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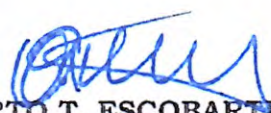
8 January 2024

Regional Memorandum
No. 15, s. 2024


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

To **Schools Division Superintendents
Division Human Resource Management Officers
Schools Heads, Implementing Unit Secondary Schools (IU-SS)
Designated Agency Authorized Officers
Designated DepEd APDS Verifiers
All Others Concerned**

1. Enclosed is a copy of Memorandum OUF-2023-0756 dated December 20, 2023 signed by **ATTY. MICHAEL WESLEY T. POA, Undersecretary and Chief of Staff, Officer-In-Charge, Office of the Undersecretary for Finance**, DepEd Central Office, entitled "LOAN AMORTIZATION PAYMENT ON A FIRST-IN-FIRST-SERVED (FIFS) AS PER GENERAL APPROPRIATION ACT OF 2023", which is self-explanatory, and for information and strict compliance.
2. Immediate dissemination of this memorandum is desired.


ATTY. ALBERTO T. ESCOBARTE, CESO II
Regional Director

Incl.: As stated


ROA/P1



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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, BHRD-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.