



Republic of the Philippines

Department of Education

Region VII, Central Visayas

DIVISION OF CEBU PROVINCE

Sudlon, Lahug, Cebu City



February 23, 2017

Division Memorandum No. 124, s. 2017

NET TAKE HOME PAY

TO: Assistant Schools Division Superintendent
Chiefs/ EPS's/ Division Coordinators/ SEPS's/ EPS's II
PSDS/ District OIC's
Section Heads of the Division
Elementary and Secondary Public School Heads
Public School Teachers (Elementary & Secondary)
Non-Teaching Personnel
All Others Concerned

1. This office shall implement Section 47 of the General Appropriations Act for the Fiscal Year 2017, which states as follows:

Section 47. Authorized Deductions. *Deductions from salaries and other benefits accruing to any government employee, chargeable against the appropriations for Personnel Services, may be allowed for the payment of individual employee's contributions or obligations due the following, and in the order of preference stated below:*

- a. *The BIR, PHILHEALTH, GSIS and HDMF;*
- b. *Non-stock savings and loan associations, and mutual benefits associations duly operating under existing laws, which are managed by and/or for the benefit of government employees;*
- c. *Associations, cooperatives, or provident funds organized and managed by government employees for their benefit and welfare;*
- d. *GFIs authorized by law and accredited by appropriate government regulating bodies to engage in lending;*
- e. *Licensed insurance companies; and*
- f. *Thrift banks and rural banks accredited by the BSP.*

In no case shall the foregoing deductions reduce the employee's monthly net take home pay to an amount lower than Four Thousand Pesos (P 4,000.00).

2. In accordance with the above provisions, new deductions will not be allowed if these deductions would reduce the net take home pay of borrowing employees to an amount lower than Four Thousand Pesos (P4,000.00) threshold.
3. Immediate dissemination of this Memorandum is desired.


RHEA MAR A. JANGTUD, Ed.D., CESO VI
Schools Division Superintendent *R*