

Republic of the Philippines  
**Department of Education**

OFFICE OF THE UNDERSECRETARY FOR FINANCE



**MEMORANDUM**  
**OUF-OUHROD-2023-0007**



**TO:**

- DIRECTOR OF FINANCE SERVICE (FS)**
- DIRECTOR OF BUREAU OF HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT (BHROD)**
- DIRECTOR OF ADMINISTRATIVE SERVICE (AD)**
- REGIONAL DIRECTORS (RDs)**
- SCHOOLS DIVISION SUPERINTENDENTS (SDSs)**
- SCHOOL HEADS OF IMPLEMENTING UNIT-SECONDARY SCHOOLS (IU-SSs)**

**ATTENTION:** *Regional Chiefs of Finance and Administration Divisions  
Heads of Finance and Administration Units  
Designated Agency Authorized Officers (AAO)  
Designated Electronic Remittance File (ERFs) Handlers  
IU-SS Administrative Officers (AOs)*

**FROM:** *[Signature]*  
**ANNALYN M. SEVILLA**  
Undersecretary for Finance

*[Signature]*  
**GLORIA JUMADIL-MERCADO**  
Undersecretary for Human Resource and Organizational Development (BHROD)

**SUBJECT:** **RECONSTITUTION OF THE DEPARTMENT OF EDUCATION CENTRAL OFFICE TECHNICAL WORKING GROUP (TWG) FOR THE MANAGEMENT AND RECONCILIATION OF ALLEGED PREMIUM DEFICIENCIES OF THE GOVERNMENT SERVICE INSURANCE SYSTEM (GSIS)**

**DATE:** **July 20, 2023**

1. For the information and guidance of all concerned, the **DepEd Central Office TWG** in-charge of the management and reconciliation of the alleged GSIS premium deficiencies pursuant to Memorandum OUF No. 2021-0384 dated June 3, 2021, copy attached, is hereby reconstituted as follows:

	<b>Designation</b>	<b>Incumbent</b>
Team Leaders:	a. Director IV of BHROD	Dir. Resty C. Osias
	b. Director IV of Administrative Service	Dir. Robert M. Agustin
	c. Director IV of Finance Service	Dir. Ana Marie C. Calapit

**JUL 28 2023**

PRINCESS T. BAQUIN

*[Handwritten notes]*



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

	<b>Designation</b>	<b>Incumbent</b>
Members:	a. Director III of BHROD b. Chief Administrative Officer (CAO), Personnel Division (PD) c. CAO, Employee Account Management Division (EAMD) d. Department Chief Accountant, Accounting Division (AD) e. Supervising Administrative Officer, EAMD f. Designated Agency Authorized Officer (AAO), PD g. Designated Electronic Remittance File (ERF) Handler, PD h. Administrative Officer V, PD i. Representative from Information and Communications Technology Service (ICTS)	Dir. Mario M. Bermudez Albert Jerome C. Andres  Louisa S. Roberto  Ma. Rhunna L. Catalan  Elmer B. Enriquez  Reina Joy Samson-Comabras  Ricardo H. Clenuar  Jonathan F. Batenga (To be assigned by the Director of ICTS)
Secretariat	a. EAMD - Overall Secretariat b. Personnel Division c. Accounting Division	

2. The composition of the TWGs in the Regional and Schools Division Offices and IU-SSs shall remain the same.
3. The Oversight Executive Committee (ExeCom) Leads shall still be the Undersecretaries for HROD, Finance, and Administration, with the Undersecretary for Finance as the Overall ExeCom in-charge.
4. The Team Leaders of the Central Office TWG shall notify in writing the office of the ExeCom Leads, in case of changes in the name of incumbent(s) or representative(s) of the members of the TWG.
5. The DepEd Central Office TWG is expected to strategize the completion of the reconciliation of the GSIS deficiencies and regularly submit written reports to the ExeCom Leads on the status, progress, and any pertinent information relative to the reconciliation process. Thus, the full cooperation of the TWGs from the DepEd field offices/schools is earnestly requested.
6. All other directives specified in Memorandum OUF 2021-0384 shall remain to be enforced.
7. Please be guided accordingly.

