



Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

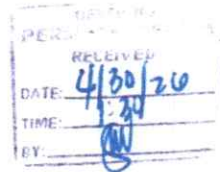


MEMORANDUM
DM-OUHRODI-2026-1235



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

April 29, 2026



Room 102, Rizal Building, DepEd Complex,
Telephone Nos.: (+632) 86337206, (+632) 86337207
Email Address: usec.hrod@deped.gov.ph

To: All Schools Division Superintendents
School Heads
All Others Concerned

Please submit the said report on or before May 19, 2026.
For information and strict compliance.

BENJAMIN D. PRAGAS PhD, CESO III
Director IV/Regional Director

MEMORANDUM		Date: 05-05-2024	Released (Records)
To:	<input checked="" type="checkbox"/> PSDS/DICs	<input checked="" type="checkbox"/> Elem/Sec School Heads	
	<input type="checkbox"/> Private Schools	<input type="checkbox"/> Others:	
For:	<input type="checkbox"/> Information	<input checked="" type="checkbox"/> Dissemination	
	<input checked="" type="checkbox"/> Guidance	<input type="checkbox"/> Strict Compliance	
ORLANDO E. MANUEL PhD., CESO V Schools Division Superintendent Signature: <i>[Signature]</i>			
By:	<input type="checkbox"/> ASDS	<input type="checkbox"/> CID Chief	<input type="checkbox"/> SGOD Chief
	<input type="checkbox"/> AO	<input type="checkbox"/> Atty	

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** 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 BHRD-SED via email at **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
Grand Total	579,532,000.00

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
Grand Total	1,159,683,000.00