



Republic of the Philippines
DEPARTMENT OF EDUCATION
Region IX, Zamboanga Peninsula
DIVISION OF DIPOLOG CITY
Purok Farmers, Olingan, Dipolog City, Philippines



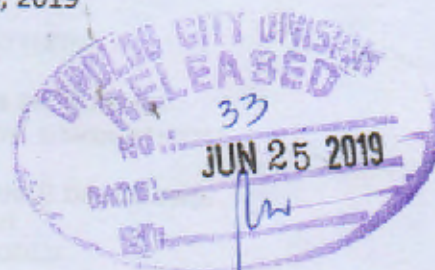
Trunk line No.: (065) 212-5818, loc 11-18

TeleFax: 065-212-6986

June 24, 2019

Division Letter No. 5
Series of 2019

To All Secondary Schools Principals of Implementing Units
All Others Concerned
This Division



Please find attached Memorandum OUF-2019-0114 dated June 18, 2019 from Undersecretary Annalyn M. Sevilla of Finance Disbursements and Accounting Division with the subject "Automatic Payroll Deduction System (APDS) Code for the DepEd National Employees Union (NEU)", which is self-explanatory, contents duly noted, for information, guidance and strict compliance.

JEANELYN A. ALMAN
JEANELYN A. ALMAN, Ph.D.
Schools Division Superintendent

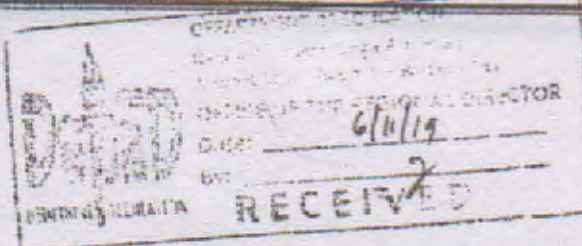
Encls. : as stated



Republic of the Philippines
Department of Education

Tanggapan ng Pangalawang Kalihim
Office of the Undersecretary for Finance

MEMORANDUM
OUF-2019- 0119



TO : ALL REGIONAL DIRECTORS
DIRECTOR IV, INFORMATION AND COMMUNICATIONS
TECHNOLOGY SERVICE (ICTS)
OFFICER-IN-CHARGE, OFFICE OF THE DIRECTOR IV, BUREAU
OF HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

ATTENTION : CHIEFS, REGIONAL ADMINISTRATIVE AND FINANCE DIVISIONS,
AND CENTRAL OFFICE PERSONNEL DIVISION
HEADS, IMPLEMENTING UNIT SECONDARY SCHOOLS

FROM : ANNALYN M. SEVILLA
Undersecretary

SUBJECT : AUTOMATIC PAYROLL DEDUCTION SYSTEM (APDS) CODE FOR THE
DEPED NATIONAL EMPLOYEES UNION (NEU)

DATE : June 4, 2019

This is to furnish you with a copy of letter dated May 27, 2019 from this Office, addressed to and confirmed by Atty. Domingo B. Alidon, National President, DepEd NEU, which approves the issuance of **APDS Code 2039** to the said entity, exclusively for the payment of union dues and mutual aid contributions of DepEd NEU members, subject to the conditions stated therein.

Also attached is a copy of the recommendation of Atty. Revsee A. Escobedo, Assistant Secretary, Officer-in-Charge, Office of the Undersecretary for Field Operations, Human Resource – Employee Welfare Division & Personnel Division, and Interim DepEd Employees Association Coordinating Office, for the exemption of DepEd NEU from the collection of service fee charges for the remittances of its payroll deduction, as approved by Secretary Leonor Magtolis Briones.

In view of the foregoing, the ICTS is directed to create the said APDS code in the payroll program in favor of DepEd NEU and to facilitate the dissemination and use of that code by the payroll servicing units in all DepEd regional offices, schools division offices, and implementing unit secondary schools, if any, that use the FoxPro payroll program. Payroll servicing units that use a different payroll program are directed to effect the creation and use of the aforesaid code. All concerned implementing units are advised to accept billing statements from the DepEd NEU, with corresponding supporting documents as stated in the attached letter dated May 27, 2019, the deductions in which will undergo the verification process as stated in item no. 2 in the said letter prior to being integrated in the payroll. Finally, it is noted that the remittance of these deductions shall not be subject to the imposition of service fee, as previously noted.

Please be guided accordingly.

/eamd
Attachment: As stated.



