



19 December 2024

Regional Memorandum
No. 900, s. 2024

**ADVISORY ON THE CONCURRENCE OF THE COMMISSION
ON AUDIT ON DEPED ORDER NO. 005, S. 2024 AND ITS
IMPLEMENTATION GUIDELINES (DEPED
MEMORANDUM NO. 053, S. 2024)**

To **Regional Office Officials and Employees
Schools Division Superintendents
Schools Heads
All Others Concerned**

1. Enclosed is a copy of Memorandum DM-OUHROD-2024-3472 dated December 4, 2024 signed by **USec. WILFREDO E. CABRAL**, Undersecretary, Human Resource and Organizational Development, DepEd Central Office, titled **“Advisory on the Concurrence of the Commission on Audit on DepEd Order No. 005, s. 2024 and Its Implementation Guidelines (DepEd Memorandum No. 053, s. 2024).”**
2. The department sought clarification from the Commission on audit (COA) regarding the implementation of DepEd Order (DO) No. 005, s. 2024 *“Rationalization of Teachers’ Workload in Public Schools and Payment of Teaching Overload”* and its *Implementation Guidelines under DepEd Memorandum (DM) No. 053, s. 2024*, specifically on provisions allowing teachers to perform ancillary tasks outside school premises.
3. Per attached response letter from the Commission on Audit (COA) dated November 21, 2024, it is stated that the mechanisms provided in DO No. 005, s. 2024 and DM No. 053, s. 2024 are sufficient to comply with the requirements of Civil Service Commission Resolution No. 080096.
4. For wide dissemination and strict compliance.


ATTY. ALBERTO T. ESCOBARTE, CESO II
Regional Director



Incls.: As stated

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08C/ROA/P1



Address: Gate 2, Karangalan Village, Cainta, Rizal
Telephone No.: 02-8682-2114
Email Address: region4a@deped.gov.ph
Website: depedcalabarzon.ph





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Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

MEMORANDUM

DM-OUHROD-2024- 3472

TO : Regional Directors
 Schools Division Superintendents
 School Heads
 All Others Concerned

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

SUBJECT : **ADVISORY ON THE CONCURRENCE OF THE COMMISSION ON AUDIT ON DEPED ORDER NO. 005, S. 2024 AND ITS IMPLEMENTATION GUIDELINES (DEPED MEMORANDUM NO. 053, S. 2024)**

DATE : 04 December 2024

The Department of Education (DepEd) sought clarification from the Commission on Audit (COA) regarding the implementation of DepEd Order (DO) No. 005, s. 2024 "Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload" and its Implementation Guidelines under DepEd Memorandum (DM) No. 053, s. 2024, specifically on provisions allowing teachers to perform ancillary tasks outside school premises. This is part of our efforts to resolve concerns from the field offices and ensure the effective implementation of the policy.

In its response letter dated 21 November 2024 (please see enclosure), COA stated that the mechanisms provided in DO No. 005, s. 2024 and DM No. 053, s. 2024 are sufficient to comply with the requirements of Civil Service Commission Resolution No. 080096. Furthermore, COA underscored the importance of consistent and clear implementation of said policy issuances across all concerned DepEd offices.

In view of the above, the Department requires **full compliance** from all offices with the provisions found in **DO No. 005, s. 2024** and **DM No. 053, s. 2024**.

Should there be concerns or questions, kindly coordinate with the Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED) through email bhrod.sed@deped.gov.ph or landline (02) 8633-5397.

For immediate dissemination and strict compliance.

Copy furnished:
 OFFICE OF THE SECRETARY

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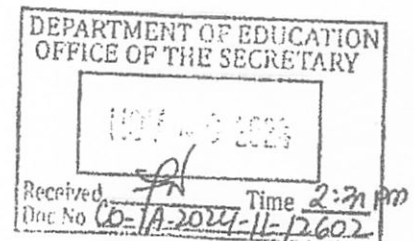


REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

NATIONAL GOVERNMENT AUDIT SECTOR
CLUSTER 5 – EDUCATION AND EMPLOYMENT

November 21, 2024

Honorable SONNY ANGARA
Secretary
Department of Education (DepEd)
DepEd Complex, Meralco Avenue,
Pasig City



Re: Letter dated November 5, 2024 addressed to Chairperson Gamaliel A. Cordoba, this Commission, seeking clarification on the implementation of DepEd Order No. 005, series of 2024 or the Rationalization of Teacher's Workload in Public Schools and Payment of Teaching Overload

Dear Secretary Angara:

This pertains to your letter addressed to Chairperson Cordoba seeking clarification on the implementation of DepEd Order No. 005, series of 2024 or the *Rationalization of Teacher's Workload in Public Schools and Payment of Teaching Overload*, which was indorsed to this Office last November 12, 2024. Consequently, we referred your letter to the DepEd Audit Team for their comment on the matter and after a thorough review, this Office fully adopts and concurs with the detailed comments and observations provided by the DepEd Audit Team.

The Audit Team's comments effectively address the compliance of the said DepEd issuances with the provisions of Civil Service Commission (CSC) Resolution No. 080096¹ dated January 28, 2008, particularly in the following aspects:

1. Mechanism for Accounting Ancillary Tasks Performed Outside School Premises:

The prescribed use of a school logbook, locator slips, and certificates of undertaking attached to the teachers' Daily Time Records (DTRs)

¹ Working Hours for Public School Teachers

provides an adequate and straightforward mechanism to document outputs. These measures ensure transparency and accountability while recognizing the flexibility needed to balance teaching and ancillary responsibilities.

2. Mechanism for Evaluating Overall Teacher Performance:

The mandatory submission of the Office Performance Commitment and Rating Form (OPCRF) and the Individual Performance Commitment and Review Form (IPCRF) is an established and reliable system for evaluating teacher performance. These forms support decisions regarding personnel benefits, such as step increments, mid-year and year-end bonuses, promotion, training opportunities, and other incentives, thereby aligning with the performance evaluation requirements outlined in CSC policies.

The Audit Team's comment highlighted the outlined mechanisms to foster consistency and accountability without imposing undue administrative burdens on public school teachers, particularly the provision stating that teachers are not required to submit documentary evidence or accomplishment reports for ancillary tasks performed outside school premises.

Furthermore, the Audit Team recognizes that DepEd Order No. 005, series of 2024, and its implementation guidelines address potential ambiguities by allowing school heads and master teachers to utilize existing tools, such as lesson plan reviews and class observations, to ensure teacher readiness and task completion. These measures are essential for maintaining the integrity and quality of education delivery.

Based on the foregoing, the streamlined workload allocation and clarified processes under DepEd Memorandum No. 053, series of 2024², reflect a balance between operational efficiency and the welfare of public school teachers, aligning with the overarching goals of DepEd to enhance educational outcomes while supporting its personnel.

Verily, this Office views that the mechanisms set forth in the DepEd issuances are sufficient to meet the requirements of CSC Resolution No. 080096. This underscores the importance of consistent and clear implementation of these guidelines across all DepEd divisions and schools to ensure uniform compliance and effective application.

We hope that we were able to resolve your concern on the above subject.

Very truly yours,


NORMA E. AQUINO
Director III

² Rationalization of Teacher's Workload in Public School and Payment of Teaching Overload

Copy furnish:

**Martha Roxana C. Sese
Assistant Commissioner
National Government Audit Sector**

**Bresilo R. Sabaldan
Chief Executive Staff
Office of the Chairperson**

All of this Commission

**NEA/KLA/ERC
NGAS-CL5-OD-2024-11-001485**