



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

AUG 13 2025

MEMORANDUM
No. 400, s. 2025

REITERATION OF DEPED ORDER 005, S. 2024 "RATIONALIZATION OF TEACHERS' WORKLOAD IN PUBLIC SCHOOLS AND PAYMENT OF TEACHING OVERLOAD" AND DEPED MEMORANDUM NO. 053, S. 2024 "IMPLEMENTATION GUIDELINES FOR DEPED ORDER NO. 005, S. 2024"

To: OIC-Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
OIC-Chief Education Supervisor, School Governance and Operations Division
Public Elementary and Secondary School Heads
Administrative Officer V
All Others Concerned

1. Attached is DepEd Order No. 005, s. 2024 titled "**Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload**" and DepEd Order No. 053, s. 2024, titled "**Additional Instructions to Implement the DepEd Order No. 16, s. 2025 "Implementation Guidelines for DepEd Order No. 005, s. 2024"**" contents of which are self-explanatory, for information and guidance of all concerned.
2. This Order establishes guidelines for granting additional compensation to the to all eligible teachers for work rendered beyond the prescribed work hours in the form of Teaching Overload Pay and Vacation Service Credits (VSC).
3. In view thereof, please see the following enclosure for reference.
 - Enclosure No. 1 – Important Reminders
 - Enclosure No. 2 – Process Flow for Teaching Overload Pay and Grant of Vacation Service Credits for Teaching-Related Assignments
 - Enclosure No. 3 – Summary of Templates
4. Immediate dissemination of, and compliance to this Memorandum is earnestly desired.


VIOLETA M. GONZALES

Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Encls: As stated.

References:
DepEd Order No. 053, s. 2024
DepEd Order No. 005, s. 2024

To be indicated in the Perpetual of Index under the following subject
BENEFITS ALLOWANCES PERSONNEL

SRHB/ REITERATION OF DEPED ORDER 005, S. 2024 "RATIONALIZATION OF TEACHERS' WORKLOAD IN PUBLIC SCHOOLS AND PAYMENT OF TEACHING OVERLOAD" AND DEPED MEMORANDUM NO. 053, S. 2024 "IMPLEMENTATION GUIDELINES FOR DEPED ORDER NO. 005, S. 2024" /August 12, 2025

400

NUM-2025-400



Student Center for Life Skills Bldg., Centennial Ave, Brgy. Tunasan, Muntinlupa City
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Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Enclosure 1

IMPORTANT REMINDERS

1. This Office is guided by agency directions that are geared toward building a conducive environment for effective teaching and learning to thrive. In the **distribution of Teaching Load**, the school heads are directed to **ensure a fair and equitable distribution**, while prioritizing the welfare of teachers.

The following parameters shall be observe:

- a. A teacher shall not be required to render more than six hours of actual classroom teaching in a day in accordance with Republic Act No. 4670 or the Magna Carta for Public School Teachers.
- b. In the exigency of service, teachers may render additional teaching loads. Actual classroom teaching **in excess of six hours shall be compensated through payment of teaching overload**, provided that it does not exceed two hours per day, as stipulated in RA 4670. The guidelines and procedures on teaching overload provided in Section V.A.2 of DO 005, s. 2024 shall be observed. The process flow for the payment of teaching overload is provided in Enclosure No. 2.

In circumstances where a teacher will have less than six hours of actual classroom teaching, they are given priority in the designation of teaching related assignments.

- c. Only **actual classroom teaching** rendered per learning area and **class advising duties** are treated as teaching load and shall form part of the six hours of teaching.
- d. To ensure that the teachers are provided with time and support to conduct intervention programs, the school heads shall design teachers' class programs to accommodate remediation and/or enhancement classes, whenever feasible. In such cases, these classes shall be treated as a teaching load.

2. The **Teacher Ancillary Tasks** that shall complete the 8-hour workday of teachers may be performed within or outside the school premises following these guidelines and procedures:

- a. Section 2.C. of DO 16, s. 2009 shall remain in effect, stipulating that teachers who have rendered six hours of actual classroom teaching, duly reflected in their daily time records (DTR), shall be deemed to have completed the required daily working hours. They must not be considered undertime and must not be subject to salary deductions.



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- b. While Section V.A.1. of DO 005, s. 2024 does not require documentary evidence or accomplishment reports that summarize how they spent the two hours for ancillary tasks, this provision must also be harmonized with the Civil Service Commission Resolution No. 080096 which mandates DepEd to institute a mechanism to account for teachers' outputs in performing teacher ancillary tasks outside school premises. In this regard, any of the following shall be observed:
- b.1.** If the teacher opts to leave the school premises **during vacant periods**, the teacher shall register in the school logbook or accomplish a locator slip. They shall indicate the reason for going outside the school premises in relation to the performance of their ancillary tasks. Original copies or photocopies of these documents shall be attached to their DTR.
 - b.2** If the teacher chooses to perform the teacher ancillary tasks before or after all assigned classes, they shall submit a certificate of undertaking to be attached to the DTR.
- c. The school heads, in coordination with the master teachers, may utilize existing mechanisms to account for the outputs of teachers such as regular review of lesson plans, conduct of class observations, and any other measures to ensure the readiness of teachers.
3. In the designation of **Teaching-Related Assignments**, programs or projects identified as needed in the School Improvement Plan (SIP)/Annual Improvement Plan (AIP) shall serve as the basis or main consideration in designating teaching-related assignments to teachers. In consideration of the varied contexts of the schools, the school head shall define the **number of teachers** to be designated and the **scope of duties and responsibilities** for each teaching-related assignment in coordination with the concerned teachers.
4. In accordance with Section V.A.4.3 of DO 005, s. 2024, the designation of teachers to teaching-related assignments shall be enabled by a Designation Order following these detailed procedures:
- a. The school head, during their planning activities at the start of the school year, shall identify the teachers to be designated. The school head shall consider the specialization and workload of the teachers when designating them for teaching-related assignments.
 - b. Since these assignments are not mandatory, the identified teachers must concur with their designation and scope of duties and responsibilities.
 - c. Once an agreement is reached with the concerned teachers, the school head shall prepare the Designation Order and submit it to the Office of the Schools Division Superintendent.
 - d. The schools division superintendent (SDS) shall approve the Designation Order and original copies shall be given back to the school, a copy should be retained with the School Governance and Operations Division (SGOD).
 - e. The school head should ensure that teachers designated for teaching-related assignments prioritize their teaching duties.



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5. Any **authorized work** in relation to their teaching-related assignments conducted beyond the six hours of teaching load **shall be compensated** by vacation service credits (VSC). The procedures for the grant of VSC are provided in Enclosure No. 2.

6. Relative to this Order, ensuring the timely processing of payment for the 3rd Quarter of Payments, all request Teaching Overload Pay must be submitted to the Division Personnel on or before **October 31, 2025**.



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Enclosure 2

PROCESS FLOW FOR TEACHING OVERLOAD PAY AND GRANT OF VACATION SERVICE CREDITS FOR TEACHING-RELATED ASSIGNMENTS

I. Teaching Overload Pay

I.1. Process Flow for the Payment and Budget Utilization Reporting of Teaching Overload

Teachers	School Head	School Head/ Non-Teaching Personnel
<p align="center"><i>Immediately after end of the month</i></p> <p>a. Submit DTR and all other attachments to the Office of the School Head</p> <p>Important Note: Copy of the monthly DTR should be kept in the Office of the School Head to be used as attachment in the quarterly processing of teaching overload pay.</p>	<p align="center"><i>3-4 Working Days</i></p> <p>a. Identifies teachers with teaching overload based on parameters of DO 005, s. 2024.</p> <p>b. Prepares the list of teachers with teaching overload pay and other documentary requirements:</p> <ul style="list-style-type: none"> ✓ Certification/List of Teachers with Teaching Overload Pay <p>*The reason and equivalent hours for teaching overload should be indicated in the certification. Kindly note that a teacher may have various reasons for rendering teaching overload, such as:</p> <ul style="list-style-type: none"> • Additional teaching load due to teacher shortage • Relieving duties of teachers • Conduct of remediation/enhancement classes • Class Advising Duties <ul style="list-style-type: none"> ✓ Endorsement Memorandum addressed to the SDS, thru SDO-Admin Unit (Personnel) ✓ DTR of teachers and other attachments (locator slip, certificate of undertaking, etc) ✓ eSF7 	<p align="center"><i>1-2 Working Days</i></p> <p>a. Submit all documentary requirements to the SDO Admin Unit (Personnel)</p> <p>b. Post the Certification/List of teachers with Teaching Overload Pay on the transparency board/s of schools</p> <p>Important Note: Ensure completeness and accuracy of documents before submission to SDOs to avoid delays in the processing of payment. Documents found not in order shall be returned without action.</p>



