

Republika ng Pilipinas  
**Kagawaran ng Edukasyon**  
REHIYON V (BIKOL)

TANGGAPANG PANSANGAY NG MGA PAARALAN NG CATANDUANES


April 30, 2026

**DIVISION MEMORANDUM**  
NO. 544 s. 2026

**SUBMISSION OF DOCUMENTS FOR PAYMENT OF TEACHING OVERLOAD PAY  
FOR THE FIRST QUARTER OF FY 2026**

**TO:** Assistant Schools Division Superintendent  
CID and SGOD Chiefs and Personnel  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
All Others Concerned

1. Pursuant to Memorandum DM-OUHRODI-2026-1235, "Reminder on the Processing of Payment for the Honoraria for Teaching Overload for the First Quarter of Fiscal Year (FY 2026)", this office calls for the submission of required documents for the payment of teaching overload rendered by eligible teachers during the first quarter of Fiscal Year 2026 covering period January to March 2026 until 5PM of May 11, 2026 (Monday).
2. Qualified schools shall submit the following documentary requirements at the SDO-Personnel Section through Records Section:
  - a. 1 copy of Electronic School Form 7 (eSF7)
  - b. Class Programs
  - c. Daily Time Record (Form 48) and other applicable documents (Locator Slip, /Certificate of Undertaking, etc)
  - d. Certification/ List of Teachers with Teaching Overload Pay (signed by School Head)
  - e. Certification of Compliance with Six (6) Hours Actual Teaching Load (signed by School Head)
  - f. Endorsement of addressed to the SDS thru SDO-Personnel Section.
3. For information, guidance and strict compliance.

  
**MA. JEANY T. ABAYON**  
Assistant Schools Division Superintendent  
OIC, Office of the Schools Division Superintendent



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DepEd Tayo - Region V - Catanduanes



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Enclosure 1 to the DM 044 s. 2026

**CERTIFICATION**

This is to certify that all teachers of **(Name of School)** are rendering the required six (6) hours of actual classroom teaching load, in accordance with DepEd Order No. 005, s. 2024 and DepEd Memorandum No. 053, s.2024.

This certification is issued upon the request of the school concerned for whatever purpose it may serve.

Issued this \_\_\_\_\_ day of \_\_\_\_\_, s.2025 at \_\_\_\_\_.

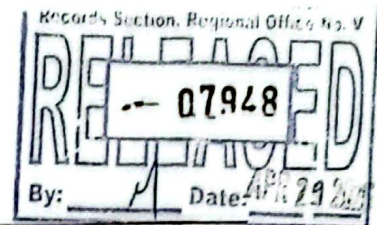
\_\_\_\_\_  
Public Schools District Supervisor



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DepEd Tayo - Region V - Catanduanes



Republic of the Philippines  
Department of Education  
REGION V - BICOL




27 Apr 2026

REGIONAL MEMORANDUM  
No. 00600, s. 2026

DISSEMINATION OF MEMORANDUM DM-OUHRODI-2026-1235  
(Reminder on the Processing of Payment for the Honoraria for Teaching Overload for  
the First Quarter of Fiscal Year (FY) 2026)

To : Assistant Regional Director  
Schools Division Superintendents  
All Others Concerned

1. Attached for your reference is Memorandum DM-OUHROD-2026-1235 dated April 20, 2026, issued by Undersecretary Wilfredo E. Cabral, Office of the Undersecretary for Human Resource and Organizational Development and Infrastructure. The memorandum serves as a reminder to all Regional Offices (ROs) and Schools Division Offices (SDOs) on the timely processing and payment of teaching overload rendered by eligible teachers during the first quarter of Fiscal Year (FY) 2026, covering the period January to March 2026.
2. In line with this, all SDOs are hereby instructed to submit their respective utilization reports on teaching overload pay using the prescribed template, available at this link: [bit.ly/TeacherWorkload\\_ToolsandProcedure](https://bit.ly/TeacherWorkload_ToolsandProcedure), specifically in Folder III (FORMS). Both a soft copy (in Excel format) and a scanned, signed copy of the report must be submitted via email to [personnel.rov@deped.gov.ph](mailto:personnel.rov@deped.gov.ph) on or before **5:00 p.m. on May 20, 2026**, to facilitate timely consolidation and subsequent submission.
3. Additional provisions, instructions, and clarifications are provided in the attached Memorandum. For further guidance and reference materials, concerned offices may also access the Teacher Workload Policy Toolkit at <https://tinyurl.com/TWPT2025>.
4. For inquiries or clarifications, please coordinate with the Bureau of Human Resource and Organizational Development - School Effectiveness Division (BHROD-SED) through landline (02) 8633-5397 or via email at [bhrod.sed@deped.gov.ph](mailto:bhrod.sed@deped.gov.ph).
5. For information, guidance, and strict compliance.

