



Republic of the Philippines  
**Department of Education**  
REGION VII - CENTRAL VISAYAS  
Schools Division of Bohol

Office of the Schools Division  
Superintendent

June 18, 2024

**DIVISION MEMORANDUM**

No. 291 s. 2024

**PRIOTIZATION OF DEDUCTIONS ON A FIRST-IN-FIRST SERVED (FIFS) BASIS  
PER FY 2024 GENERAL APPROPRIATION ACT**

TO: Assistant Schools Division Superintendent  
Chief of CID & SGOD  
Education Program Supervisors  
Heads Functional Sections/Units  
Public Schools District Supervisors/Acting PSDS  
Public Elementary and Secondary School Heads  
All Others Concerned

1. For the information and guidance of concerned, enclosed is a copy of Memorandum OUF-OUA-2024-001 dated January 31, 2024 signed by ATTY. MICHAEL WESLEY T. POA, Undersecretary and Cjhief of Staff, Officer-In-Charge, Office of the Undersecretary for Finance, and Usec. NOLASCO A. MEMPIN, Undersecretary for Administration, DepEd Central Office, entitled PRIORITIZATION OF DEDUCTIONS ON A FIRST-IN-FIRST SERVED BASIS PER FY 2024 GENERAL APPROPRIATION ACT.

2. All concerned personnel in this division are invited to paragraph no. 3, which states:

"3. It is hereby reiterated that all concerned personnel (payroll processors, Agency Authorized Officers (AAOs) Human Resource Management Officer (HRMOs), Pag-Ibig endorsers, and Verifiers) shall strictly follow the prioritization of deductions.....

Hence, loans and other financial obligations due to **GSIS, Pag Ibig - Home Development Mutual Fund (HDMF)**, or private entities accredited with the Department's APDS Program shall have the same line of prioritization and shall be paid on a **First-In-First Served (FIFS)** basis.

4. All payroll processors are also reminded to ensure that **financial obligations to be incorporated into the payroll program are within the NET TAKE HOME PAY (NTHP)** of DepEd personnel and underwent the proper



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verification process . Moreover, AAOs, verifiers, and loan endorsers are reminded that verification and assessment to be made shall be **non-discretionary**”

3. Immediate dissemination and strict compliance.



**CASIANA P. CABERTE PhD, CESO VI**  
Assistant Schools Division Superintendent  
OIC of the Office of the Schools Division Superintendent



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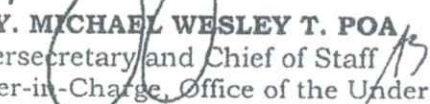



Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY

**MEMORANDUM**  
**OUF-OUA-2024-001**

**TO :** REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS  
SCHOOL HEADS OF IMPLEMENTING UNIT SECONDARY SCHOOLS  
ALL OTHERS CONCERNED

**ATTENTION :** Chief, BHROD-Personnel Division  
Chiefs, Regional Administrative and Finance Divisions  
Heads, Regional Payroll Services Unit (RPSU)  
Heads, Schools Division Administrative Unit  
Heads, Schools Division Finance Unit  
Regional and Schools Division Human Resource Management Officers  
School Heads of Implementing Unit Secondary Schools (IU-SS)  
Information and Communications Technology Service (ICTS)  
Designated Agency Authorized Officers  
Designated DepEd Verifiers

**FROM :**   
ATTY. MICHAEL WESLEY T. POA  
Undersecretary and Chief of Staff  
Officer-in-Charge, Office of the Undersecretary for Finance

  
NOLASCO A. MEMPIN  
Undersecretary for Administration

**SUBJECT :** PRIORITIZATION OF DEDUCTIONS ON A FIRST-IN-FIRST-SERVED (FIFS) BASIS PER FY 2024 GENERAL APPROPRIATIONS ACT

**DATE :** JANUARY 31, 2024

1. This pertains to Section 56 – Authorized Deductions of the General Provisions of the FY 2024 General Appropriations Act.
2. In compliance to the response of the Department of Budget and Management on the position of the GSIS on the prioritization of payroll deductions, as stated under Memorandum OUF-2023-0756 dated December 20, 2023 on “Loan Amortization Payment on a First-In-First-Served (FIFS) as per the General Appropriation Act of 2023”, all loans and other financial obligations due to GSIS, HDMF, and PLIs accredited with the Department’s APDS Program, shall now be paid according to the order in which they were incurred.



3. It is hereby reiterated that all concerned personnel (payroll processors, Agency Authorized Officers [AAOs], Human Resource Management Officers [HRMOs], Pag-IBIG endorers, and Verifiers) shall strictly follow the prioritization of deductions as follows:

Order of Priority	Particulars
1	Obligations due to the BIR; contributions due to the PhilHealth, GSIS, and HDMF
2	Salary overpayment
3	Obligations due to the following entities listed under Section 56 of the FY 2024 GAA (to be deducted in the order on which they were incurred): <ul style="list-style-type: none"> <li>a) GSIS and HDMF;</li> <li>b) Non-stock savings and loans associations and mutual benefit associations duly operating under existing laws and cooperatives which are managed by and/or for the benefit of government employees;</li> <li>c) Associations or Provident Funds organized and managed by government employees for their benefit and welfare;</li> <li>d) Government Financial Institutions and Authorized Government Depository Banks authorized by law and accredited by appropriate government regulating bodies to engage in lending;</li> <li>e) Licensed insurance companies; and</li> <li>f) Thrift banks or rural banks accredited by the BSP.</li> </ul>

Hence, loans and other financial obligations due to GSIS, HDMF, or private entities accredited with the Department's APDS Program shall have the same line of prioritization and shall be paid on a First-In-First-Served (FIFS) basis.