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I.2. Submission of Requirements (School Level)

1. Submission of Requirements	2. Processing of Payment	3. Budget Utilization Reporting		
<p>SCHOOL</p> <p>3 – 5 Working Days</p> <p>Prepares the documentary requirements for teaching overload pay</p> <p>Documentary Requirements: ✓ eSF7 ✓ DTR and other applicable documents (Locator Slip/Certificate of Undertaking, etc) ✓ Endorsement Memo ✓ List of Teachers with Teaching Overload Pay</p>	<p>SDO-Admin Unit (Personnel)</p> <p>3 – 5 Working Days</p> <p>Checks and validates the submitted documents and prepares the payroll</p>	<p>SDO-Finance Unit (Budget and Accounting) SDO-Admin Unit (Cash)</p> <p>3 – 5 Working Days</p> <p>Processes the disbursement of teaching overload pay to teachers</p>	<p>SDO-Finance Unit (Budget) SDO-Admin Unit (Personnel)</p> <p>Every quarter after disbursement of teaching overload pay</p> <p>Prepares the budget utilization report for submission to RO</p>	<p>RO-Finance Division (Budget) RO-Admin Division (Personnel)</p> <p>Upon receipt of reports from SDOs</p> <p>Consolidates the budget utilization reports from SDOs for submission to the CO</p>

I.3. Processing of Payment (SDO Level)

SDO-Admin Unit (Personnel)	Finance Unit (Budget and Accounting) & SDO-Admin Unit (Cash)
<p>3-5 Working days</p> <ol style="list-style-type: none"> Receives documents from the schools Checks completeness of documentary requirements Validates accuracy of submitted documents Computes for the teaching overload pay Prepares consolidated payroll of teachers with teaching overload pay including ORS and DV. Forwards the ORS, DV, consolidated payroll and the complete supporting documents to the Finance Unit (Budget). 	<p>3-4 Working days</p> <ol style="list-style-type: none"> Receives the ORS, DV and consolidated payroll for obligation (Budget) and for pre-audit (Accounting). Checks completeness of documentary requirements Recomputes accuracy of the payroll Processes the payroll and disburse thru LDDAP-ADA payment to teachers



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II. Vacation Service Credits

1. The following are eligible for Vacation Service Credits (VSC) under DO 005, s. 2024, provided that these are performed outside the regular work hours of teachers:
 - a. Conference with Parents and Home Visitation of Teachers
 - b. Coaching & Mentoring duties of a Master Teacher
 - c. Teachers designated to teaching-related assignments

2. Eight (8) hours of services rendered shall be equivalent to at least 1.25 VSC.

	Teachers	School Head	SDO-Admin Unit (Personnel)
Before doing Teaching-Related Assignments and Teacher Ancillary Tasks (Conference with Parents/Home Visitations and Coaching & Mentoring)	a. The teachers shall submit an accomplished form requesting for authority to render work beyond regular work hours, specifying the following: <ul style="list-style-type: none"> ✓ Name and Position ✓ Date and Time ✓ Purpose ✓ Justification 	a. The School Head upon submission of documents shall validate the request of the teachers based on the following: <ul style="list-style-type: none"> ✓ Necessity ✓ Urgency ✓ Workload of Teachers 	N/A
After completion of Teaching-Related Assignments and Teacher Ancillary Tasks (Conference with Parents/Home Visitations and Coaching & Mentoring)	a. Teachers shall submit an Individual Accomplishment Report providing the following: <ul style="list-style-type: none"> ✓ Date ✓ Hours Rendered ✓ Accomplishments/Outputs 	a. Upon submission of teachers, the School Head shall approve the Individual Accomplishment Report of Teachers. b. The School Head shall submit the following documentary requirements: <ul style="list-style-type: none"> ✓ Approved Designation Order of Teachers ✓ Authority to Render Work Beyond Regular Work Hours ✓ Individual Accomplishment Report ✓ DTR 	a. Receive documents from the Schools b. Check completeness of documentary requirements c. Validate accuracy of submitted documents d. Compute for the equivalent VSC e. Prepare a Special Order with list of teachers and the number of earned VSC, for approval/signature of the SDS f. Record the earned VSC in the Employee's Leave Card once special order is approved.



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Enclosure 3

SUMMARY OF TEMPLATES

No.	Title	Description	Accomplished/ Prepared by	Submitted To	Timeline
1	Certificate of Undertaking	<ul style="list-style-type: none"> Used by teachers who opt to perform the teacher ancillary tasks outside school premises 	<ul style="list-style-type: none"> Teacher 	<ul style="list-style-type: none"> School Head (as an attachment to the DTR) 	As necessary; Every submission of DTR
2	Locator Slip	<ul style="list-style-type: none"> To account for teachers' who leave the school premises within official work hours 	<ul style="list-style-type: none"> Teacher 	<ul style="list-style-type: none"> School Head (as an attachment to the DTR) 	As necessary
3	Designation Order for Teaching-Related Assignments	<ul style="list-style-type: none"> Enables the designation of teachers to Teaching-Related Assignments 	<ul style="list-style-type: none"> School Head 	<ul style="list-style-type: none"> SDO 	Before the start of SY
4	Certification/ List of Teachers with Teaching Overload Pay	<ul style="list-style-type: none"> List of Teachers with teaching overload hours and eligible for payment based on parameters of DO 005, s. 2024 	<ul style="list-style-type: none"> School Head 	<ul style="list-style-type: none"> SDO 	Quarterly
5	Endorsement Memorandum	<ul style="list-style-type: none"> Cover memo for submission of documentary requirements for Teaching Overload Pay 	<ul style="list-style-type: none"> School Head 	<ul style="list-style-type: none"> SDO 	Quarterly
6	Computation for Teaching Overload Pay	<ul style="list-style-type: none"> Tool for SDO-HRMOs in the computation of teaching overload pay (with formula) 	<ul style="list-style-type: none"> SDO-Admin Unit (Personnel) 	<ul style="list-style-type: none"> SDO-Finance Unit 	Quarterly
7	SDO Budget Utilization Report for Teaching Overload Pay	<ul style="list-style-type: none"> Consolidates the budget utilization for SDO 	<ul style="list-style-type: none"> SDO-Admin Unit (Personnel) SDO-Finance Unit 	<ul style="list-style-type: none"> RO-Admin Division (Personnel) RO-Finance Division 	Quarterly
8	RO Budget Utilization Report for Teaching Overload Pay	<ul style="list-style-type: none"> Consolidates the budget utilization for RO 	<ul style="list-style-type: none"> RO-Admin Division (Personnel) RO-Finance Division 	<ul style="list-style-type: none"> BHROD-SED 	Quarterly
9	Authority to Render Work Beyond Regular Work Hours	<ul style="list-style-type: none"> Permission to render work beyond regular work hours 	<ul style="list-style-type: none"> Teachers 	<ul style="list-style-type: none"> School Head 	As necessary
10	Individual Accomplishment Report for Work Rendered Beyond Regular Work Hours	<ul style="list-style-type: none"> Summary of accomplishment/ outputs for work rendered beyond regular work hours 	<ul style="list-style-type: none"> Teachers 	<ul style="list-style-type: none"> School Head 	As necessary



Republika ng Pilipinas
Department of Education

(INSERT DIVISION)
(INSERT NAME OF SCHOOL)

OFFICE OF THE SCHOOL HEAD

FOR : **[NAME OF SDS]**
(Position, SDO)

THRU : **[NAME OF SDO-HRMO]**
[Position, Office]

FROM : **[NAME OF SCHOOL HEAD]**
(Position, School)

SUBJECT : **[INSERT SUBJECT]**

DATE : [Insert date]

This Office respectfully submits the following documents for the processing of the payment of teaching overload:

1. Certification/List of eligible teachers with teaching overload;
2. DTR; and
3. eSF7

For questions or concerns, you may contact **(insert name of school)** at telephone number **(insert school's contact number)** or through email address at **(insert school's email address if there's any)**.