  
GILBERT T. SADSAD  
Regional Director

AD-PS/matb  
04/27/2026



Address: Regional Center Site, Rawis, Legazpi City, 4500  
Telephone Nos.: 0969 516 9555  
Email Address: [region5@deped.gov.ph](mailto:region5@deped.gov.ph)  
Website: <https://region5.deped.gov.ph/>



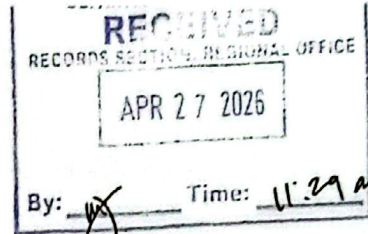


Republika ng Pilipinas

# Department of Education


OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE



MEMORANDUM  
DM-OUHRODI-2026-1235

TO : ALL REGIONAL DIRECTORS  
ALL SCHOOLS DIVISION SUPERINTENDENTS  
ALL SCHOOL HEADS  
ALL OTHERS CONCERNED

FROM :  WILFREDO E. CABRAL  
Undersecretary for Human Resource and  
Organizational Development and Infrastructure

SUBJECT : REMINDER ON THE PROCESSING OF PAYMENT FOR THE  
HONORARIA FOR TEACHING OVERLOAD FOR THE FIRST  
QUARTER OF FISCAL YEAR (FY) 2026

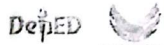
DATE : April 20, 2026

The Regional Offices (ROs) and Schools Division Offices (SDOs) are hereby reminded to process the payment of Teaching Overload for eligible teachers for the first quarter of Fiscal Year (FY) 2026 with reference to DepEd Order No. 005, s. 2024, titled "Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload," and DepEd Memorandum No. 53, s. 2024, titled "Implementation Guidelines for DepEd Order No. 005, s. 2024."

Based on the FY 2026 General Appropriations Act (GAA), the Honoraria for Teaching Overload has a total appropriation of Php1,738,683,000.00, lodged under the Administration of Personnel Benefits (APB) budget line item. Of the total allocation, **Php579,532,000.00** has been **comprehensively released to the Regional Offices (ROs)**. The remaining balance of **Php1,159,151,000.00** is classified as "For Issuance of a Special Allotment Release Order" (FISARO), the release of which remains subject to the approval of the corresponding Special Allotment Release Order (SARO) by the Department of Budget and Management (DBM).

All claims for the payment of Teaching Overload shall be charged against the APB line item of the ROs and recorded under the appropriate object code, "Honoraria - Civilian." Kindly see **Annex A** for the Regional Breakdown.

In this regard, SDOs are directed to ensure that schools within their jurisdiction are able to complete and submit all necessary documentary requirements for the timely processing of honoraria for teaching overload. Furthermore, ROs and SDOs are hereby advised that the deadline for the submission of the utilization report for the



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payment of teaching overload for the First Quarter of FY 2026 is on or before **May 22, 2026**.

Submissions shall be sent to [bhrod.sed@deped.gov.ph](mailto:bhrod.sed@deped.gov.ph) using the following formats:

1. Scanned copy of the RO Utilization Report, duly signed by the Regional Directors (RDs); and
2. Editable Excel file (not necessarily signed) of the RO Utilization Report.

For reference, concerned offices may visit the **Teacher Workload Policy Public Drive** at [bit.ly/TeacherWorkload\\_ToolsandProcedure](http://bit.ly/TeacherWorkload_ToolsandProcedure) to access all relevant tools, templates, and procedural guides on the implementation of teacher workload policies and the processing of teaching overload pay. The relevant templates to be used are available for download using the abovementioned link and located at **Folder III, titled as FORMS**. For additional guidance and resources, kindly refer to the **Teacher Workload Policy Toolkit** at [tinyurl.com/TWPT2025](http://tinyurl.com/TWPT2025).

Should there be further concerns/questions, please coordinate with the BHROD-SED via email at [bhrod.sed@deped.gov.ph](mailto:bhrod.sed@deped.gov.ph) or through landline number: (02) 8633-5397.

For your appropriate action.



**Annex A: FY 2026 Regional Breakdown of Budget on the Honoraria for Teaching Overload**

**Table 1 – Under Comprehensive Release to RO**

Region	FY 2026 GAA
Cordillera Administrative Region (CAR)	12,046,000.00
National Capital Region (NCR)	49,646,000.00
Negros Island Region (NIR)	29,157,000.00
Region I - Ilocos	32,200,000.00
Region II - Cagayan Valley	23,199,000.00
Region III - Central Luzon	59,239,000.00
Region IVA - CALABARZON	69,740,000.00
Region IVB - MIMAROPA	22,737,000.00
Region V - Bicol	44,316,000.00
Region VI - Western Visayas	30,425,000.00
Region VII - Central Visayas	37,914,000.00
Region VIII - Eastern Visayas	35,787,000.00
Region IX - Zamboanga Peninsula	25,669,000.00
Region X - Northern Mindanao	29,717,000.00
Region XI - Davao	30,529,000.00
Region XII - SOCCSKSARGEN	26,911,000.00
Region XIII - CARAGA	20,300,000.00
<b>Grand Total</b>	<b>579,532,000.00</b>

**Table 2 – For Issuance of Special Allotment Release Order**

Region	FY 2026 GAA
Cordillera Administrative Region (CAR)	24,143,000.00
National Capital Region (NCR)	99,292,000.00
Negros Island Region (NIR)	58,314,000.00
Region I - Ilocos	64,403,000.00
Region II - Cagayan Valley	46,401,000.00
Region III - Central Luzon	118,480,000.00
Region IVA - CALABARZON	139,482,000.00
Region IVB - MIMAROPA	45,476,000.00
Region V - Bicol	88,635,000.00
Region VI - Western Visayas	60,854,000.00
Region VII - Central Visayas	75,833,000.00
Region VIII - Eastern Visayas	71,575,000.00
Region IX - Zamboanga Peninsula	51,341,000.00
Region X - Northern Mindanao	59,435,000.00
Region XI - Davao	61,061,000.00
Region XII - SOCCSKSARGEN	53,823,000.00
Region XIII - CARAGA	40,603,000.00
<b>Grand Total</b>	<b>1,159,683,000.00</b>



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