*Handwritten signature*



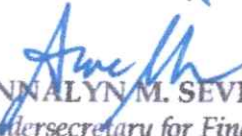
Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE


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MEMORANDUM  
OUF-2021-0384

TO : ASSISTANT SECRETARY FOR FINANCE  
DIRECTOR OF BUREAU OF HUMAN RESOURCE AND  
ORGANIZATIONAL DEVELOPMENT (BHROD)  
DIRECTOR OF INFORMATION COMMUNICATION AND  
TECHNOLOGY SERVICE  
DIRECTOR OF ADMINISTRATIVE SERVICE  
REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS  
SCHOOL HEADS OF IMPLEMENTING UNIT-SECONDARY  
SCHOOLS (IU-SS)

ATTENTION : *Regional Chiefs of Finance and Administrative Divisions*  
*Heads of Finance and Administrative Units*  
*Designated Agency Authorized Officers (AAOs)*  
*Designated Electronic Remittance File (ERFs) Handlers*  
*IU-SS Administrative Officers*  
*IU-SS Accountant/Bookkeepers*

FROM :   
ANNALYN M. SEVILLA  
*Undersecretary for Finance*

  
JESUS L. R. MATEO  
*Undersecretary for Planning and Human Resource and  
Organizational Development*

SUBJECT : CREATION OF TECHNICAL WORKING GROUPS (TWGs)  
FOR THE MANAGEMENT AND RECONCILIATION OF  
DEPARTMENT OF EDUCATION'S GSIS ALLEGED PREMIUM  
DEFICIENCIES

DATE : June 3, 2021

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1. Background:

1.1 On 11 September 2012, a DBM-DepEd-GSIS Tripartite Memorandum of Agreement was executed by former Department Secretaries Florencio B. Abad (DBM), Bro. Armin A. Luistro, FSC (DepEd) and GSIS President/General Manager Robert G. Vergara, to account for the Government Share (GS) portion of the GSIS premiums deficiencies. The GS pertains to the 12% employer's share in the premium contribution as defined in Section 5 of RA 8291. The MOA covered only the GS

component of the premium deficiencies of 784,602 DepEd teaching and non-teaching personnel from 01 July 1997 to 31 December 2010, based on the Service Records submitted by DepEd and on file with the GSIS as of 17 May 2011. It was acknowledged by DepEd that an obligation payable to the GSIS for the GS component of the premium contributions of all DepEd personnel for the said period in the amount of Php6,923,369,633.15 while the GSIS agreed to condone in its entirety, the interest due on the premium deficiencies-GS amounting to P14,041,029,495.73 computed as of May 2012.

Also based on the aforementioned Tripartite MOA, the exclusion of Personal Share (PS) component of the premium contributions in the Restructured Obligation does not constitute a waiver on the part of GSIS to collect the same. The said exclusion resulted in the proportionate adjustment in the records of creditable service of the affected personnel.

Subsequently, the DBM paid GSIS a total of P6,374,948,025.49, net of discounts and adjustments to cover the GS premium deficiencies for the said period.

- 1.2 However, GSIS raised that DepEd still has GS premium deficiency balance of P96,957,570.50 which was then requested for release of fund to DBM by former DepEd Undersecretary Reynaldo D. Laguda on 05 April 2016. DBM responded on 20 April 2016 stating that the claim was outside the coverage of the previous MOA, thus, needing further negotiations by DepEd, DBM and GSIS, before it can be charged against FY 2016 Miscellaneous Personnel Benefits Fund (MPBF).
- 1.3 In a letter dated 10 July 2019, Acting Senior Vice President Eduardo V. Fernandez, GSIS-NCR Operations Group, requested DepEd for assistance in providing them information as to the status of 884,739 DepEd personnel (i.e. separated from service, transferred, etc.) and the effectivity date for updating of their records. Nine (9) Compact Discs (CDs) were transmitted to DepEd containing datasets on the premium deficiencies for the period 1997 to 2018 (including list of DepEd agencies with premium deficiencies) with a total of Php20,275,115,974.98.

Atty. Anne Rachel C. Miguel, former Director of Finance Service- Legal Support (now Director IV for BHRD and CSSO), in coordination with Director Robert M. Agustin of Administrative Service, the Employee Account Management Division as well as the Personnel Division, conducted series of meetings/coordination with the GSIS on the matter, to strategize the validation of the reported deficiencies. Correspondingly, three (3) new CDs were then delivered to DepEd by the GSIS on 20 November 2019. Reasons stated on this issue were as follows:

- a. Non-/delayed deduction of GSIS premiums for newly hired/re-employed/reinstated employees; other offices/schools waited for CSC's confirmation of their appointment before the salary of such DepEd employee could be integrated in the payroll;
- b. Salary adjustments of DepEd employees (e.g., step increment, promotion, salary increase) as well as the records of transferred personnel were not updated on time; and
- c. Non-submission of billing statement to DepEd's payroll servicing units, prior to implementation of GSIS' eBilling and Collection System (eBCS).

