

Republic of the Philippines
Department of Education
REGION IV-A CALABARZON



13 August 2025

Regional Memorandum
No. 607, s. 2025

**REMINDER ON THE PROCESSING OF PAYMENT FOR, AND SUBMISSION
OF UTILIZATION REPORT ON, TEACHING OVERLOAD FOR THE
SECOND QUARTER OF THE FISCAL YEAR (FY) 2025
WITH REFERENCE TO DEPED ORDER NO. 005,
S. 2024 AND DEPED MEMO NO. 053, S. 2024**

To Schools Division Superintendents
All Public Elementary and Secondary School Heads
All Others Concerned

1. Enclosed is a copy of Memorandum DM-OUHROD-2025-1878, titled **"Reminder on the Processing of Payment for, and Submission of Utilization Report on, Teaching Overload for the Second Quarter of the Fiscal Year (FY) 2025 with Reference to DepEd Order No. 005, s. 2024 and DepEd Memorandum No. 053, s. 2024,"** which is self-explanatory.
2. To ensure the timely processing of payments, all Schools Division Offices (SDOs) must strictly adhere to the procedures outlined in DepEd Memorandum No. 053, s. 2024 "Implementation Guidelines for DepEd Order No. 005, s. 2024." Furthermore, **SDO Finance and Administrative Units (Personnel Unit)** must jointly establish and clearly communicate submission deadlines to enable all schools within their jurisdiction to submit the required documents on time.
3. Moreover, attention is invited to the third paragraph of the abovementioned Memorandum for information and guidance.
4. Also attached is Memorandum OASF-2025-219 titled "Recording of the Utilization of the FY 2025 Teaching Overload Pay in the Financial Accountability Reports (FARs) of the Department of Education, for reference.
5. The necessary templates to be used can be downloaded from this link: **bit.ly/TeacherWorkloadToolsandProcedure**, located in Folder III, entitled "FORMS." If **no claim/s to be reported**, please submit a **certification for non-utilization** of the fund downloaded.
6. Immediate dissemination of and compliance with this Memorandum is directed.


ATTY. ALBERTO T. ESCOBARTE, CESO II
Regional Director

Incls.: As stated

08C/ROA/P1 *mla*



ORD-UM01-2025-670

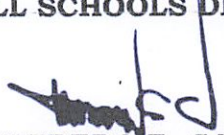
Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

MEMORANDUM DM-OUHROD-2025-1878

FOR : ALL REGIONAL DIRECTORS
ALL SCHOOLS DIVISION SUPERINTENDENTS

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

SUBJECT : REMINDER ON THE PROCESSING OF PAYMENT FOR, AND
SUBMISSION OF UTILIZATION REPORT ON, TEACHING
OVERLOAD FOR THE SECOND QUARTER OF THE FISCAL
YEAR (FY) 2025 WITH REFERENCE TO DEPED ORDER NO.
005, S. 2024 AND DEPED MEMORANDUM NO. 053, S. 2024

DATE : July 10, 2025

In accordance with DepEd Order (DO) No. 005, s. 2024, *Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload*, all Regional Offices (ROs) and Schools Division Offices (SDOs) are hereby reminded to process the **payment of Teaching Overload** to eligible teachers for the **Second Quarter of Fiscal Year (FY) 2025 (April to June 2025)**.

To ensure the timely processing of payments, all SDOs are instructed to strictly adhere to the procedures outlined in DepEd Memorandum No. 053, s. 2024, *Implementation Guidelines for DepEd Order No. 005, s. 2024*. Furthermore, the **SDO Finance Unit and Administrative Unit (Personnel Section)** must jointly establish and effectively communicate clear submission deadlines to enable all schools within their jurisdiction to submit the required documents on time.

Please be reminded that the allocation for Teaching Overload is lodged under the Administration of Personnel Benefits (APB) budget line item of the ROs. In this regard, all ROs are advised to ensure the prompt availability and release of funds to the SDOs within their jurisdiction. Kindly refer to the attached **Annex A** for the Statement of Appropriations, Allotments, Obligations, Disbursements, and Balances (SAAODB) as of the end of the First Quarter, FY 2025.

Following the disbursement of Teaching Overload, all ROs are required to submit their **consolidated Utilization Reports on Teaching Overload Pay** for the Second Quarter of FY 2025 to BHRD-SED via email at **bhrod.sed@deped.gov.ph** on or before **August 31, 2025**, 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.

