Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2020-0567

TO : **REGIONAL DIRECTORS**
BUREAU OF HUMAN RESOURCE AND ORGANIZATION
DEVELOPMENT (BHROD) DIRECTOR
SCHOOLS DIVISION SUPERINTENDENTS
SCHOOL HEADS OF IMPLEMENTING UNIT-SECONDARY
SCHOOLS (IU-SS)

ATTENTION: Regional Chiefs of Finance and Administrative Division
Chief of Personnel Division, BHROD
Heads of Regional Payroll Services Unit
Schools Division Office-Heads of Accounting and Personnel Sections
Payroll Processors of IU-SS

FROM : **ANNALYN M. SEVILLA**
Undersecretary

SUBJECT : **SUBMISSION OF REPORT/DATA ON LOANS UNDER THE AUTOMATIC**
PAYROLL DEDUCTION SYSTEM (APDS)

DATE : **October 16, 2020**

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1.   This pertains to the maintenance and monitoring of pertinent APDS data that should be maintained by the Finance Service-Employee Accounts Management Division (FS-EAMD), the APDS Secretariat, and in anticipation for other related inquiries with regard to the Department's APDS Program that might be raised by the Oversight Committee in the next deliberation of the DepEd Budget for Fiscal Year (FY) 2021.

2.   In this connection, **the Chief of Personnel Division, BHROD and all Regional Directors** (*Attention: Regional Office Chiefs of Finance and Administrative Divisions; Schools Division Office - Head of Accounting and Personnel Sections; and School Heads of IU-SS*), are hereby directed to submit the following payroll data, to FS-EAMD (for the hard copies) and at email address fs.eamd@deped.gov.ph (for the soft copies):

   a.   Report on loans integrated in the payroll in favor of private lending institutions (PLIs) accredited under the APDS, and the government financial institutions (GFIs), i.e., Pag-IBIG, GSIS, Land Bank of the Philippines as well as DepEd Provident Fund, based on the attached template (in MS Excel format), with schedules of submission, signed as certified correct, as follows:

Year/Month	Timetable
1. FY 2010 to 2019 (last 10 years)	On or before October 21, 2020
2. As of September 2020	On or before October 21, 2020
3. As of October 2020 onwards, on a monthly basis	One and a half month after each payroll month *[e.g., for as of October 2020 payroll month, the report as consolidated (CO-paid, and RPSU- and IU-SS paid) must be submitted on or before December 15, 2020, then for November 2020, it must be submitted on January 15, 2020, and so forth]*

b. Payroll database, on a monthly basis, as required in the Memorandum No. DM-OUFDA-2019-0004 dated January 25, 2019 entitled *"Regular Submission of Payroll Files,"* copy attached. This Office has been informed that not all regions submitted their payroll database as consolidated regularly, hence, reiterated. The Personnel Division-BHROD is likewise instructed to accomplish the Enclosure to the said Memorandum [Summary of Deductions and Undeducted Obligations for DepEd Central Office (CO)], from January 2019 onwards.

c. Processed payroll/Disbursement Vouchers for PLIs and GFIs' remittances, supported by Abstract of Deductions, with the following schedules:

Payroll Months	Timetable
1. January to December 2019	On or before October 30, 2020
2. January to August 2020	On or before October 30, 2020
3. September 2020 onwards	One and a half month after each payroll month *(e.g., for September 2020 payroll month, the copies of the required documents, as consolidated (CO-paid, and RPSU- and IU-SS paid)· must be submitted on or before November 15, 2020, and so forth)*

d. Report on stale checks, if any, payable to PLIs and GFIs, also on a monthly basis, schedule of which is the same as Item a.3 above, from payroll month of October 2020 onwards. For September 2020 payroll month, said report must be submitted on or before October 30, 2020.

3.   The Chief of Personnel Division and the Regional Chiefs of Finance/Administrative Division must ensure the timely submission of all the required data as **consolidated (i.e., CO-paid for Central Office, and RPSU and IU-SS paid for the region-wide consolidation).** The APDS Secretariat shall regularly coordinate with your respective regions, in this regard.

4.   For compliance.

No.	Accredited Entity	Year Accredited	Total Outstanding Loan*	Total Average Monthly Remittance*	Total Number of Indebted DepEd Personnel*
Total					

* On a year to year basis for the *last ten (10) years.*

DM – OUFDA – 2019 – _0004_

January 25, 2019

To: ALL REGIONAL DIRECTORS
           DIRECTOR, BUREAU OF HUMAN RESOURCE AND ORGANIZATION
               DEVELOPMENT
           DIRECTOR, ADMINISTRATIVE SERVICE
           ALL SCHOOLS DIVISION SUPERINTENDENTS
           ALL HEADS, IMPLEMENTING UNIT (IU) SECONDARY SCHOOLS

Attention: *Chiefs, Regional Administrative and Finance Divisions*
            Officer-in-Charge, Central Office Personnel Division
            Heads of Regional Payroll Services Unit (RPSU)

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

Subject: **REGULAR SUBMISSION OF PAYROLL FILES**

1.   Paragraph 45.4 of Enclosure 1 of DepEd Order No. 18, s. 2018 entitled "*Revised Guidelines on Accreditation/Re-accreditation of Private Entities under the Automatic Payroll Deduction System (APDS) Program,*" requires the APDS Secretariat as among its responsibilities, to collect, analyze and report data on contributions and obligations of DepEd personnel covered by the APDS.