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Department of Education

(INSERT DIVISION)
(INSERT NAME OF SCHOOL)

LOCATOR SLIP

Name	
Position/Designation	
Permanent Station	
Purpose	
Date & Time	
Destination	
[Signature] [Name of Teacher]	[Signature] [Name of School Head]





Republika ng Pilipinas
Department of Education

(INSERT DIVISION)
(INSERT NAME OF SCHOOL)

CERTIFICATE OF UNDERTAKING

This is to certify that, I, **[Name of Teacher]**, a **[Position]** at **[School Name]**, located at **[School Address]**, performed teacher ancillary tasks outside the school premises on the following dates and time:

Date	Time

I hereby attest that the ancillary tasks were performed diligently and responsibly and that they were completed accurately and on time.

This certification is prepared and submitted as an attachment to the Daily Time Record for the period: **[payroll period]**.

[SIGNATURE]
[NAME OF TEACHER]
[DATE]

DAILY TIME RECORD

DAILY TIME RECORD

(Name) _____

(Name) _____

For the month of _____, 20____

For the month of _____, 20____

Official hours of arrival _____ Regular Days _____
and departure _____ Saturdays _____

Official hours of arrival _____ Regular Days _____
and departure _____ Saturdays _____

Days	A. M.		P. M.		UNDER TIME	
	ARRIVAL	DEPARTURE	ARRIVAL	DEPARTURE	Hours	Minutes
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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26						
27						
28						
29						
30						
31						
TOTAL						

Days	A. M.		P. M.		UNDER TIME	
	ARRIVAL	DEPARTURE	ARRIVAL	DEPARTURE	Hours	Minutes
1						
2						
3						
4						
5						
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26						
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28						
29						
30						
31						
TOTAL						

I CERTIFY on my honor that the above is a true and correct report of the hours of work performed, record of which was made daily at the time of arrival and departure from office.

I CERTIFY on my honor that the above is a true and correct report of the hours of work performed, record of which was made daily at the time of arrival and departure from office.

In-Charge

(See Instructions on back)

In-Charge

(See Instructions on back)

INSTRUCTIONS

Civil Service Form No. 48, after completion, should be filed in the records of the Bureau or Office which submits the monthly report on Civil Service Form No. 3 to the Bureau of Civil Service.

In lieu of the above, court interpreters and stenographers who accompany the judges of the Court of First Instance will fill out the daily time reports on this form in triplicate, after which they should be approved by the judge with whom service has been rendered, or by an officer of the Department of Justice authorized to do so. The original should be forwarded promptly after the end of the month to the Bureau of Civil Service, thru the Department of Justice, the duplicate to be kept in the department of justice; and the triplicate, in the office of the Clerk of Court where service was rendered.

In the space provided for the purpose on the other side will be indicated the office hours the employee is required to observe, as for example, "Regular days, 8:00 to 12:00 and 1:00 to 4:00; Saturdays 8:00 to 1:00."

Attention is invited to paragraph 3, Civil Service Rule XV, Executive Order No. 5, series of 1909, which reads as follows:

"Each chief of a Bureau or Office shall require a daily record of attendance of all the officers and employees under him entitled to leave or absence or vacation (including teachers) to be kept on the proper form and also a systematic office record showing for each day all absences from duty from any cause whatever. At the beginning of each month he shall report to the Commissioner on the proper form of all absences from any cause whatever, including the exact amount of undertime of each person for each day. Officers or employees serving in the field or on the water need not be required to keep a daily record, but all absences of such employees must be included in the monthly report of changes and absences. Falsification of time records will render the offending officers or employee liable to summary removal from the service and criminal prosecution.

(NOTE - A record made from memory at sometime subsequent to the occurrence of an event is not reliable. Non observance of office hours deprives the employee of the leave privileges although he may have rendered overtime service. Where service rendered outside of the Office for the whole morning or afternoon, notation to that effect should be made clearly.)

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Republika ng Pilipinas
Department of Education

(INSERT DIVISION)
(INSERT NAME OF SCHOOL)

DESIGNATION ORDER FOR TEACHING-RELATED ASSIGNMENTS

The following personnel are hereby designated to the following teaching-related assignments:

No.	Teaching-related Assignment	Name of Personnel	Position	Duties and Responsibilities	Signature of Concerned Teacher
	School Coordinator				
	Trainer/ Adviser				
	Chairmanship				

As such, the abovementioned personnel are expected to perform the key duties and responsibilities specified above. This designation order shall be valid for [Duration of Designation Order].

Designated teachers are also authorized to render work beyond regular work hours and shall be granted equivalent Vacation Service Credits (VSC).

Recommended by:

[Name of School Head]

[Position]

[School]

Approved by:

[Name of Schools Division Superintendent]

[Position]

[SDO]

Copy furnished:

SDO-SGOD

SDO-Administrative Unit (Personnel Section)



Republika ng Pilipinas
Department of Education

(INSERT DIVISION)
(INSERT NAME OF SCHOOL)

**AUTHORITY TO RENDER WORK BEYOND REGULAR WORKING HOURS FOR
TEACHING-RELATED ASSIGNMENTS**

Authority is hereby requested to perform the following tasks/activities beyond regular working hours:

Name	
Position	
Designated as	

Date and Time (Hours to be rendered)	Purpose/ Tasks to be Accomplished	Justification

Requested by:

[Name of Teacher]
[Position]
[School]

Approved by:

[Name of School Head]
[Position]
[School]



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Department of Education

(INSERT DIVISION)
(INSERT NAME OF SCHOOL)

**INDIVIDUAL ACCOMPLISHMENT REPORT FOR
TEACHING-RELATED ASSIGNMENTS**

Name	
Position	
Designated as	

Date	Hours Rendered	Accomplishments/Outputs

Submitted by:

[Name of Teacher]
[Position]
[School]

Approved by:

[Name of School Head]
[Position]
[School]
[School ID]

Required attachments:

- A. Approved Designation Order
- B. Approved Authority to render work beyond regular working hours



Republic of the Philippines
Department of Education

SEP 27 2024

DepEd MEMORANDUM
No. **053**, s. 2024

IMPLEMENTATION GUIDELINES FOR DEPED ORDER NO. 005, s. 2024
(Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload)

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
Public Elementary and Secondary School Teachers
All Others Concerned

1. The Department of Education (DepEd) has issued DepEd Order (DO) No. 005, s. 2024 or the Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload, a policy that aims to cultivate a more conducive work environment by streamlining the teachers' day-to-day tasks, setting their official working hours, and providing guidelines for the payment of teaching overload.
2. In accordance with **Section V.C.** of the said DO, this Memorandum is issued to provide the necessary implementation guidelines to ensure that concerned offices shall be able to adhere to the standards provided in the DO.
3. In the distribution of **Teaching Load**, the school heads are directed to ensure a fair and equitable distribution, while prioritizing the welfare of teachers. The following parameters shall be observed:
 - a. A teacher shall not be required to render more than six hours of actual classroom teaching in a day in accordance with Republic Act No. 4670 or the Magna Carta for Public School Teachers.
 - b. In the exigency of service, teachers may render additional teaching loads. Actual classroom teaching in excess of six hours shall be compensated through payment of teaching overload, provided that it does not exceed two hours per day, as stipulated in RA 4670. The guidelines and procedures on teaching overload provided in Section V.A.2 of DO 005, s. 2024 shall be observed. The process flow for the payment of teaching overload is provided in **Enclosure No. 1**.

In circumstances where a teacher will have less than six hours of actual classroom teaching, they are given priority in the designation of teaching-related assignments.
 - c. Only **actual classroom teaching** rendered per learning area and **class advising duties** are treated as teaching load and shall form part of the six hours of teaching.

