



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF EDUCATION
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE – MARIKINA CITY

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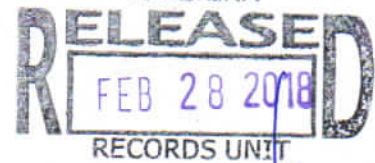


February 26, 2018

MEMORANDUM TO:

Chief Education Supervisors – CID and SGOD
Elementary and Secondary School Principals
Officers-In-Charge
Public Schools
All Concerned

DIVISION OF CITY SCHOOLS
MARIKINA



**IMPLEMENTATION OF P5,000.00 NET TAKE HOME PAY
FOR DEPARTMENT OF EDUCATION PERSONNEL**

Please see attached **Memorandum No. 24, s. 2018** from the Office of **ATTY. JOYLYN P. DULNUAN**, Officer In-Charge, Office of the Chief Administrative Officer, DepEd-NCR, and the Memorandum from Undersecretary Victoria L. Medrana-Catibog, Finance - Disbursements and Accounting (DA), regarding **implementation of P5,000.00 Net Take Home Pay for Department of Education Personnel**, contents of which is self-explanatory.

Immediate and wide dissemination is highly enjoined.


SHERYLL T. GAYOLA
Officer In-Charge

Office of the Schools Division Superintendent



PAMBANSANG PUNONG REHIYON
(NATIONAL CAPITAL REGION)

Daang Misamis, Bago Bantay, Lungsod Quezon
(Misamis St., Bago Bantay, Quezon City)

By: [Signature]
Date: 20 FEB 2018 Time: 4-
February 19, 2018

Memorandum
No. 24, s. 2018

**IMPLEMENTATION OF P5,000.00 NET TAKE HOME PAY FOR
DEPARTMENT OF EDUCATION PERSONNEL**

DIVISION OF CITY SCHOOLS
MARIKINA

To : Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

RECEIVED
21 FEB 2018
RECORDS UNIT
1:10

- Enclosed is a copy of DepEd Order No. 5, s. 2018 dated February 15, 2018 from Secretary Leonor Magtolis Briones, Department of Education, Meralco Avenue, Pasig City, together with the Unnumbered Memorandum of Undersecretary for Finance-Disbursements and Accounting (DA) Victoria L. Medrana Catibog for partial implementation of DepEd Order No. 5, s. 2018 for the payroll month of February, contents of which are self-explanatory, for information and guidance of all concerned.
- Immediate dissemination thereof.

[Signature]
ATTY. JOYLYN P. DULNUAN
Chief Administrative Officer
Officer-In-Charge

Reference:

DepEd Order No. 5, s. 2018
Unnumbered Memorandum dated February 15, 2018

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

BENEFITS	DEDUCTIONS
EMPLOYEES	OFFICIALS
PAYMENTS	POLICY
SALARY	

SDO-MARIKINA
RECEIVED
ACCOUNTING
BY: [Signature]
DATE: 2/22/18
8:24 A.M.

*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**

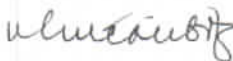
Please see attached subject DepEd Order (DO), entitled, "Implementation of P 5,000.00 Net Take Home Pay for Department of Education Personnel," for your guidance, immediate implementation, and dissemination.

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, 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 **O R D E R**
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

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