Republic of the Philippines
Department of Education

Tanggapan ng Pangalawang Kalihim
Office of the Undersecretary for Finance

May 27, 2019

13198

ATTY. DOMINGO B. ALIDON

National President

DepEd National Employees Union (NEU)

3/F Dormitory E Building, DepEd Complex

Meralco Avenue, Pasig City

Dear **Atty. Alidon**,

This pertains to your requests for the following:

1. Issuance of an Automatic Payroll Deduction System (APDS) Code for the monthly salary deductions of DepEd NEU members' union dues and mutual aid contributions through check-off mechanism; and
2. Exemption of DepEd NEU from the imposition of Service Fees with regard to the utilization of the Department's APDS Program nationwide.

On the basis of the additional documents you submitted and the legal opinion from the Civil Service Commission (CSC) dated March 6, 2014, copy attached for your reference, this Office hereby issues **APDS Code No. 2039** exclusively for the payment of union dues and mutual aid contributions of DepEd NEU members, subject to the following conditions:

1. The billing statement to be submitted to our Payroll Services Units (PSUs), representing payment of union dues and mutual aid contributions in the amount of One Hundred Fifty Pesos (PhP150.00) per DepEd NEU member shall be supported by completely filled out and duly signed Authorizations to Deduct (ATDs), indicating the amount, start, end, and purpose of deduction;

The provision stated in Section 2, Article X-Fees, Dues, Fines, Other Payments and Disbursements of Union Funds of the DepEd NEU's adopted and ratified Constitutions and By-Laws dated December 12, 2018 stating that the deduction of monthly dues of DepEd members shall be collected through checkoff deduction **upon previous written authorization** of the concerned member may not be a sufficient basis of our PSUs to incorporate such deductions from their monthly salary.

2. Such salary deductions shall undergo the process of verification of the net take home pay (NTHP) specified in Annex "C" of Enclosure 3 of DepEd Order No. 18, s. 2018¹ before these are implemented. Due to the length of time needed to verify the total number of DepEd NEU members, DepEd NEU shall coordinate closely with the

¹Title of the DepEd Order (DO): Revised Guidelines on Accreditation/Re-Accreditation of Private Entities under the Automatic Payroll Deduction System (APDS) Program. DepEd NEU shall coordinate with the respective Payroll Services Units on the most efficient way to conduct the NTHP verification procedure for its members, in accordance with the DO.

concerned payroll servicing unit and DepEd Verifiers for the cut-off dates of the submission of billing statements with supporting ATDs, which will be the basis for verification and subsequent salary deduction;

3. The APDS Code is not transferrable, for sale, or for further assignment to any other organization/entity;
4. DepEd NEU shall submit to this Office on an annual basis (starting fiscal year 2020):
 - a. Certificate of Good Standing from the Department of Labor and Employment and Civil Service Commission for the current year;
 - b. Audited Financial Statements for the previous fiscal year;
 - c. Updated set of Board of Directors/Officials and their bio data; and
5. DepEd NEU officials shall be solely responsible for any issue/complaint that may be raised on the matter.

As regards your request for exemption from SF Collections under the APDS Program, we wish to inform you that this **has been approved by Secretary Leonor M. Briones**, based on the recommendation of Atty. Revsee A. Escobedo, OIC-Undersecretary, Field Operations, Bureau of Human Resource and Organizational Development-Employee Welfare Division and Personnel Division and DepEd Employees Association Coordinating Office, in a Memorandum dated May 9, 2019, copy attached, for your ready reference.

In connection to this, kindly affix your signature below as your conformity to the abovementioned conditions, and return this letter to this Office, for records and monitoring purposes.

Thank you.

Sincerely yours,


ANNALYN M. SEVILLA
Undersecretary

CONFORME:


ATTY. DOMINGO B. ALIDON
National President
DepEd National Employees Union

eamdl/

Encl: As stated.

March 6, 2014

MR. BENJAMIN VALBUENA
President
Alliance of Concerned Teachers-NCR
ACT National
2nd Floor, Teachers Center
Mines cor. Dipolog St., Vaea
Quezon City 1128

Dear Mr. Valbuena:

This refers to your letter dated February 19, 2014, requesting for our legal opinion on whether DepED-NCR shall allow check-off from teachers' salaries union dues for the Alliance of Concerned Teachers-National Capital Region (ACT-NCR).