The relevant templates to be used are available for download through this link: bit.ly/TeacherWorkloadToolsandProcedure, located at Folder III, entitled FORMS.

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

For your appropriate action.

Copy furnished:

Office of the Secretary
Office of the Undersecretary for Finance

**Annex A: Statement of Appropriations, Allotments, Obligations,
Disbursements, and Balances (SAAODB) as of end of 1st Quarter, FY 2025**

Region	As of Q1, FY 2025		
	Adjusted Allotment	Obligation	Disbursement
Central Office	-	-	-
CAR	11,799,698	333,697.58	333,697.58
NCR	22,097,293	49,865.10	49,865.10
Region I	12,704,554	14,554.40	-
Region II	17,912,000	-	-
Region III	43,235,500	24,500.00	24,500.00
Region IV-A	64,420,000	-	-
Region IV-B	24,481,000	-	-
Region V	25,728,200	16,200.00	16,200.00
Region VI	27,701,000	-	-
Region VII	47,591,000	9,120,558.21	9,120,558.21
Region VIII	36,721,000	5,000.00	5,000.00
Region IX	30,612,000	-	-
Region X	36,449,066	18,066.04	18,066.04
Region XI	31,137,000	-	-
Region XII	24,595,000	-	-
Region XIII	26,250,000	-	-
GRAND TOTAL	483,434,311.95	9,582,441.33	9,567,886.93

Source: DepEd Finance Service



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM

OACF-2025-219

**TO : REGIONAL DIRECTORS
REGIONAL OFFICE (RO) FINANCE OFFICERS
SCHOOLS DIVISION SUPERINTENDENTS
SCHOOLS DIVISION OFFICE (SDO) FINANCE OFFICERS**

FROM : ATTY. EDSON BYRON K. SY
*Assistant Secretary
Officer-in-Charge, Office of the Undersecretary for Finance*

**SUBJECT : RECORDING OF THE UTILIZATION OF THE FY 2025
TEACHING OVERLOAD PAY IN THE FINANCIAL
ACCOUNTABILITY REPORTS (FARs) OF THE DEPARTMENT
OF EDUCATION**

DATE : June 24, 2025

This refers to the recording of the Fiscal Year (FY) 2025 Teaching Overload Pay in the Financial Accountability Reports (FARs) of the Department of Education.

Pursuant to Special Provision No. 9 of Republic Act No. 12116, otherwise known as the General Appropriations Act for FY 2025, ***“the amount appropriated for honoraria shall be used exclusively to compensate teaching personnel who have rendered teaching overload services,”*** as defined under DepEd Order No. 5, s. 2024, and further clarified through DepEd Memorandum No. 53, s. 2024.

In line with the foregoing, and to ensure that the obligations and disbursements reported under Teaching Overload Pay pertain exclusively to honoraria paid to eligible teaching personnel who have rendered actual teaching overload services, all concerned Finance Officers in the field offices are hereby directed to observe and implement the guidelines herein provided.

The utilization of Teaching Overload Pay shall be recorded under the following classification:

Funding Source	Administration of Personnel Benefits
Object Code	Honoraria – Civilian

In the event of deficiencies in the payment of authorized personnel benefits, Section 53 of the FY 2025 General Appropriations Act (GAA) authorizes the utilization of available allotments for Personnel Services (PS) to address such deficiencies. Accordingly, should the available allotments under the Teaching Overload Pay be identified as the funding source for said purpose, the concerned offices are hereby

enjoined to strictly observe Section 5.1.3 of Department of Budget and Management (DBM) National Budget Circular (NBC) No. 595, s. 2025, which provides that:

- a. The Advice for Use of PS Allotment (APSA) must be properly accomplished and duly signed by the Agency Head or his/her authorized representative; and
- b. All adjustments shall be reflected in the Registry of Allotments and Obligations for Personnel Services (RAOPS) and must be duly reported in the corresponding accountability reports to be submitted to the DBM.

Adherence to the foregoing is expected from all Field Finance Officers to ensure the accurate reporting of Teaching Overload Pay utilization and its proper alignment with reported physical accomplishments.

For any clarifications or related concerns, you may coordinate with the Finance Service – Budget Division via email at fs.bd@deped.gov.ph.

For strict compliance.

Thank you.

cc: Office of the Secretary
Office of the Undersecretary for Human Resource and Organizational Development