4. All payroll processors are also reminded to ensure that financial obligations to be incorporated into the payroll program are within the Net Take Home Pay (NTHP) of DepEd personnel and underwent the proper verification process. Moreover, AAOs, verifiers, and loan endorers are reminded that verification and assessment to be made shall be non-discretionary.

5. The said deduction scheme shall take effect **prospectively** starting the payroll month of **February 2024**. Therefore, all existing obligations already incorporated in the payroll prior to this memorandum shall continue to be deducted as is.

6. The Solutions Development Division - ICTS, DepEd Central Office shall prepare the corresponding FoxPro program for necessary adjustments in the payroll systems used by the payroll services units (PSUs) in the Central, Regional, and Schools Division Offices and Implementing Unit Schools. PSUs using other payroll systems or programs shall adjust their system or program in accordance with this memorandum.

7. For strict compliance.

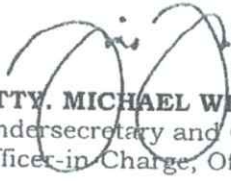


Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

**MEMORANDUM**  
**OUF-2023-0756**

**TO :** **REGIONAL DIRECTORS**  
**SCHOOLS DIVISION SUPERINTENDENTS**  
**SCHOOL HEADS**  
**DIRECTOR FERDINAND B. PITAGAN**  
**ALL OTHERS CONCERNED**

**ATTENTION :** *Chief, BHROD-Personnel Division*  
*Chiefs, Regional Administrative and Finance Divisions*  
*Heads, Regional Payroll Services Unit (RPSU)*  
*Heads, Schools Division Administrative Unit*  
*Heads, Schools Division Finance Unit*  
*Regional and Schools Division Human Resource Management Officers*  
*School Heads of Implementing Unit Secondary Schools (IU-SS)*  
*Information Communication and Technology Service (ICTS)*  
*Designated Agency Authorized Officers*  
*Designated DepEd Verifiers*

**FROM :**  **ATTY. MICHAEL WESLEY T. POA**  
Undersecretary and Chief of Staff  
Officer-in-Charge, Office of the Undersecretary for Finance

**SUBJECT :** **LOAN AMORTIZATION PAYMENT ON A FIRST-IN-FIRST-SERVED (FIFS) AS PER GENERAL APPROPRIATION ACT OF 2023**

**DATE :** **DECEMBER 20, 2023**

This memorandum is being issued in relation to the prioritization and interpretation of Section 56 of the General Provisions under Republic Act (RA) No. 11936 or the FY 2023 General Appropriation Act (GAA).

The DepEd was in receipt of a copy of the DBM letter dated December 04, 2023, in response to GSIS position on the interpretation of afore-mentioned provision.

Consistent with the DepEd Legal Opinion (herein attached as Annex A), the DBM stated that "the term 'contributions' as used in the second paragraph of the Section 56 of the FY 2023 General Provisions cannot be deemed to include loan payments, as averred by the GSIS. The contributions contemplated therein are the amounts due to the PhilHealth, GSIS and HDMF by an individual for being a member of a program of these government financial institutions. In particular, the contribution to GSIS is the amount payable to the GSIS by the member and the employer in accordance with Section 5 of RA No. 8291. Moreover, Section 6 thereof mandates that the remittance by the employer of the contributions to the GSIS shall take

priority over and above the payment of any and all obligations, except salaries and wages of its employees.

After satisfying, however, the obligations to the BIR and contributions to PhilHealth, GSIS and HDMF, the payment of loans and other financial obligations shall be satisfied in the order in which they were incurred".

Further, the DBM also stated that the guidelines to be issued by the DepEd for this purpose must conform with Section 56 of the FY 2023 General Provisions.

In view of the foregoing, all concerned personnel (payroll processors, Agency Authorized Officers [AAOs], Human Resource Management Officers [HRMOs], Pag-IBIG endorsers, and Verifiers) are advised to strictly follow Section 56 of the General Provisions of the FY 2023 GAA. In other words, loans, and other financial obligations due to GSIS, HDMF, or PLIs accredited with the Department's APDS shall be paid on a First-In-First-Served (FIFS) basis or according to the order in which they were incurred.

If corresponding adjustments to DepEd's payroll program reflecting such changes are necessary, the heads of RPSU shall coordinate with our Information Communication and Technology Service (ICTS).

The heads of RPSUs are also reminded to ensure that financial obligations to be incorporated into the payroll program are within the Net Take Home Pay (NTHP) of DepEd personnel. Billings from accredited entities shall not be incorporated under APDS unless processed through the verification process. Finally, they are reminded that verification and assessment made by the AAOs, Verifiers, and loan endorsers shall be non-discretionary.

For strict compliance.

Thank you.