Pertinent portions of your letter read:

"8. During the negotiation last Jan 13, 2014, DepED-NCR said that they cannot pursue the check-off because of the RAT Plan, the manpower is not enough. xxx

xxx

"10. In the last negotiation, Feb. 12, 2014, Dir. Agustin suggested to adopt the check-off provision of DepED-NEU CNA and the check-off can be done after the conclusion of the CNA. But ACT-NCR contested the suggestion; we maintained our position that it is the right of the union to collect dues thru check off system even if the CNA is not yet concluded. In the end, Dir. Agustin ordered the union to write a letter to ask the opinion of CSC, if the union can collect even without the conclusion of CNA"

Sections 2 and 5 (a-f), Article XIII (Union Dues, Fees and Budget) of the Constitution and By-Laws (CBL) of ACT-NCR dated November 11, 2011 provide:

"Section 2. Every regular member shall pay regular monthly dues to the UNION to be determined by the General Assembly

xxx

"Section 5. Every member shall contribute to the Union such other amount as maybe fixed by the General Assembly, after a thorough discussion of the resolution for the purpose. Special assessments to solicit union funding support may be proposed for the following:

- "a. Mutual benefit fund
- "b. Campaign and negotiations fund
- "c. Welfare program

In a Race to Serve: Responsive, Accessible, Courteous and Effective Public Service

- d. Education and training programs
- e. Collective action and mobilization fund
- f. Other programs to promote the interest and welfare of the UNION

On the other hand, the Supreme Court, in the case of ABS-CBN Supervisors Employee Union vs. ABS-CBN Broadcasting Corp., 304 SCRA 489 (G.R. No. 106518, March 11, 1999) ruled on the issue of check-off as follows:

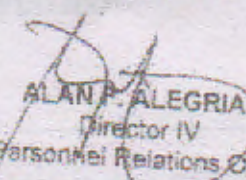
"It is also a process or device whereby the employer, on agreement with the union, recognized as the proper bargaining representative, or on prior authorization from its employees, deducts union dues x x x from the latter's wages and remits them directly to the union." (Underscoring supplied)

Check-off being a recognized process and statutory right of an employees' organization, it is incumbent upon DepED-NCR to collect union dues from AET-NCR members.

Please take note that the only condition mentioned by the Supreme Court in the abovesaid case is prior authorization from its employees.

We hope you are enlightened on the matter you raised.

Very truly yours,


ALAN P. ALEGRIA
Director IV
Personnel Relations Office

cc: Dr. Luz P. Almada
Regional Director
Department of Education-NCR
Misamis St., Bagumbay
Quezon City 1105



Republic of the Philippines
Department of Education

DepEd

Pangapang ng Pangalawang Kalihim
Office of the OIC-Undersecretary

MEMORANDUM

FOR : LEONOR MAGTOLIS-BRIONES
Secretary

FROM : ATTY. REVSEE A. ESCOBEDO
OIC-Undersecretary
Field Operations, HR-EWD & PD, and DEACO

**Subject : SUBMISSION OF FINANCIAL STATEMENT AND LIST
OF OFFICERS OF DEPED NEU**

Date : 09 May 2019

This Office respectfully endorses the herein attached Certification of Election of the DepEd National Employees' Union National Officers and latest Financial Statement in compliance of the conditions agreed upon during the Execom deliberations, relative to their request for exemption from the Automatic Payroll Deduction System (APDS) Service Fee charges.

In view of the submission of said documents, it is recommended to approve their request for exemption and to instruct the Accounting Division to implement the same.

For your consideration and approval.

Thank you.

Office of the OIC-Undersecretary for Field Operations, HR-EWD & PD, and DEACO
Department of Education, Central Office, Meralco Avenue, Pasig City (Room 515, Mabini Building)
Tel. No: (02) 631 8492 Fax No: (02) 633 5313
Email: osec.opmfo@deped.gov.ph

REPORT OF INDEPENDENT AUDITOR

ATTY. DOMINGO B. ALIDON
NATIONAL PRESIDENT
DEPED NATIONAL EMPLOYEES UNION
B'DORMITORY E BUILDING DEPED COMPLEX
GENERAL SANTOS CITY

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of **DEPED NATIONAL EMPLOYEES UNION**, (a Government Employees Union), which comprise the statement of cash flows for the year then ended, the statement of financial position as of the year ended and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2017, and its financial performance and its cash flows for the year then ended in accordance with Philippine Financial Reporting Standards.

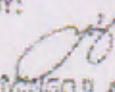
Basis for Opinion

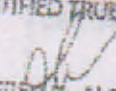
I conducted my audit in accordance with Philippine Standards on Auditing (PSA). My responsibilities under these standards are further described in the *Auditor's Responsibilities* section of the *Financial Statements* section of my report. I am independent of the Company in accordance with the ethical requirements that are relevant to my audit of the financial statements in the Philippines, the Code of Ethics for Professional Accountants in the Philippines, and I have complied with other related independence requirements that were applicable. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Except for the matters described in the preceding paragraph, I have determined the following:

1. A portion of Meetings and Conferences amounting to P 700,000 were not supported by receipts and disbursed using the petty cash fund, this was use for payment of supplies for 11th Congress NEU.

