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Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

February 23, 2026

REGIONAL MEMORANDUM

No. **244** s. 2026

ADVISORY ON THE USAGE OF THE REFINED VERIFIER'S LEDGER V 2.0

To: Schools Division Superintendents
Division Payroll Incharge and Verifiers
All Others Concerned

1. Attached is Memorandum OASF-2026-409 with the subject: Advisory on the Usage of the Refined Verifier's Ledger V 2.0.
2. The Schools Division Superintendents shall ensure that the Agency Authority Officers (AAOs) and Loan Verifiers strictly comply with the net take home pay verification process before approving loans from GSIS, Pag-IBIG, and Land Bank.
3. With this, all verifiers are encouraged to utilize the Refined Verifier's Ledger v2.0 effective immediately.
4. Immediate dissemination of and strict compliance with this Memorandum are desired.

RONELO AL K. FIRMO CESO IV
Assistant Regional Director
Office-in-Charge
Office of the Regional Director

Enclosure: As stated

Reference: As stated

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

LEDGER

LOAN

VERIFICATION



AD-PS-EDR



Address: Government Center, Candahug, Palo, Leyte
Telephone No.: (053) 832-5738
Email Address: region8@deped.gov.ph
Website: region8.deped.gov.ph





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

MEMORANDUM

February 10, 2026
OASF-2026- 409

TO : **All Regional Directors**
All Schools Division Superintendents
All APDS Regional and Schools Division Task Force
All APDS Verifiers
All Others Concerned

FROM : **ATTY. EDSON BYRON K. SY**
Assistant Secretary for Finance
Officer-in-Charge *MA2.11*
Office of the Undersecretary for Finance

SUBJECT : **ADVISORY ON THE USAGE OF THE REFINED VERIFIER'S LEDGER V 2.0**

The Automatic Payroll Deduction System (APDS) is the Department of Education's (DepEd) program designed to manage and monitor the automatic deduction of loans, contributions, and other financial obligations from the salaries of DepEd teaching and non-teaching personnel. APDS ensures that such deductions are properly validated, aligned with the personnel's Net Take Home Pay (NTHP), and accurately reflected in the payroll system.

The Department has observed, however, that the process flow and methods of loan verification by APDS Verifiers across the regions are inconsistent. Some offices rely on Excel sheets, email threads, or even handwritten reports, which has created challenges in ensuring the accurate validation of all loan applications and other financial obligations prior to and after approval, and the maintenance of validation reports.

Additionally, it was noted that some Authorized Agency Officers (AAOs) and APDS Verifiers approved loan applications from government financial institutions—such as GSIS, Pag-IBIG, and Land Bank—without verifying the required NTHP. This oversight occasionally resulted in undeducted obligations, despite the integration of these loans into the payroll system.

To address these issues, DepEd, through the Finance Service - Employee Account Management Division (FS-EAMD) under APDS, developed the APDS Verifier's Ledger v1.3. This tool was specifically designed to validate the NTHP before approving any

loan, insurance, or membership application, thereby ensuring that obligations are within the personnel's financial capacity and aligned with payroll deductions.

Over time, changes in policy, system errors, and additional operational requirements highlighted the need for a more robust and user-friendly platform. This led to the development of the Modified Verifier's Ledger v2.0. Between October and December 2025, this version underwent pilot testing and roll-out to familiarize APDS Verifiers with its features, process flows, and improvements from the previous version. Feedback and recommendations from Regional Offices and Schools Division Offices were carefully incorporated, resulting in a refined and more effective ledger system.

With these enhancements in place, the Refined Verifier's Ledger v2.0 will now be implemented across all DepEd offices and schools. The updated system allows verifiers to efficiently and accurately validate loans, contributions, and other obligations deducted from the salaries of DepEd personnel, promoting uniformity, accuracy, and accountability in the process.

Each verifier will receive their log-in credentials via their official DepEd email address. Any additional account creation shall follow existing provisions. The database can be accessed through the following QR Code and link:



All verifiers are encouraged to explore the updated system, familiarize themselves with its features, and continue adhering to proper protocols, including data privacy, security, and confidentiality standards.

For further questions or clarifications regarding access or use of the Verifier's Ledger v2.0, you may coordinate with FS-EAMD, attention Mr. Santiago G. Estrella Jr., at santiago.estrella@deped.gov.ph.

For your guidance and reference.



Region VIII Eastern Visayas region8@deped.gov.ph



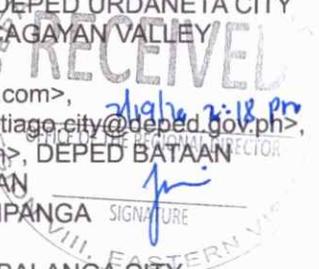
Advisory on the Usage of the DepEd-APDS Verifier's Ledger v2.0

2 messages

Employee Account Management Division <fs.eamd@deped.gov.ph>

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Good day.

In reference to the attached Memorandum OASF-2026-409 dated February 10, 2026, titled "Advisory on the Usage of the Refined Verifier's Ledger v2.0," please be informed that the Department of Education, through the Finance Service – Employee Account Management Division (FS-EAMD), has officially issued for implementation the DepEd-APDS Verifier's Ledger v2.0 across all DepEd offices and schools.

The updated system is intended to standardize and strengthen the validation of loans, contributions, and other financial obligations deducted from the salaries of DepEd personnel, ensuring compliance with the prescribed Net Take Home Pay (NTHP) requirements and promoting accuracy, uniformity, and accountability in APDS processes.