1.4 The latest dataset transmitted by the GSIS reveals that DepEd still has the following deficiencies:

Year	PS	GS	Total
1997 to 2010	4,960,320,839.01	402,747,559.43	5,363,068,389.44
2011 to 2019 (up to September only)	2,990,879,825.94	3,988,639,427.30	6,979,519,253.24
<b>Total</b>	<b>7,951,200,664.95</b>	<b>4,391,386,986.73</b>	<b>12,342,587,642.68</b>

1.5 Since the issuance of various memoranda that aimed to address the continuing problem of the unpaid premium contributions, DepEd has been active and collaborative with GSIS to implement a realistic and equitable solution to advance the interest of its intended beneficiaries.

1.6 The Department recognizes the need to expedite the process of reconciliation GSIS premium contributions for GS and PS of DepEd personnel, as well as records reconstruction, if necessary, to allow full restoration of their applicable retirement and other benefits to be provided by the GSIS, a huge task which would need an unwavering commitment from DepEd management. Non-settlement of these deficiencies would have an impact on the retirement benefits of the affected GSIS members. Hence, the proposed creation of Technical Working Groups (TWGs) for the purpose.

2. In line with this, the Director of BHRD and all Regional Directors are hereby instructed to organize the respective TWGs at the central, regional and schools division offices including Implementing Units (IU)-Secondary Schools (SS) under their jurisdictions, for the management and reconciliation of DepEd's GSIS Premium Deficiencies, both for GS and PS. The TWGs shall compose of the following:

Overall Execom In Charge - Undersecretary for Finance Secretariat: Employee Accounts Management Division		
OFFICE/ SCHOOL	TWG	OVERSIGHT
I. Central Office	<p><b>Team Leaders:</b></p> <ol style="list-style-type: none"> <li>1. Director of BHRD</li> <li>2. Director of Administrative Service</li> </ol> <p><b>Members:</b></p> <ol style="list-style-type: none"> <li>1. Chief Administrative Officer (CAO), Employee Account Management Division (EAMD)</li> <li>2. CAO, Personnel Division (PD)</li> <li>3. Department Chief Accountant, Accounting Division (AD)</li> <li>4. Designated AAO</li> <li>5. Designated ERF Handler</li> <li>6. Representative of ICTS</li> </ol> <p><b>Secretariat:</b></p> <ol style="list-style-type: none"> <li>1. EAMD - Overall Secretariat</li> <li>2. Accounting Division</li> </ol>	<p><b>ExeCom Leads:</b></p> <ol style="list-style-type: none"> <li>1. BHRD</li> <li>2. Administration; and</li> <li>3. Finance</li> </ol>

<b>Overall Execom In Charge - Undersecretary for Finance Secretariat: Employee Accounts Management Division</b>		
<b>II. Regional Office</b>	<p><b>Team Leader:</b> Assistant Regional Director</p> <p><b>Members:</b></p> <ol style="list-style-type: none"> <li>1. CAO/Supervising Administrative Officer (SAO) Administrative Division</li> <li>2. CAO/SAO, Finance Division</li> <li>3. Regional Accountant, Accounting Unit</li> <li>4. Head of Personnel Unit</li> <li>5. Head of Regional Payroll Services Unit</li> <li>6. Designated AAO</li> <li>7. Designated ERF Handler</li> <li>8. Representative from Information Technology Unit</li> </ol> <p><b>Secretariat:</b> Administrative Division or as designated by the RD</p>	<b>Regional Director</b>
<b>III. Schools Division Office</b>	<p><b>Team Leader:</b> Assistant Schools Division Superintendent</p> <p><b>Members:</b></p> <ol style="list-style-type: none"> <li>1. Head of Administrative Unit</li> <li>2. Head of Accounting Unit</li> <li>3. Head of Personnel Section</li> <li>4. Designated AAO</li> <li>5. Designated ERF Handler</li> <li>6. Representative from Information Technology Section</li> <li>7. School Heads of Non-IU Schools</li> </ol> <p><b>Secretariat:</b> Administrative Unit or as designated by the SDS</p>	<b>Schools Division Superintendent (SDS)</b>
<b>IV. IU-SS</b>	<p><b>Team Leader :</b> Assistant to the Principal, or equivalent</p> <p><b>Members:</b></p> <ol style="list-style-type: none"> <li>1. School Administrative Officer or equivalent</li> <li>2. School Accountant or Bookkeeper</li> <li>3. Designated AAO</li> <li>4. Designated ERF Handler</li> </ol> <p><b>Secretariat:</b> As designated by the School Head</p>	<b>School Head</b>

3. The TWGs to be organized shall perform the following responsibilities in their respective areas of jurisdictions:
  - a. Secure list of DepEd personnel whose GSIS premium contributions are subject for reconciliation, for validation/confirmation/appropriate action. The EAMD shall be responsible for disseminating the CO and regionwide lists.