NOTED BY:

ATTY. DOMINGO B. ALIDON
NATIONAL PRESIDENT, DEPED NEU

CERTIFIED TRUE COPY:

EFFREN C. ALCERA
Secretary General, DepEd-NEU

Certified Public Accountant

Responsibilities of Management for the Financial Statements

DEPED NATIONAL EMPLOYEES UNION

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PFRS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, DEPED NATIONAL EMPLOYEES UNION, is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that provides our opinion. Reasonable assurance is a high level of assurance, but it does not guarantee that an audit conducted in accordance with PFRS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In line of its audit in accordance with PFRS, I exercise professional judgment and maintain independence throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of the estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the Union's ability to continue as a going concern. If I conclude that a material uncertainty exists, I include a statement in my auditor's report that describes the nature of the uncertainty and the related disclosures in the financial statements, or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.

CERTIFIED TRUE COPY:

AL
ERNEST L. ALCERA
SECRETARY GENERAL, DEPED-NEU



Department of Education NATIONAL EMPLOYEES' UNION

3/F Dormitory E Bldg., DepEd Complex, Meralco Ave., Pasig City
Website: www.depnedu.wordpress.com / email: neu.depned@yahoo.com
Telefax: (02) 837-1241 / Direct Line: (02) 633-7247
DOLE-CSC REGISTRATION NO. 1737
ACCREDITATION NO. 882



NATIONAL OFFICERS 2018 - 2021

NATIONAL EXECUTIVE COMMITTEE

ATTY. DOMINGO B. ALIDON
National President
EFREN L.L. ALCERA
Secretary General
WIGBERTO D. BELIZAR, JR.
Deputy Secretary General - Visayas
DEOGRACIAS B. GENITO, JR.
Deputy Secretary General - Membership
IRENE V. MULLO
National Treasurer
GENE PATRICK G. MORALES
National Assistant Treasurer
FIDEL E. SALOSAGCOL
National Public Relations Officer
ATTY. ARIZ W. CAWILAN
National Auditor

NATIONAL BOARD OF TRUSTEES

JOHNNY G. BALAWAG
Chairman

BOARD OF TRUSTEES

DOMINGA N. LIM
Region I Chapter President
JOSE G. TALOSIG
Region II Chapter President
ROBERTO G. MACASIL, JR.
Region III Chapter President
GIAN CARLO G. VENTURA
Region IV-A Chapter President
ISABELITA A. SAMPAYAN
Region IV-B Chapter President
EFREN L.L. ALCERA
Region V Chapter President
ERVIN V. BANZA
Region VI Chapter President
ATTY. BIENVENIDO D. B. JARAN
Region VII Chapter President
DALMACIO C. SABIO
Region VIII Chapter President
AL RAHIM T. KENON
Region IX Chapter President
CELSO C. APABLE, JR.
Region X Chapter President
ALIM J. MAGUNDANAO
Region XI Chapter President
JOHNNY G. BALAWAG
Region XII Chapter President
ATTY. JOSE B. GIBONE
Region XIII Chapter President
ATTY. WADE A. LATAWAN
NCR Chapter President
EDGARDO T. ALOS
CAR Chapter President
ATTY. DOMINGO B. ALIDON
Central Office Chapter President
STEPHANIE S. ACOSTA
Board Secretary

CERTIFICATION

To whom it may concern:

This is to certify that the DepEd National Employees' Union had conducted the election of the new DepEd-NEU National Executive Officers during its 11th National Congress on December 7, 2017 at the Teachers' Camp, Baguio City, namely:

National President	: ATTY. DOMINGO B. ALIDON
Vice President for Luzon	: ROBERTO G. MACASIL, JR.
Vice President for Visayas	: WIGBERTO D. BELIZAR, JR.
Vice President for Mindanao	: ARTURO L. PORRAS
National Secretary General	: EFREN L.L. ALCERA
National P.R.O.	: FIDEL E. SALOSAGCOL
National Auditor	: ATTY. ARIZ W. CAWILAN
Sgt. at Arms	: ENGR. ROLANDO Z. CARREON

This certification is issued this 4th day of April, 2019 upon the request of the DepEd Management in connection with the Automatic Payroll Deduction Code of DepEd-NEU.

Certified by:


EFREN L.L. ALCERA
Secretary General, DepEd-NEU