- d. To ensure that the teachers are provided with time and support to conduct intervention programs, the school heads shall design teachers' class programs to accommodate remediation and/or enhancement classes, whenever feasible. In such cases, these classes shall be treated as a teaching load.
4. The **Teacher Ancillary Tasks** that shall complete the 8-hour workday of teachers may be performed **within or outside the school premises** following these guidelines and procedures:
- a. Section 2.C. of DO 16, s. 2009¹ shall remain in effect, stipulating that teachers who have rendered six hours of actual classroom teaching, duly reflected in their daily time records (DTR), shall be deemed to have completed the required daily working hours. They must not be considered undertime and must not be subject to salary deductions.
 - b. While Section V.A.1. of DO 005, s. 2024 does not require documentary evidence or accomplishment reports that summarize how they spent the two hours for ancillary tasks, this provision must also be harmonized with the Civil Service Commission Resolution No. 080096 which mandates DepEd to institute a mechanism to account for teachers' outputs in performing teacher ancillary tasks outside school premises. In this regard, any of the following shall be observed:
 - i. If the teacher opts to leave the school premises **during vacant periods**, the teacher shall register in the school logbook or accomplish a locator slip. They shall indicate the reason for going outside the school premises in relation to the performance of their ancillary tasks. Original copies or photocopies of these documents shall be attached to their DTR.
 - ii. If the teacher chooses to perform the teacher ancillary tasks before or after all assigned classes, they shall submit a certificate of undertaking to be attached to the DTR.
 - c. The school heads, in coordination with the master teachers, may utilize existing mechanisms to account for the outputs of teachers such as regular review of lesson plans, conduct of class observations, and any other measures to ensure the readiness of teachers.
5. In the designation of **Teaching-Related Assignments**, programs or projects identified as needed in the School Improvement Plan (SIP)/Annual Improvement Plan (AIP) shall serve as the basis or main consideration in designating teaching-related assignments to teachers. In consideration of the varied contexts of the schools, the school head shall define the **number of teachers** to be designated and the **scope of duties and responsibilities** for each teaching-related assignment in coordination with the concerned teachers.
6. In accordance with Section V.A.4.3 of DO 005, s. 2024, the designation of teachers to teaching-related assignments shall be enabled by a **Designation Order** following these detailed procedures:

¹ Addendum to DepEd Memorandum No. 291, s. 2008 (Guidelines for the Implementation of CSC Resolution No. 080096 on Working Hours for Public School Teachers)

- a. The school head, during their planning activities at the start of the school year, shall identify the teachers to be designated. The school head shall consider the specialization and workload of the teachers when designating them for teaching-related assignments.
 - b. Since these assignments are not mandatory, the identified teachers must concur with their designation and scope of duties and responsibilities.
 - c. Once an agreement is reached with the concerned teachers, the school head shall prepare the Designation Order and submit it to the Office of the Schools Division Superintendent.
 - d. The schools division superintendent (SDS) shall approve the Designation Order and original copies shall be given back to the school, a copy should be retained with the School Governance and Operations Division (SGOD).
 - e. The school head should ensure that teachers designated for teaching-related assignments prioritize their teaching duties.
7. Any authorized work in relation to their teaching-related assignments conducted beyond the six hours of teaching load shall be compensated by vacation service credits (VSC). The procedures for the grant of VSC are provided in **Enclosure No. 1**.
8. While DOs 002² and 005, s. 2024 are focused on managing the workload of teachers, the school heads shall ensure that all school personnel, including non teaching personnel, adhere to their prescribed workload. The non teaching personnel shall continue to perform their duties and responsibilities stipulated in their job descriptions.
9. The templates and other related materials are all available and accessible through this link: **bit.ly/TeacherWorkload_ToolsandProcedure**. An Advisory will be issued should there be updates or revisions to the materials. The summary of templates is provided in **Enclosure No. 2**.
10. The regional offices and schools division offices are directed to ensure that **all materials are disseminated to the schools** for their reference and guidance. There shall be **strictly no additional documentary requirements** aside from the templates provided in each Enclosure.
11. The field offices are directed to form an implementation team responsible for overseeing and monitoring the implementation of the policy. Their responsibilities include providing technical assistance to schools and regularly coordinating with the Central Office for feedback. At the minimum, the implementation team shall be composed of the following:

Schools Division Office

Head: Assistant Schools Division Superintendent

Members: School Governance and Operations Division, Chief
Curriculum Implementation Division, Chief
Human Resource and Management Officer

12. For more information, all concerned may contact the **Bureau of Human Resource and Organizational Development-School Effectiveness Division**, 4th Floor Mabini Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at bhrod.sed@deped.gov.ph.

² Immediate Removal of Administrative Tasks of Public School Teachers

13. This Memorandum shall take effect immediately upon its issuance.
14. Immediate dissemination of this Memorandum is desired.


SONNY ANGARA
Secretary 

Encls.: As stated

References:

DepEd Order (Nos. 005 and 002, s. 2024)

To be indicated in the Perpetual Index
under the following subjects:

ASSIGNMENT
BENEFITS
PAYMENT
SERVICE
SUPERVISION
TEACHERS
TEACHING LOAD
WORK HOURS





PROCESS FLOW FOR TEACHING OVERLOAD PAY AND GRANT OF VACATION SERVICE CREDITS FOR TEACHING-RELATED ASSIGNMENTS

DepEd Order No. 005, s. 2024 provides for additional compensation to teachers for work rendered beyond the prescribed work hours in the form of Teaching Overload Pay and Vacation Service Credits (VSC). The **processes** to be observed by the field offices are provided in this document.

I. Teaching Overload Pay

Process Flow for the Payment and Budget Utilization Reporting of Teaching Overload

1. Submission of Requirements	2. Processing of Payment	3. Budget Utilization Reporting		
SCHOOL 3 – 5 <i>Working Days</i> Prepares the documentary requirements for teaching overload pay Documentary Requirements: ✓ eSF7 ✓ DTR and other applicable documents (Locator Slip/Certificate of Undertaking, etc) ✓ Endorsement Memo ✓ List of Teachers with Teaching Overload Pay	SDO-Admin Unit (Personnel) 3 – 5 <i>Working Days</i> Checks and validates the submitted documents and prepares the payroll	SDO-Finance Unit (Budget and Accounting) SDO-Admin Unit (Cash) 3 – 5 <i>Working Days</i> Processes the disbursement of teaching overload pay to teachers	SDO-Finance Unit (Budget) SDO-Admin Unit (Personnel) <i>Every quarter after disbursement of teaching overload pay</i> Prepares the budget utilization report for submission to RO	RO-Finance Division (Budget) RO-Admin Division (Personnel) <i>Upon receipt of reports from SDOs</i> Consolidates the budget utilization reports from SDOs for submission to the CO

The **General Process flow** above shall be broken down per Major Process in the different Governance Levels to better guide the Schools, Schools Division Offices, Regional Offices on the procedures and documentary requirements for the payment of teaching overload.

Processes related to the **Submission of Requirements** will take place at the school level; **Processing of Payment** will be handled by the SDO, specifically the Admin and Finance Units; and **Budget Utilization Reporting** will be handled jointly by the SDO and RO Finance and Admin Divisions.

Submission of Requirements (School Level)

Teachers	School Head	School Head / Non-Teaching Personnel
<p style="text-align: center;"><i>Immediately after end of the month</i></p> <p>a. Submit DTR and all other attachments to the Office of the School Head</p> <p>Important Note: Copy of the monthly DTR should be kept in the Office of the School Head to be used as attachment in the quarterly processing of teaching overload pay.</p>	<p style="text-align: center;"><i>3-4 Working Days</i></p> <p>a. Identifies teachers with teaching overload based on parameters of DO 005, s. 2024.</p> <p>b. Prepares the list of teachers with teaching overload pay and other documentary requirements:</p> <ul style="list-style-type: none"> ✓ Certification/List of Teachers with Teaching Overload Pay <p>*The reason and equivalent hours for teaching overload should be indicated in the certification. Kindly note that a teacher may have various reasons for rendering teaching overload, such as:</p> <ul style="list-style-type: none"> • Additional teaching load due to teacher shortage • Relieving duties of teachers • Conduct of remediation/enhancement classes • Class Advising Duties <ul style="list-style-type: none"> ✓ Endorsement Memorandum addressed to the SDS, thru SDO-Admin Unit (Personnel) ✓ DTR of teachers and other attachments (locator slip, certificate of undertaking, etc) ✓ eSF7 	<p style="text-align: center;"><i>1-2 Working Days</i></p> <p>a. Submit all documentary requirements to the SDO-Admin Unit (Personnel)</p> <p>b. Post the Certification/List of teachers with Teaching Overload Pay on the transparency board/s of schools</p> <p>Important Note: Ensure completeness and accuracy of documents before submission to SDOs to avoid delays in the processing of payment. Documents found not in order shall be returned without action.</p>