- b. Based on the list provided by the GSIS through the EAMD, determine the names of DepEd personnel who are active and inactive as of December 2019;
  - c. Coordinate with the counterpart GSIS office or branch as well as the concerned DepEd personnel, the reconciliation of DepEd's GSIS Premium Deficiencies, both for GS and PS;
  - d. Review and prepare nationwide/region-wide/schools division-wide consolidation of all GSIS records reconciled. For IU-SS reports, these shall be submitted to the Schools Division Administrative Unit, for school's division-wide consolidation; and
  - e. Provide regular reports to oversight officials as consolidated by central/region/schools division, incorporating therein inputs/solutions on how to minimize or eliminate future premium deficiencies.
4. The oversight officials shall guide and ensure compliance with the above responsibilities of the TWGs as well as the submission of reports to DepEd CO for nationwide consolidation, for collaboration/negotiation with the GSIS Main Office.
  5. The Director of ICTS shall be responsible in providing necessary assistance with regard to computer-related matters in the conduct of the TWGs reconciliation.
  6. The Director of BHROD and Regional Directors are instructed to provide this Office with the following: a) names of their respective TWG members per office/school; b) DepEd e-mail addresses of the focal office/secretariat (template attached) intended for sending any communications on the matter. Please submit the said documents to the EAMD, for nationwide consolidation, on or before **June 30, 2021**.
  7. The TWGs at the regional offices are expected to submit to EAMD the validated details/information of DepEd personnel as consolidated, based on the URL specified as provided by the EAMD on or before **July 30, 2021**. It is understood that the provision on Data Privacy Act must be complied with by the TWGs.

OFFICE	REGION	GOOGLE SHEET LINK / URL
Regional Offices including Schools Division Offices and Implementing Units-Secondary Schools	CAR - Cordillera Administrative Region	<a href="https://bit.ly/3oFGvhl">https://bit.ly/3oFGvhl</a>
	NCR - National Capital Region	<a href="https://bit.ly/2TcbAgQ">https://bit.ly/2TcbAgQ</a>
	I - Ilocos Region	<a href="https://bit.ly/3wi2kWK">https://bit.ly/3wi2kWK</a>
	II - Cagayan Valley	<a href="https://bit.ly/3vgjP9K">https://bit.ly/3vgjP9K</a>
	III - Central Luzon	<a href="https://bit.ly/3hI8Odh">https://bit.ly/3hI8Odh</a>
	IVA - CALABARZON	<a href="https://bit.ly/34dhsIJ">https://bit.ly/34dhsIJ</a>
	IVB - MIMAROPA	<a href="https://bit.ly/3va3m6U">https://bit.ly/3va3m6U</a>
	V - Bicol Region	<a href="https://bit.ly/3bLnRze">https://bit.ly/3bLnRze</a>
	VI - Western Visayas	<a href="https://bit.ly/3wE13tp">https://bit.ly/3wE13tp</a>
	VII - Central Visayas	<a href="https://bit.ly/3ff40L7">https://bit.ly/3ff40L7</a>
	VIII - Eastern Visayas	<a href="https://bit.ly/3bKTj0G">https://bit.ly/3bKTj0G</a>
	IX - Zamboanga Peninsula	<a href="https://bit.ly/3hYkSf">https://bit.ly/3hYkSf</a>
X - Northern Mindanao	<a href="https://bit.ly/3hMAe1U">https://bit.ly/3hMAe1U</a>	

OFFICE	REGION	GOOGLE SHEET LINK / URL
	XI - Davao Region	<a href="https://bit.ly/3yviHRw">https://bit.ly/3yviHRw</a>
	XII - SOCCSKSARGEN	<a href="https://bit.ly/3wqTSo9">https://bit.ly/3wqTSo9</a>
	XIII - CARAGA	<a href="https://bit.ly/3yGpjge">https://bit.ly/3yGpjge</a>

8. The CO TWG is expected to submit initial report to the undersigned, on or before **August 31, 2021**, and every month thereafter or if the need arises on the status, progress, and any pertinent information relative to the reconciliation process.

