



**Republika ng Pilipinas**  
**Republic Of The Philippines**  
**KAGAWARAN NG EDUKASYON**  
**DEPARTMENT OF EDUCATION**  
ULTRA Complex, Meralco Avenue Pasig City, Philippines



**Undersecretary, Finance & Administration**  
**Pangalawang Kalihim**

Telefax: 631-96-40  
Direct Line: 633-93-42  
Website: <http://www.deped>

**MEMORANDUM**

**TO: REGIONAL DIRECTORS**  
**SCHOOLS DIVISION SUPERINTENDENTS**  
**ALL OTHERS CONCERN**

**FROM: FRANCISCO M. VARELA**  
Undersecretary  
For Finance and Administration

**SUBJECT: Monitoring of APDS Implementation**

**DATE: March 13, 2012**

There were reports coming from several Regional Offices that majority of DepED Implementing Units ( Secondary Schools) failed to comply with the provisions of DepED Order No. 101 s. 2009 re: Reiteration of the Prohibition on DepED Officials and Personnel in Entering Into a Memorandum of Agreement (MOA) and to Act as Agents of Private Lending Institutions (PLIs). Review of financial records further showed that there were possible lapses in the deductions of service fees from the collections made by the Department as the collecting agent relative to loans extended by PLI's to DepEd teaching and non teaching personnel.

Inspite of the issuance of the DepED Order, the recorded low collection of service fees could be attributed to the ongoing unauthorized practices in the field level as enumerated in the mentioned DepEd Order, or the failure to collect or remit service fees from accredited PLIs.

Related to this, selected personnel from the Financial and Management Service offices and Legal Division ( Central Office) will monitor the implementation of the Automatic Payroll Deduction System (APDS) in selected public secondary schools which will cover an audit / review of financial documents related to salary payments/deductions, collections and remittances.

This undertaking aims to:

- Ensure that deductions for APDS accredited PLIs are made and integrated in the payroll and likewise reflected in the payslips.
- Ensure that loan collections are remitted to PLI's through check and properly acknowledged by the Payee per records of the Cash Unit/Division.
- Ensure that no salary deductions are made on behalf of PLIs that are not accredited under DepED's APDS Program.

- Ensure that service fees are correctly computed, deducted and properly remitted to the Bureau of the Treasury.
- Ensure that financial transactions are properly recorded in the books of accounts.
- To impose administrative sanctions to DepEd officials and employees found guilty of violating DepED policies.

The monitoring team will render their report to the above signatory within ten (10) working days after completion of the monitoring activity. Regional Directors and Schools Division Superintendents are requested to inform all school heads / principals to extend their full assistance and cooperation to the monitoring team by making available all financial records and documents that maybe required by the team members.



Listed hereunder are the Members of the Monitoring Team:

- Ma. Louisa Roberto – Chief Administrative Officer, Management Division
  - Jose Adrian Melegrito - Alternate
  - Florentino Barte - Alternate
- Carlos Querubin – Chief Administrative Officer, Systems Division
  - Lourdes Alagar - Alternate
  - Danilo Antazo - Alternate
- Ma. Rhunna L. Catalan – Chief Accountant
  - Rowena Romblon - Alternate
  - Grace Cannu Cruz - Alternate
  - Adora Namoro - Alternate
- Atty. Cornelio Pacala – Legal Division
  - Jamaica Rangiris - Alternate