Processing of Payment (SDO Level)

SDO-Admin Unit (Personnel)	Finance Unit (Budget and Accounting) & SDO-Admin Unit (Cash)
<p style="text-align: center;"><i>3-5 Working days</i></p> <p>a. Receives documents from the schools</p> <p>b. Checks completeness of documentary requirements</p> <p>c. Validates accuracy of submitted documents</p> <p>d. Computes for the teaching overload pay</p> <p>e. Prepares consolidated payroll of teachers with teaching overload pay including ORS and DV.</p> <p>f. Forwards the ORS, DV, consolidated payroll and the complete supporting documents to the Finance Unit (Budget).</p>	<p style="text-align: center;"><i>3-4 Working days</i></p> <p>a. Receives the ORS, DV and consolidated payroll for obligation (Budget) and for pre-audit (Accounting).</p> <p>b. Checks completeness of documentary requirements</p> <p>c. Recomputes accuracy of the payroll</p> <p>d. Processes the payroll and disburse thru LDDAP-ADA payment to teachers</p>

Budget Utilization Reporting (SDO and RO Level)

SDO-Finance Unit & SDO-Admin Unit (Personnel)	RO-Finance Division & RO-Admin Division (Personnel)
<p style="text-align: center;"><i>Every quarter after disbursement of teaching overload pay</i></p> <p>a. Prepare the budget utilization report for submission to the RO providing the following details:</p> <ul style="list-style-type: none"> ✓ Number of Teachers with Teaching Overload Pay ✓ Total Teaching Overload Hours 	<p style="text-align: center;"><i>Upon receipt of reports from SDOs</i></p> <p>a. Consolidate the budget utilization reports from SDOs for submission to the CO.</p>

<ul style="list-style-type: none"> ✓ Estimated amount to be paid or the equivalent teaching overload pay ✓ Actual Teaching Overload pay granted to teachers ✓ In cases of conversion to VSC due to insufficient funds, the number of earned VSC granted to teachers 	<p>b. The Regional Director shall approve the Report for submission to the Central Office through the OUHROD and BHROD.</p>
<p>b. The SDS shall approve the report for submission to the Regional Office through the RO-Admin Division (Personnel)</p>	

Computation of Teaching Overload Pay

- As provided in Section V.A.2.1 of DO 005, s. 2024, teaching overload refers to the hours rendered for actual classroom teaching, that is in excess of the prescribed six (6) hours in a day. In computing for the teaching overload pay to be given to teachers, the following formula shall be used:

$$\text{Teaching Overload Pay} = \text{Total Teaching Overload Hours} \times \text{PHTR}$$

Prime Hourly Teaching Rate

- The **Total Teaching Overload Hour/s for the Month** is determined by adding the teaching overload hour/s per week. In cases where the teaching overload is less than an hour, the number of minutes is first divided by 60 minutes to convert to its equivalent in hours.
- The **Prime Hourly Teaching Rate (PHTR)**, provided in Chapter 6.4.1 of the DBM Position Classification and Compensation Manual, is derived in accordance with the following formula:

$$\text{PHTR} = \frac{\text{AR}}{\text{W}} \times \text{T}$$

$$= \frac{\text{AR}}{1,600} \times 1.25$$

$$\text{PHTR} = \mathbf{0.000781} \times \mathbf{AR}$$

Where:

- AR** = Annual Salary rate of each Teacher proposed to be paid
- W** = Total teaching Hours (This is computed at 40 Hours/Week multiplies by 40 weeks or 1,600 hours)
- T** = 1.25 or 125% of the teacher’s remuneration for services in excess of 6 hours actual teaching per day but not more than 2 hours

- The **PHTR** will depend on the salary grade and step level of the teacher to be paid.
- Illustrative example for the computation of Teaching Overload Pay**

Given:

- a. Monthly Basic Salary = Php 27,000.00
- b. Teaching Overload Hours:

Week	Teaching Overload	
	In Minutes	In Hours
Week 1	420 Minutes	7 Hours
Week 2	600 Minutes	10 Hours
Week 3	300 Minutes	5 Hours
Week 4	45 Minutes	0.75 Hours

- i. To determine the **Total Teaching Overload Hour/s for the Month**, the teaching overload hour/s per week shall be added:

$$\begin{array}{ccccccccccc}
 7 & + & 10 & + & 5 & + & 0.75 & = & \mathbf{22.75} \\
 \text{Week 1} & & \text{Week 2} & & \text{Week 3} & & \text{Week 4} & & \mathbf{\text{hours}}
 \end{array}$$

- ii. To determine the **PHTR**, the **AR** of the teacher shall first be computed as follows:

$$\begin{aligned}
 \mathbf{AR} &= \text{Monthly Basic Salary} \times 12 \text{ months} \\
 &= \text{Php } 27,000.00 \times 12 \text{ months} \\
 &= \mathbf{\text{Php } 324,000.00}
 \end{aligned}$$

- iii. The **PHTR** shall be computed as follows:

$$\begin{aligned}
 \mathbf{PHTR} &= 0.000781 \times \mathbf{AR} \\
 &= 0.000781 \times \text{Php } 324,000.00 \\
 &= \mathbf{\text{Php } 253.04}
 \end{aligned}$$

- iv. Finally, for the amount that shall be paid to the teacher, the formula shall be applied:

$$\begin{aligned}
 \mathbf{\text{Teaching Overload Payment}} &= \mathbf{\text{Total Teaching Overload Hour/s for the Month}} \times \mathbf{PHTR} \\
 &= 22.75 \text{ hours} \times \text{Php } 253.044 \\
 &= \mathbf{\text{Php } 5,756.75}
 \end{aligned}$$

- The total teaching overload pay of teachers shall not exceed 50% of his/her basic salary for the year.
- The Teaching Overload Pay is included in the teacher's taxable income. The SDO-Admin Unit (Personnel) shall include the necessary deductions in the computation and preparation of payroll.

Source of Funds

- For **FY 2024**, teaching overload pay shall be lodged to SDOs and shall be sourced from the Personnel Services (PS) allotment under the line item Operations of

Schools – Elementary (Kinder to Grade 6), Operations of Schools – Junior High School (Grade 7 to Grade 10), and Operations of Schools – Senior High School (Grade 11 to Grade 12) specifically provided for this purpose in the annual General Appropriations Act (GAA).

2. In case of insufficiency of funds, SDO-Finance Unit (Budget) shall provide a certification, which shall be the basis of the SDO-HRMO in converting the teaching overload hours to earned vacation service credits, subject to existing rules, regulations, and guidelines on the grant of service credits.

II. Vacation Service Credits

1. The following are eligible for Vacation Service Credits (VSC) under DO 005, s. 2024, provided that these are performed outside the regular work hours of teachers:
 - a. Conference with Parents and Home Visitation of Teachers
 - b. Coaching & Mentoring duties of a Master Teacher
 - c. Teachers designated to teaching-related assignments

2. Eight (8) hours of services rendered shall be equivalent to at least 1.25 VSC.

Process Flow

The process flow below outlines the procedures in the grant of vacation service credits for Teaching-Related Assignments and Teacher Ancillary Tasks (Conference with Parents/Home Visitations; Coaching & Mentoring for Master Teachers) performed beyond the regular work hours.

