accounting, duly supported with Regional Memo no. 0156, s. 2018 entitled "Partial Implementation of DepEd Order No. 05, s. 2018 For The Payroll Month of February 2018", DepEd Tagbilaran City Schools Division hereby releases this Memorandum for the information, guidance and compliance.
2. For complete details, please refer to the attached communications.
3. Immediate dissemination of this Memorandum is desired.

  
**VIRGINIA C. ZAPANTA, Ed.D. , CESO V**  
Schools Division Superintendent *zsel*



REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
KAGAWARAN NG EDUKASYON  
DEPARTMENT OF EDUCATION  
REHIYON VII, GITNANG VISAYAS  
REGION VII, CENTRAL VISAYAS  
Sudlon, Lahug, Cebu City



REGIONAL MEMORANDUM

No. **0156**, s. 2018

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FEB 23 2018

**PARTIAL IMPLEMENTATION OF DEPED ORDER NO. 05, S. 2018 FOR THE  
PAYROLL MONTH OF FEBRUARY 2018**

- To: All Schools Division Superintendents  
Chief, Administrative Service and Finance Division  
Heads, Implementing Unit Secondary Schools  
All Others Concerned
1. For the information and guidance of all concerned, this Office disseminates the Memorandum issued on February 15, 2018, by the Office of Victoria L. Medrana Catibog, Undersecretary for Finance - Disbursements and Accounting, which is self-explanatory.
  2. Please refer to the attached Office Memorandum for your perusal.
  3. Immediate dissemination and compliance of this Memorandum is desired.

  
**JULIET A. JERUTA**

Director III

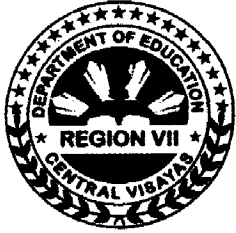
Officer-in-Charge

Office of the Regional Director

JAJ/VVY/BBS  
0721991

Office of the Director (ORDir), Tel. Nos.: (032) 231-1433; 231-1309; 414-7399; 414-7325; Office of the Assistant Director, Tel. No.: (032) 255-4542  
Field Technical Assistance Division (FTAD), Tel. Nos.: (032) 414-7324 Curriculum Learning Management Division (CLMD), Tel. Nos.: (032) 414-7323  
Quality Assurance Division (QAD), Tel. Nos.: (032) 231-1071 Human Resource Development Division (HRDD), Tel. No.: (032) 255-5239  
Education Support Services Division (ESSD), Tel. No.: (032) 254-7062 Planning, Policy and Research Division (PPRD), Tel. Nos.: (032) 233-9030;  
414-7065 Administrative Division, Tel. Nos.: (032) 414-7326; 414-4367; 414-7366; 414-7322; 414-4367  
Finance Division, Tel. Nos.: (032) 256-2375; 253-8061; 414-7321

*“ EFA 2015: Karapatan ng Lahat, Pananagutan ng Lahat ”*



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**REHIYON VII, GITNANG VISAYAS**  
**REGION VII, CENTRAL VISAYAS**  
Sudlon, Lahug, Cebu City



**REGIONAL MEMORANDUM**



FEB 23 2018

No. 0157, s. 2018

**PARTIAL IMPLEMENTATION OF DEPED ORDER NO. 05, S. 2018 FOR THE  
PAYROLL MONTH OF FEBRUARY 2018**

To: All Schools Division Superintendents  
Chief, Administrative Service and Finance Division  
Heads, Implementing Unit Secondary Schools  
All Others Concerned

1. For the information and guidance of all concerned, this Office disseminates the Memorandum issued on February 15, 2018, by the Office of Victoria L. Medrana Catibog, Undersecretary for Finance - Disbursements and Accounting, which is self-explanatory.
2. Please refer to the attached Office Memorandum for your perusal.
3. Immediate dissemination and compliance of this Memorandum is desired.

  
**JULIET A. JERUTA**  
Director III  
Officer-in-Charge  
Office of the Regional Director 

JAJ/VVY/BBS  
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Republic of the Philippines  
**Department of Education**



Department of Education  
 Region VII, Central Visayas

19-Feb-18

-400

*Office of the Undersecretary for Finance  
 Disbursements and Accounting*

February 15, 2018

**MEMORANDUM**

**To: ALL REGIONAL DIRECTORS  
 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: PARTIAL IMPLEMENTATION OF DEPED ORDER NO. 5, S. 2018 FOR THE  
 PAYROLL MONTH OF FEBRUARY 2018**

Please see attached subject DepEd Order (DO), entitled, "Implementation of P 5,000.00 Net Take Home Pay for Department of Education Personnel," for your guidance, immediate implementation, and dissemination.