9. For other information and queries, please contact EAMD at telephone numbers (02) 8633-7248 and (02) 86388640, or at e-mail address [fs.eamd@deped.gov.ph](mailto:fs.eamd@deped.gov.ph), copy furnished [roma.marienda@deped.gov.ph](mailto:roma.marienda@deped.gov.ph) and [elenita.palomero@deped.gov.ph](mailto:elenita.palomero@deped.gov.ph).

10. For immediate compliance.



Based on dataset transmitted by the GSIS last 27 November 2019, DepEd still have the following Deficiencies for period 1997-2010

No.	Region	PS Deficiency	GS Deficiency	Total Deficiency
1	Ilocos Region	219,142,615.68	22,648,493.06	241,791,108.73
2	Cagayan Valley	169,868,231.16	15,444,079.76	185,312,310.92
3	Central Luzon	529,570,759.60	46,262,764.36	575,833,523.96
4	CALABARZON	656,563,737.65	57,365,987.13	713,929,724.78
5	MIMAROPA	237,124,561.98	11,701,106.52	248,825,668.50
6	Bicol Region	355,766,805.84	33,893,534.02	389,660,339.86
7	Western Visayas	533,464,493.77	43,622,071.41	577,086,565.18
8	Central Visayas	314,533,796.70	25,336,337.49	339,870,134.19
9	Eastern Visayas	245,706,530.67	17,926,329.42	263,632,860.09
10	Zamboanga Peninsula	221,506,732.14	18,403,339.91	239,910,072.05
11	Northern Mindanao	202,452,678.91	11,066,948.18	213,519,627.09
12	Davao Region	193,347,909.32	10,182,304.28	203,530,213.60
13	SOCCSKSARGEN	183,163,197.11	14,032,847.78	197,196,044.89
14	Caraga Region	133,599,644.84	14,555,214.40	148,154,859.24
15	Bangsamoro	21,346,732.57	5,474,572.54	26,821,305.11
16	Cordillera	104,903,043.48	11,909,280.93	116,812,324.41
17	National Capital	638,259,367.59	42,922,339.26	681,181,706.85
<b>TOTAL</b>		<b>4,960,320,839.01</b>	<b>402,747,550.43</b>	<b>5,363,068,389.44</b>

Based on dataset transmitted by the GSIS last 27 November 2019, DepEd still have the following Deficiencies for period 2011 to 2018

#	Region	No. of Members	No. of Records	PS Deficiency	GS Deficiency	Total Deficiency
1	Ilocos Region	56,496	591,995	141,348,761.83	188,136,378.40	329,485,140.23
2	Cagayan Valley	38,659	466,216	117,760,450.99	157,149,262.54	274,909,713.53
3	Central Luzon	96,011	1,050,928	267,694,342.60	355,825,045.69	623,519,388.29
4	CALABARZON	108,502	1,721,933	321,369,953.94	428,273,151.64	749,643,105.58
5	MIMAROPA	36,028	337,674	121,204,157.51	160,744,842.26	281,948,999.77
6	Bicol Region	74,992	847,251	255,894,257.99	339,791,810.22	595,686,068.21
7	Western Visayas	83,096	1,616,206	222,625,936.19	298,052,945.61	520,678,881.80
8	Central Visayas	73,790	892,838	223,873,644.13	296,861,162.98	520,734,807.11
9	Eastern Visayas	61,737	742,343	173,080,389.55	229,853,802.24	402,934,191.79
10	Zamboanga Peninsula	43,374	898,750	266,362,943.77	353,975,138.61	620,338,082.38
11	Northern Mindanao	47,825	529,912	175,001,994.84	241,481,206.94	416,483,201.78
12	Davao Region	47,675	459,058	127,581,996.28	170,282,553.63	297,864,549.91
13	SOCCSKSARGEN	45,620	489,735	123,749,713.11	166,066,378.69	289,816,091.80
14	Caraga Region	33,472	525,191	101,385,577.03	135,506,457.78	236,892,034.81
15	Bangsamoro	2,194	35,956	8,014,974.20	10,678,594.82	18,693,569.02
16	Cordillera	20,265	207,789	50,224,677.21	66,493,493.74	116,718,170.95
17	National Capital	84,805	1,296,692	293,706,054.77	389,467,201.51	683,173,256.28
<b>TOTAL</b>		<b>954,541</b>	<b>12,710,465</b>	<b>2,990,879,825.94</b>	<b>3,988,639,427.30</b>	<b>6,979,519,253.24</b>