	Teachers	School Head	SDO-Admin Unit (Personnel)
Before doing Teaching-Related Assignments and Teacher Ancillary Tasks (Conference with Parents/Home Visitations and Coaching & Mentoring)	a. The teachers shall submit an accomplished form requesting for authority to render work beyond regular work hours, specifying the following: <ul style="list-style-type: none"> ✓ Name and Position ✓ Date and Time ✓ Purpose ✓ Justification 	a. The School Head upon submission of documents shall validate the request of the teachers based on the following: <ul style="list-style-type: none"> ✓ Necessity ✓ Urgency ✓ Workload of Teachers 	N/A
After completion of Teaching-Related Assignments and Teacher Ancillary Tasks (Conference with Parents/Home Visitations and Coaching & Mentoring)	a. Teachers shall submit an Individual Accomplishment Report providing the following: <ul style="list-style-type: none"> ✓ Date ✓ Hours Rendered ✓ Accomplishments/Outputs 	a. Upon submission of teachers, the School Head shall approve the Individual Accomplishment Report of Teachers. b. The School Head shall submit the following documentary requirements: <ul style="list-style-type: none"> ✓ Approved Designation Order of Teachers ✓ Authority to Render Work Beyond Regular Work Hours ✓ Individual Accomplishment Report ✓ DTR 	a. Receive documents from the Schools b. Check completeness of documentary requirements c. Validate accuracy of submitted documents d. Compute for the equivalent VSC e. Prepare a Special Order with list of teachers and the number of earned VSC, for approval/signature of the SDS f. Record the earned VSC in the Employee's Leave Card once special order is approved.

**SUMMARY OF TEMPLATES**

No.	Title	Description	Accomplished/ Prepared by	Submitted To	Timeline
1	Certificate of Undertaking	<ul style="list-style-type: none"> Used by teachers who opt to perform the teacher ancillary tasks outside school premises 	<ul style="list-style-type: none"> Teacher 	<ul style="list-style-type: none"> School Head (as an attachment to the DTR) 	As necessary; Every submission of DTR
2	Locator Slip	<ul style="list-style-type: none"> To account for teachers' who leave the school premises within official work hours 	<ul style="list-style-type: none"> Teacher 	<ul style="list-style-type: none"> School Head (as an attachment to the DTR) 	As necessary
3	Designation Order for Teaching-Related Assignments	<ul style="list-style-type: none"> Enables the designation of teachers to Teaching-Related Assignments 	<ul style="list-style-type: none"> School Head 	<ul style="list-style-type: none"> SDO 	Before the start of SY
4	Certification/ List of Teachers with Teaching Overload Pay	<ul style="list-style-type: none"> List of Teachers with teaching overload hours and eligible for payment based on parameters of DO 005, s. 2024 	<ul style="list-style-type: none"> School Head 	<ul style="list-style-type: none"> SDO 	Quarterly
5	Endorsement Memorandum	<ul style="list-style-type: none"> Cover memo for submission of documentary requirements for Teaching Overload Pay 	<ul style="list-style-type: none"> School Head 	<ul style="list-style-type: none"> SDO 	Quarterly
6	Computation for Teaching Overload Pay	<ul style="list-style-type: none"> Tool for SDO-HRMOs in the computation of teaching overload pay (with formula) 	<ul style="list-style-type: none"> SDO-Admin Unit (Personnel) 	<ul style="list-style-type: none"> SDO-Finance Unit 	Quarterly
7	SDO Budget Utilization Report for Teaching Overload Pay	<ul style="list-style-type: none"> Consolidates the budget utilization for SDO 	<ul style="list-style-type: none"> SDO-Admin Unit (Personnel) SDO-Finance Unit 	<ul style="list-style-type: none"> RO-Admin Division (Personnel) RO-Finance Division 	Quarterly
8	RO Budget Utilization Report for Teaching Overload Pay	<ul style="list-style-type: none"> Consolidates the budget utilization for RO 	<ul style="list-style-type: none"> RO-Admin Division (Personnel) RO-Finance Division 	<ul style="list-style-type: none"> BHROD-SED 	Quarterly
9	Authority to Render Work Beyond Regular Work Hours	<ul style="list-style-type: none"> Permission to render work beyond regular work hours 	<ul style="list-style-type: none"> Teachers 	<ul style="list-style-type: none"> School Head 	As necessary
10	Individual Accomplishment Report for Work Rendered Beyond Regular Work Hours	<ul style="list-style-type: none"> Summary of accomplishment/ outputs for work rendered beyond regular work hours 	<ul style="list-style-type: none"> Teachers 	<ul style="list-style-type: none"> School Head 	As necessary



Republic of the Philippines
Department of Education

APR 29 2024

DepEd ORDER
No. **005**, s. 2024

**RATIONALIZATION OF TEACHERS' WORKLOAD IN PUBLIC SCHOOLS
AND PAYMENT OF TEACHING OVERLOAD**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
Public Elementary and Secondary School Teachers
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed policy guidelines on the **Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload**, pursuant to Republic Act (RA) No. 4670 dated June 18, 1966, or the Magna Carta for Public School Teachers, and the Civil Service Commission Resolution No. 080096 dated January 28, 2008.
2. This DepEd Order (DO) is guided by agency directions that are geared toward building a conducive environment for effective teaching and learning to thrive.
 - a. Teachers shall render eight hours of service per day, of which six hours shall be devoted to actual classroom teaching.
 - b. The remaining two hours shall be allotted for work incidental to the normal teaching duties which may be spent within or outside the school premises.
 - c. Other teaching-related work, such as but not limited to being a school coordinator, shall be duly compensated in accordance with Section 14 of RA 4670.
 - d. In exigency of service, actual classroom teaching in excess of the required six hours shall be compensated through payment of teaching overload, provided that it does not exceed two hours per day.
3. The mechanisms, procedures, and standards stipulated herein shall guide all DepEd offices and schools, including the heads of offices, school heads, and teachers on the **rationalization of teachers' workload** in public schools, along with providing **appropriate compensation and benefits** to teachers who exceed prescribed workload or working hours.

4. All DOs and other related issuances, rules, regulations, and provisions that are inconsistent with these guidelines are repealed, rescinded, or modified accordingly.
5. This DO shall take effect immediately upon its approval, issuance, and publication on the DepEd website. This shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.
6. Any clarification regarding this DO shall be coordinated with the **Bureau of Human Resource and Organizational Development-School Effectiveness Division**, 4th Floor, Mabini Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at bhrod.sed@deped.gov.ph or at telephone number (02) 8633-5397.
7. Immediate dissemination of and strict compliance with this Order is directed.


SARA Z. DUTERTE
Vice President of the Republic of the Philippines
Secretary of the Department of Education *me*



Encl.:
As stated

References:
DepEd Order Nos. 16, s. 2009 and 22, s. 2023
DepEd Memorandum No. 291, s. 2008

To be indicated in the Perpetual Index
under the following subjects:

BENEFITS
PAYMENT
POLICY
SERVICE
TEACHERS
TEACHING LOAD
WORK HOURS



RATIONALIZATION OF TEACHERS' WORKLOAD IN PUBLIC SCHOOLS AND PAYMENT OF TEACHING OVERLOAD

I. RATIONALE

The **Department of Education (DepEd)** strives to cultivate a work environment that ensures quality teaching workforce. In support of this thrust, the Department institutionalized the Philippine Professional Standards for Teachers (PPST) to guide all teachers in public schools and clearly set expectations on teacher performance, attainment of proficiency, and professional development.

However, DepEd acknowledges that teacher welfare is as important as teacher quality. Guided by the **Republic Act (RA) No. 4670 or the Magna Carta for Public School Teachers**, the holistic well-being of teachers is prioritized by ensuring fair and equitable distribution of teacher workload.

Section 13 of the Magna Carta affirms that actual classroom teaching hours shall not be more than six (6) hours a day except in exigencies of service where teachers may render more than six (6) hours but not exceeding eight (8) hours of actual classroom teaching a day. Consequently, any actual teaching performed beyond six (6) hours, as well as any other activities outside their normal teaching duties as stipulated in Section 14, shall be compensated accordingly.

In response to the precepts of the Magna Carta, several Department issuances were released to provide implementing guidelines on the working hours of public school teachers. DECS Order No. 039, s. 1990, *Deployment and Assignment of Public School Teachers*, reiterated the provision of RA 4670 on the actual teaching hours. The said Order has also assigned teaching load to other tasks like class advising duties and coaching, as well as handling of special/remedial classes.

With guidance from the Civil Service Commission (CSC), the Department also released DepEd Memorandum (DM) No. 291, s. 2008, *Guidelines for the Implementation of CSC Resolution No. 080096 on Working Hours for Public School Teachers*, and DepEd Order (DO) No. 016, s. 2009, *Addendum to DepEd Memorandum No. 291, s. 2008*, which further clarified that public school teachers, as government employees, are not exempted from the eight-hour work day, of which six (6) hours shall be allotted to actual classroom teaching and the two (2) hours shall be engaged to tasks incidental to the teaching-learning process.

