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Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

2608-499

Office of the Schools Division Superintendent

12 AUG 2026

DIVISION MEMORANDUM

No. 637, s. 2026

**REMINDER ON THE PROCESSING OF PAYMENT AND SUBMISSION OF
UTILIZATION REPORTS FOR THE HONORARIA FOR TEACHING OVERLOAD
FOR THE SECOND QUARTER OF FISCAL YEAR (FY) 2026**

To: Assistant Schools Division Superintendent
Chief Education Supervisor, CID
Chief Education Supervisor, SGOD
Public Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to the attached **Memorandum, DM-OUHRODI-2026-2538**, entitled ***“Reminder on the Processing of Payment and Submission of Utilization Reports for the Teaching Overload for the Second Quarter of Fiscal Year (FY) 2026,”*** this office reiterates the directive of the aforesaid memorandum for the information and guidance of all concerned.
2. All concerned schools are reminded to **complete and submit the necessary documentary requirements for the processing and payment of Teaching Overload Honoraria for the Second Quarter of FY 2026**, including applicable claims for teachers serving as ARAL tutors who exceed six (6) hours of teaching load. **School Heads shall ensure the submission of complete and accurate documents to this Office through the HR-Payroll Unit not later than August 13, 2026**, for consolidation and submission to the Regional Office.
3. The **concerned Division Office personnel shall facilitate the consolidation and validation of the Division's Utilization Report for the payment of Teaching Overload for the Second Quarter of FY 2026 and submit to the regional Office on or before August 14, 2026**. Submission shall be sent to hhrod.sed@deped.gov.ph.
4. For reference, the **Teacher Workload Policy Public Drive** can be accessed through <https://bit.ly/TeacherWorkloadToolsandProcedure> for the relevant templates, forms, and procedural guides on 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**



Address: Mena Crisologo St. corner Rivero St., Brgy. IX, Vigan City, Ilocos Sur
Telephone No: (077) 722-20-23 / (077) 632-05-33
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Website: www.depedvigancity.com

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FORMS. For additional guidance and resources, kindly refer to the **Teacher Workload Policy Toolkit** at tinyurl.com/TWPT2025. tinyurl.com/TWPT2025.

5. Immediate and widest dissemination of this Memorandum is desired.

VILMA D. EDA, CESO V
Schools Division Superintendent



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Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

MEMORANDUM

DM-OUHRODI-2026-2538

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 AND SUBMISSION OF UTILIZATION REPORTS FOR THE HONORARIA FOR TEACHING OVERLOAD FOR THE SECOND QUARTER OF FISCAL YEAR (FY) 2026**

DATE : July 29, 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 second 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 **Php 1,738,683,000.00**, lodged under the *Administration of Personnel Benefits (APB) budget line item*. Of the total allocation, **Php 579,532,000.00** has been **comprehensively released to the Regional Offices (ROs)**. The *Special Allotment Release Order (SARO)* covering the remaining balance, amounting to **Php 1,159,151,000.00**, was recently released to the Central Office and shall likewise be sub-allotted to the field offices. A separate Memorandum shall be issued to facilitate the sub-allotment of the said funds.

Based on the **First Quarter FY 2026** utilization reports received by this Office, only **ten (10) Regional Offices** have submitted their utilization reports, indicating a total of **one hundred eighty-three (183) teachers compensated with Teaching Overload Pay**. The following **seven (7) Regional Offices** which have yet to submit their First Quarter FY 2026 Utilization Reports, namely the NCR, NIR, Region VIII, Region IX, Region X, Region XI, and CARAGA, **are hereby reminded to submit their**

1st Quarter utilization reports at the soonest possible time to facilitate proper monitoring of funds for Teaching Overload Pay.

All claims for the payment of Teaching Overload shall still be charged against the APB line item of the ROs and recorded under the appropriate object code, **"Honoraria – Civilian."** This shall include payments to DepEd teachers serving as ARAL tutors who exceed six (6) hours of teaching load due to ARAL tutorial sessions. Kindly refer to **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 payment of teaching overload for the Second Quarter of FY 2026** is on or before **August 14, 2026**.

Submissions shall be sent to 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 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.

Should there be further concerns/questions, please coordinate with the Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED) through Mr. Jerson Miguel L. Collado via email at bhrod.sed@deped.gov.ph or via 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
Grand Total	579,532,000.00