2.   In this regard, the Heads of RPSUs and IUs are hereby instructed to furnish the Employee Account Management Division, the designated APDS Secretariat, with the payroll files enumerated below, for all implementing and non-implementing units, the payrolls of which are processed using the FoxPro payroll program, **covering the payroll months July to December 2018.**

FILE TYPE	RENAME TO:
MASTFILE	MASTFILE_<ROP/SDO/IU School Name>.DBF
DEDFILE	DEDFILE_<ROP/SDO/IU School Name>.DBF
INCLUDED	INCLUDED_<ROP/SDO/IU School Name>.DBF
EXCLUDED	EXCLUDED_<ROP/SDO/IU School Name>.DBF
PYENT	PYENT_<ROP/SDO/IU School Name>.DBF

3.   IUs, the payrolls of which are *not* processed using FoxPro, including Central Office (CO), Baguio Teachers Camp (BTC), and certain IU secondary schools, are advised to prepare a **Summary of Deductions and Undeducted Obligations per Entity** per required payroll month mentioned above, using the attached template.

4.   IU secondary schools shall submit the aforementioned files to their respective Regional Offices for consolidation, while the ROs, CO, and BTC shall directly submit these files to **fs.eamd@deped.gov.ph** using e-mail subject, "Submission of July to December 2018 Payroll Files" on or before **January 31, 2019.**

5.   Moreover, for every succeeding payroll month starting January 2019, all the aforementioned payroll files and summaries must be e-mailed **on or before the 15th day of the succeeding month** (e.g. payroll files for month of January 2019 should be submitted on or before February 15, 2019, and so on), using e-mail subject, "Submission of <Month Year> Payroll Files."

6.   In addition to the files required in items 2, 3, and 5 of this memorandum, all Regional Offices (ROs) are also required to submit a masterlist of IUs, indicating therein the accountability of and system used in payroll processing, in accordance with the following template:

Schools Division	Station Code (if any)	Six-digit School ID (for schools only)	Name of Implementing Unit	Office Accountable for Payroll Processing (RO/SDO/IU)	Payroll System Used (FoxPro, MS Excel, etc.)

In case of updates, the concerned ROs must submit a revised masterlist of IUs wherein the changes are highlighted.

7. .   Please note that the payroll files that will be submitted in compliance to this Memorandum will be treated as official.

8.   For compliance.

V. L. M. CATIBOG

Encl.: As stated.

/eamd

Summary of Deductions and Undeducted Obligations per Entity
For the Payroll Month of *<Month, Year>*

DepEd Region _____
Schools Division of _____
<Name of Implementing Unit and 6-digit School ID if applicable>.

Total No. of Personnel in the Payroll: _____

No.	Deduction Code	Name of Entity	Loan Deduction? Y/N	Deducted Obligations			Undeducted Obligations			Total		
				No. of Employees	No. of Deductions	Amount of Deductions (PhP)	No. of Employees	No. of Deductions	Amount of Deductions (PhP)	*No. of Employees***	No. of Deductions	Amount of Deductions (PhP)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l) = (f) + (i)	(m) = (g) + (j)
1		BIR Withholding Tax*	N									
2		GSIS Employee Share*	N									
3		PhilHealth Employee Contribution*	N									
4		Pag-IBIG Employee Contribution*	N									
5		GSIS Conso-Loan	Y									
6		GSIS Financial Assistance Loan	Y									
		...										
		Private Entity 1										
		Private Entity 2										
...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total										**		

Prepared by:

<Signature>
<Name>
<Position, Office>

Noted by:

<Signature>
<Name>
<Position, Office>

Notes:
* Include the four (4) mandatory deductions, namely, Withholding tax due to BIR, GSIS Employee Share, PhilHealth Employee Contribution, and Pag-IBIG Employee Contribution.
** Figures under the Total No. of Employees (column k) should be the unique count of personnel who have deducted and undeducted obligations for each entity. It may be equal to or less than the total of columns (e) and (h) for each row. Similarly, the Grand Total for that column is not necessarily the sum of the figures, but should be equal to the "Total No. of Personnel in the Payroll".