Despite the issuance of the aforementioned guidelines, various interpretations remain and are still rampant due to the absence of clear operational definition of governing principles, implementing arrangements across governance levels, parameters in determining workload and overload, and monitoring and evaluation mechanisms and procedures.

Through this Order, the Department aims to maximize teachers' time spent on actual classroom teaching and related duties, enabling them to focus on improving the teaching and learning processes that occur within classrooms. This policy is designed to significantly enhance teacher quality, promote teacher welfare, and ultimately, contribute to improved learning outcomes.

II. SCOPE

This DepEd Order provides guidelines on the rationalization of teachers' workload in public schools and streamlines teachers' other tasks by specifying allowed teaching-related assignments.

This Order covers all DepEd-employed teachers engaged in classroom teaching, on a full-time basis, under permanent, provisional, or substitute status in all public elementary and secondary schools.

Furthermore, this policy shall be implemented across all governance levels. The guidelines, parameters, and processes outlined herein shall guide DepEd schools, Schools Division Offices (SDOs), Regional Offices (ROs), and Central Office (CO) in the distribution of teacher workload, streamlining of teaching-related tasks, as well as computation and compensation of teaching overload and accumulation of vacation service credits (VSC), in accordance with existing laws, rules, and regulations.

III. DEFINITION OF TERMS

For this purpose, the following terms shall be defined as follows:

- a. **Class Advising Duties** refer to ancillary tasks performed by a class adviser to manage a class or group of learners for a certain grade level.
- b. **Classroom** refers to any learning space whether physical, virtual, or other alternative spaces in communities or households used for teaching and learning engagements through various learning delivery modalities.
- c. **Compensation** refers to monetary payment to teachers for services rendered. This includes salary and wages, or additional incentives attached to work rendered for their position.
- d. **Remediation** refers to the instructional program designed to support struggling learners who have not developed or attained expected curricular competencies and help them strengthen their basic skills to succeed in school. It shall be an after-school program with dedicated time, an organized class, and a designated teacher who shall provide remedial activities, assessment, and support to learners.
- e. **School Heads**¹ refer to persons responsible for the administrative and instructional supervision of the school or cluster of schools as provided for in RA No. 9155. For the purpose of this policy, a duly designated Teacher-in-Charge (TIC) is considered a School Head.
- f. **Teacher Ancillary Tasks** refer to work incidental to the teachers' normal teaching duties.
- g. **Teacher Shortage** refers to the deficiency in the number of teachers in a school. Teacher shortage is derived from the latest enrollment data and teacher inventory data from the Basic Education Information System (BEIS).

¹ Republic Act No. 9155 or the Governance of Basic Education Act of 2001

- h. **Teachers** refer to those occupying teaching positions directly engaged in teaching or delivery of instruction in the elementary and secondary levels (junior high school and senior high school) in schools and Community Learning Centers (CLCs).
- i. **Teaching Load** refers to the actual classroom teaching hours or minutes rendered by a teacher.
- j. **Teaching Overload** refers to the actual classroom teaching in excess of the prescribed six (6) hours of actual classroom teaching in a day. The teaching overload shall not exceed two (2) hours a day or ten (10) hours a week.
- k. **Teaching Overload Pay** refers to the additional compensation of public school teachers who render **actual classroom teaching** beyond the required thirty (30) hours a week. The compensation shall be at least twenty-five percent (25%) of a teacher's regular remuneration.
- l. **Teaching-related assignments** refer to tasks related to teaching and academic learning which support learner development. These tasks are performed by teachers in consideration of their professional expertise and experience.
- m. **Vacation Service Credits (VSC)** refer to the leave credits earned by public school teachers for services rendered during activities authorized by proper authorities during long periods with no classes (e.g., semestral breaks and official non-working holidays). These credits are used to offset their absences due to illness, or to offset proportional deductions in vacation salary due to absences for personal reasons or late appointment. For purposes of this Order, VSC can be granted for teaching overload and activities during the regular school year as authorized by this Order.

IV. POLICY STATEMENT

This DepEd Order aims to enable teachers to focus on their core function of teaching by establishing a more conducive work environment. **This goal shall be achieved through a fair and equitable distribution of teaching workload and implementation of a streamlined set of teacher ancillary tasks and teaching-related assignments.** The process for the payment of teaching overload and the accumulation of VSC is provided as guidance for all concerned personnel and offices.

Consistent with the Department's commitment to give support to teachers, this Order fosters a work environment where teachers are focused on their role as learning facilitators. When teachers are engaged in actual classroom teaching and their teaching hours are protected, quality teaching is realized, resulting in quality learning. Therefore, the quality teaching and learning experience shall contribute to improved learning outcomes.

V. GUIDELINES AND PROCEDURES

A. Streamlining Teaching Workload

1. A public school teacher shall render **eight (8) hours of work per day**, of which **six (6) hours shall be devoted to actual classroom teaching** and **two (2) hours shall be allocated for teacher ancillary tasks which may be spent within or outside school premises.**

No teacher shall be required to submit documentary evidence or accomplishment reports on how the two (2) hours of ancillary tasks are spent outside school premises.

2. In a week, a teacher must be able to render thirty (30) hours of actual classroom teaching and ten (10) hours of teacher ancillary tasks.

A.1 Teaching Load

1. In completing the six (6) hours per day or thirty (30) hours per week devoted to actual classroom teaching, any of the following parameters shall be observed:

a. Teachers

- i. Teachers shall render six (6) hours of actual classroom teaching and the two (2) hours shall be allotted to teacher ancillary tasks incidental to the teacher's normal teaching duties defined under item V.A.3 of this Order.

b. Master Teachers (MT)

- i. Master Teachers shall likewise render six (6) hours of actual classroom teaching and the two (2) hours shall be allotted to teacher ancillary tasks incidental to the teacher's normal teaching duties defined under item V.A.3 of this Order.
 - ii. In cases where Master Teachers are designated as class advisers, this task shall form part of the six hours of actual classroom teaching.
 - iii. In line with the function of Master Teachers as defined in the PPST, coaching, mentoring, and provision of technical assistance to colleagues shall be treated as an ancillary task and shall be compensated with VSC if performed beyond the 8-hour workday, following the procedures provided herein.
2. Class advising duties, as part of the ancillary tasks of teachers, shall be treated as a teaching load equivalent to one (1) hour per day or five (5) hours a week. Included in the five (5) hours is the prescribed time for the Homeroom Guidance Program (HGP).
 3. Remediation and/or enhancement classes shall likewise be treated as a teaching load. The allotted time and other procedural guidelines shall be in accordance with other DepEd issuances.

4. Program-based strategy, approach, or intervention intended to strengthen the skills and competencies of learners conducted during the allotted time per learning area shall not account for an additional teaching load.
5. Teachers designated as Teacher-in-Charge (TIC) are considered school heads. The designation of TIC shall be supported by a duly signed designation order from the Schools Division Superintendent (SDS) specifying duties and functions, authority, accountability, and responsibility, among others. Hence, TICs shall be relieved of teaching and other related duties and perform fully the function of a school head. However, in the exigency of service, TICs may be given teaching loads on the condition that all teachers in the school have been assigned the maximum teaching overload of two (2) hours. The teaching load of TICs shall form part of their regular work hours. As a result, any work performed beyond the regular work hours shall be compensated accordingly.
6. The Alternative Learning System (ALS) and Special Needs Education (SNED) teachers shall likewise observe the prescribed work hours for teachers.
7. The School Heads shall ensure that teaching load is equitably and fairly distributed among teachers.