In this regard, all APDS Verifiers are advised to:

- Access the DepEd-APDS Verifier's Ledger v2.0 using the link/QR code provided in the memorandum
- Familiarize themselves with the updated features, process flow, and validation procedures
- Ensure strict adherence to data privacy, security, and confidentiality protocols in system usage

Individual login credentials shall be sent to each verifier through their official DepEd email address. Any requests for additional creation of verifier's account creation shall follow existing APDS provisions.

For technical concerns or support regarding access and utilization of the Verifier's Ledger v2.0, please submit your request through the User Support Form: <https://forms.office.com/r/dKYekG31XN>

For guidance and compliance.

Thank you.

Employee Account Management Division (EAMD)

Department of Education - Finance Service
2nd Flr., T. Alonzo Bldg., DepEd Complex
Meralco Avenue, Pasig City 1600

We are happy to be of service. For EAMD systems improvement, may we request for you to accomplish this link: bit.ly/EAMDFB

2 attachments



Memo OASF 2026- 409 -Advisory on the Usage of the refined verifier's ledger v. 2.0.pdf
705K



DEPED-APDS VL2.0 USER GUIDE (2).pdf
10795K

Deped Butuan City <butuan.city@deped.gov.ph>

Thu, Feb 19, 2026 at 8:25 AM

To: Employee Account Management Division <fs.eamd@deped.gov.ph>

Cc: DEPED I ILOCOS REGION <region1@deped.gov.ph>, DEPED ILOCOS NORTE <ilocos.norte@deped.gov.ph>, DEPED ILOCOS SUR <ilocos.sur@deped.gov.ph>, DEPED La Union <la.union@deped.gov.ph>, DEPED PANGASINAN 1 <pangasinan1@deped.gov.ph>, DEPED PANGASINAN 2 <pangasinan2@deped.gov.ph>, DEPED ALAMINOS CITY <alaminos.city@deped.gov.ph>, DEPED BATAAC CITY <bataac.city@deped.gov.ph>, DEPED CANDON CITY <candon.city@deped.gov.ph>, DEPED DAGUPAN CITY <dagupan.city@deped.gov.ph>, DEPED LAOAG CITY <laoag.city@deped.gov.ph>, "sancarlos.city@deped.gov.ph" <sancarlos.city@deped.gov.ph>, DEPED URDANETA CITY <urdaneta.city@deped.gov.ph>, DEPED VIGAN CITY <vigan.city@deped.gov.ph>, DEPED II CAGAYAN VALLEY <region2@deped.gov.ph>, Quirino Quirino <quirino.depedro2@gmail.com>, NUEVA VIZCAYA <nuevavizcaya@deped.gov.ph>, "cauayan.depedro2@gmail.com" <cauayan.depedro2@gmail.com>, "ilagan.depedro2@gmail.com" <ilagan.depedro2@gmail.com>, DEPED SANTIAGO CITY <santiago.city@deped.gov.ph>, DEPED TUGUEGARAO <tuguegarao@deped.gov.ph>, Division Aurora <aurora@deped.gov.ph>, DEPED BATAAN <bataan@deped.gov.ph>, DepEd Baliwag City <baliwag.city@deped.gov.ph>, DEPED BULACAN <bulacan@deped.gov.ph>, DEPED NUEVA ECIJA <nueva.ecija@deped.gov.ph>, DEPED PAMPANGA <pampanga@deped.gov.ph>, DEPED TARLAC <tarlac@deped.gov.ph>, DEPED ZAMBALES <zambales@deped.gov.ph>, DEPED ANGELES CITY <angeles.city@deped.gov.ph>, DEPED BALANGA CITY <balanga.city@deped.gov.ph>, DEPED CABANATUAN CITY <cabanatuan.city@deped.gov.ph>, DEPED GAPAN CITY <gapan.city@deped.gov.ph>, DEPED MABALACAT CITY <mabalacat.city@deped.gov.ph>, DEPED MALOLOS CITY <malolos.city@deped.gov.ph>, DEPED MEYCAUAYAN CITY <meycauayan.city@deped.gov.ph>, DEPED OLONGAPO CITY <olongapo.city@deped.gov.ph>, "DEPED CITY OF SAN FERNANDO (REG. 3)" <sanfernando.city3@deped.gov.ph>, DEPED SAN JOSE CITY <sanjose.city@deped.gov.ph>, DEPED SAN JOSE DEL MONTE CITY <sanjosedelmonte.city@deped.gov.ph>, DEPED MUNOZ SCIENCE CITY <munozone.science.city@deped.gov.ph>, DEPED TARLAC CITY <tarlac.city@deped.gov.ph>, DEPED REGION IV-A CALABARZON <region4a@deped.gov.ph>, DEPED BATANGAS <deped.batangas@deped.gov.ph>, DEPED CAVITE <deped.cavite@deped.gov.ph>, DEPED LAGUNA <laguna@deped.gov.ph>, DEPED QUEZON <quezon@deped.gov.ph>, DEPED RIZAL <rizal@deped.gov.ph>, DEPED ANTIPOLLO CITY <antipollo.city@deped.gov.ph>, DEPED BACOR CITY <bacoor.city@deped.gov.ph>, DIVISION BATANGASCITY <division.batangascity@deped.gov.ph>, DEPED BINANCITY <deped.binancity@deped.gov.ph>, DIVISION CABUYAO <division.cabuyao@deped.gov.ph>, DEPED CALAMBA CITY <calamba.city@deped.gov.ph>, DEPED Cavite City