In relation to this, please be advised that item 3.b. in the subject DO, the order of preference of salary deductions due to entities falling under categories (b), (c), (d), (e), and (f), will not yet be implemented in the payroll month of February 2018. This is due to the lack of time to categorize and validate the codes in view of the scheduled release of salaries for this payroll month. Pending the classification and categorization of the codes, the first-in first-served system will apply to the said deductions. Nonetheless, all other provisions in the DO will be implemented, including the minimum monthly net take home pay (NTHP) of P5,000 (item 2) and prioritization of mandatory deductions (item 3.a.).

The payroll program for the partial implementation of the DO, as discussed above, will be e-mailed by the Information and Communications Technology Service – Solutions Development Division (ICTS-SDD) to the respective e-mail addresses of the Payroll Services Units 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](mailto:mario.valenton@deped.gov.ph), for questions related to the payroll program.

Finally, all DepEd Offices that are unable to implement the minimum P5,000 monthly NTHP for the current payroll month are instructed to write the Office of the Secretary, copy furnished this Office, **on or before February 28, 2018**, to inform and explain why the minimum P5,000 monthly NTHP could not be implemented for the payroll month of February 2018.

For compliance.

  
**V. L. M. CATIBOG**

Attachment: As stated.

Copy furnished:

**LEONOR MAGTOLIS BRIONES**  
 Secretary, this Department

**ABRAM Y.C. ABANIL**  
 Director IV, ICTS, this Department



Republic of the Philippines  
**Department of Education**

15 FEB 2018

DepEd ORDER  
 No. **05** s. 2018

**IMPLEMENTATION OF P 5,000.00 NET TAKE HOME PAY  
 FOR DEPARTMENT OF EDUCATION PERSONNEL**

To: Undersecretaries  
 Assistant Secretaries  
 Bureau and Service Directors  
 Regional Directors  
 Schools Division Superintendents  
 Public Elementary and Secondary Schools Heads  
 All Others Concerned

1. Section 48 of the General Provisions of Republic Act No. (RA) 10964, the General Appropriations Act for Fiscal Year 2018, entitled, *An Act Appropriating Funds for the Operation of the Government of the Republic of the Philippines from January One to December Thirty One, Two Thousand and Eighteen, and for Other Purposes*, provided for Authorized Deductions, as follows:

*Sec. 48. Authorized Deductions. Deductions from salaries and other benefits accruing to any government employee, chargeable against the appropriations for Personnel Services, may be allowed for the payment of an individual employee's contributions or obligations due to the following, and in the order of preference stated below:*

- (a) The BIR, PHILHEALTH, GSIS and HDMF;
- (b) Non-stock savings and loan associations and mutual benefit associations duly operating under existing laws and cooperatives which are managed by and/or for the benefit of government employees;
- (c) Associations or provident funds organized and managed by government employees for their benefit and welfare;
- (d) GFIs authorized by law and accredited by appropriate government regulating bodies to engage in lending;
- (e) Licensed insurance companies; and
- (f) Thrift banks and rural banks accredited by the BSP.

*In no case shall the foregoing deductions reduce the employee's monthly net take home pay to an amount lower than Five Thousand Pesos (P5,000).*

2. The Net Take Home Pay (NTHP) threshold is mandatory. Any financial obligation incurred by any personnel of the Department of Education (DepEd) shall not be deducted from his/her monthly salary if such deduction will lower his/her NTHP beyond the P5,000.00 threshold. No waivers effectively reducing the NTHP shall be allowed.

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 (f), 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.

4. The loans on record that cannot be deducted because of the NTHP threshold shall be reflected in the payslip as Undeducted Obligations.

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.

6. All DepEd personnel are reminded of the consequences of applying for loans with lending institutions. Delay in the payment of loans may result in the imposition of penalties and accrued interests by the PLIs and the GSIS. DepEd personnel whose loans are not deducted under the APDS are advised to pay their loans directly to their respective lenders.

7. The Undersecretary for Finance-Disbursements and Accounting (DA), in coordination with all appropriate offices at the central and field offices, shall effect the necessary adjustments in the payroll deduction schedule pursuant to the provisions of this Order.

8. This Order shall take effect immediately upon its issuance.

9. Heads of offices and of schools are ordered to post this Order in conspicuous places within their premises.

10. Immediate dissemination of and strict compliance with this Order is directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Encl.: N o n e

Reference: N o n e

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

BENEFITS  
DEDUCTIONS  
EMPLOYEES  
OFFICIALS  
PAYMENTS  
POLICY  
SALARY