A.2 Teaching Overload

1. Hours rendered as actual classroom teaching in excess of the prescribed six (6) hours in a day for teachers shall be counted as teaching overload. The number of minutes accumulated on a weekly basis shall be converted into hours for the computation of appropriate teaching overload pay.
2. To ensure the general welfare of teaching personnel, the maximum hours of teaching overload per day is two (2) hours as provided under Section 13 of RA No. 4670, and Chapter 6 of the Department of Budget and Management (DBM) Manual on Position Classification and Compensation.
3. As a general rule, only teachers in schools with teacher shortage based on the enhanced planning parameters are eligible for teaching overload pay. However, tasks requiring actual classroom teaching duties whether in-person, distance, or blended, including relieving duties for other teachers, which are beyond the normal teaching hours and affecting vacant periods shall also be considered teaching overload, provided it satisfies the conditions in Items A.2.1 and A.2.2, respectively.
4. All teachers shall render the prescribed number of actual classroom teaching hours before they may be assigned a teaching overload. The specialization of teachers must be a prime consideration for the school head in assigning overload.
5. Teachers holding contractual positions funded by the Local School Board (LSB) are **not eligible** to receive teaching overload pay. However, the protection of their statutory rights shall be properly observed through this

DepEd Order by ensuring that they are subjected to a fair and equitable distribution of teaching workload.

A.3 Teacher Ancillary Tasks

1. To further support the teaching and learning process, **Teacher Ancillary Tasks** shall be performed in the **remaining two (2) hours of the regular work**.
2. The following shall be considered as Teacher Ancillary Tasks:
 - a. **Curriculum Planning**
 - i. Preparation of lesson plans/daily lesson logs
 - ii. Action research
 - iii. Attendance to Learning Action Cell (LAC) sessions
 - b. **Curriculum Delivery and Pedagogy**
 - i. Preparation of instructional aids and materials
 - ii. Checking and recording learners' attendance and participation
 - iii. Classroom management
 - c. **Assessment of Learner's Progress**
 - i. Checking of exercises and summative tests
 - ii. Recording of academic performance results
 - iii. Grading learners' performance or achievement
 - d. **Homeroom Guidance and Management**
 - i. Class advising duties
 - ii. Periodic reporting of attendance
 - iii. Preparation and submission of report card and other school forms
 - iv. Conference with parents and home visits when necessary
3. For **Master Teachers, coaching, mentoring, and provision of technical assistance to colleagues** shall be treated as an ancillary task. Learning Action Cell (LAC) coordinator/In-Service Training (INSET) Coordinator shall be included in their functions, among others.
4. School Heads shall prepare individual class programs ensuring that schedule of teachers give ample time for the preparation and correction of exercises and other work incidental to normal teaching duties herein defined.
5. Teachers conducting **conferences with parents and home visits** performed **beyond regular work hours** shall be granted with **VSC**, subject to the guidelines provided herein or as defined by other DepEd issuances.
6. Master Teachers performing **coaching and mentoring**, as well as **providing technical assistance** to colleagues beyond regular work hours shall likewise be granted with VSC, in accordance with existing applicable guidelines.

A.4 Teaching-related Assignments

1. To ensure that teachers are focused on their core mandate, only the following **teaching-related assignments** on top of the teacher ancillary tasks as herein defined may be designated to teachers, provided that developmental programs are included in the School Improvement Plan (SIP):
 - a. **School Coordinator**
 - i. Reading/Literacy and Numeracy
 - ii. Research
 - iii. Special Needs Education (SNED)
 - iv. Information, Communication, and Technology
 - v. Guidance and Advocacy
 - vi. Inclusive Education (as may be applicable)
 - b. **Trainer/Adviser**
 - i. School Paper
 - ii. Sports Development Programs
 - iii. Supreme Elementary Learner Government (SELG)/Supreme Secondary Learner Government (SSLG)
 - c. **Chairmanship**
 - i. Grade Level
 - ii. Learning Area
2. In the designation of teaching-related assignments, School Heads shall consider the specialization of teachers who shall be assigned, along with their respective workloads. Teachers with less than six (6) hours of teaching load shall be prioritized in the designation to teaching-related assignments. They shall also consider the guidelines and requirements written in other existing policies related to the teaching-related assignments which shall be designated to teachers.
3. Designation of teaching-related assignments shall be enabled by a designation order from the school head duly concurred by the teacher concerned. School shall prepare a list of teachers designated to perform teaching-related assignments and submit the same to the Office of the SDS for approval. The School Governance and Operations Division (SGOD) shall keep a copy for recording, monitoring, and work interfacing purposes. Teaching-related assignments must be reflected in the electronic School Form 7 (eSF7). This document shall serve as basis for future management action and decision on workload assignments or request for additional manpower.
4. Teachers performing teaching-related assignments, duties, and responsibilities **beyond regular work hours**, whether within or outside the school premises, shall be granted with **VSC** subject to the guidelines provided herein or as defined by other DepEd issuances.
5. Other teaching-related assignments arising from new programs from higher and within governance levels, whether internal initiatives or resulting from partnership with stakeholders, shall be subsumed in any of the categories mentioned under V.A.4.1.

B. Administration of Compensation and Benefits

B.1 Payment of Teaching Overload

1. Teaching overload shall be compensated through teaching overload pay.
2. The School Head shall prepare a record of teachers who rendered services beyond six (6) hours aggregated on a weekly basis.
3. Payment of teaching overload shall be made on a quarterly basis, subject to the extent of allotment for the purpose. In the event of insufficiency of funds, teaching overload hours shall be converted to earned VSC provided under existing DepEd policy.

B.2 Grant of Vacation Service Credits

1. **Teacher ancillary tasks** defined in V.A.3.5, V.A.3.6, **and teaching-related assignments** performed by teachers **beyond regular work hours** shall be compensated through the grant of VSC.
2. **Eight (8) hours** of services rendered **shall be equivalent to at least 1.25 VSC**.
3. The grant of VSC shall be guided by the following procedures:
 - a. Teachers shall secure authority from the School Head to render work beyond regular work hours, specifying the following:
 - i. Name and position
 - ii. Date and time (hours to be rendered)
 - iii. Purpose/tasks to be accomplished
 - iv. Justification
 - b. The School Head shall approve the request after thorough evaluation of the necessity and urgency of the declared purpose/tasks to be accomplished.
 - c. For the request for grant of VSC, Teachers shall submit the following to the School Head:
 - i. Individual Accomplishment Report
 - ii. Approved authority
 - d. The School Head shall approve the individual accomplishment report for submission to the Office of the SDS.
 - e. Human Resource Management Officers (HRMOs)/In-Charge shall prepare the Special Order indicating the list of eligible teachers and number of earned VSC based on the actual number of hours/days teachers have rendered, to be approved by the SDS.
 - f. Once approved, the Personnel Unit shall record the earned VSC in the Employee's Leave Card.
 - g. Teachers shall be regularly informed of their earned VSC.

4. Accumulated VSC are used to offset absences of a teacher due to illness, or to offset proportional deduction in the vacation salary due to absences for personal reasons, or late appointment.
5. The procedures for the use of VSC to offset absences or deduction in vacation salary shall be in accordance with other existing DepEd policy.
 - a. Absences reflected in the daily time record (DTR) shall indicate Vacation Service Credit Applied (VSCA) for offsetting absences.
6. The accrued VSC may be converted to Sick Leave-Vacation Leave (SL-VL) credits for **monetization**, subject to availability of funds.

C. Tools and Procedures

1. To provide guidance and further details for the implementation of this policy, the Office of the Undersecretary for Human Resource and Organizational Development (OUHROD) shall provide all necessary tools and procedures through a strand Memorandum, particularly on the process on the payment of teaching overload.
2. The relevance and applicability of the tools and procedures shall be subjected to periodic review and adjustments by OUHROD as may be necessary.

D. Roles and Responsibilities

1. Central Office

Office of the Undersecretary for Human Resource and Organizational Development (OUHROD) through the Bureau of Human Resource and Organizational Development (BHRD):

- a. Conducts policy orientation and capacity-building to field offices as deemed necessary;
- b. Monitors and evaluates compliance with this Order and provides appropriate and timely technical assistance to field offices;
- c. Periodically assesses and reviews the implementing guidelines based on gathered reports and results of monitoring and evaluation;
- d. Provides supplementary tools to enhance the implementation of the policy; and
- e. Continuously streamlines teachers' tasks and duties through the following:
 - i. Reviews policies and programs, identifies their implications on teacher workload, and recommends policy action/s to the Office of the Secretary for approval;
 - ii. Consults with concerned offices, and reviews and proposes recommendations for possible streamlining and/or harmonization, if any, with regard to the processes/procedures of program implementation, including reportorial requirements;
 - iii. Maintains an inventory of official school processes and tasks assigned to teachers that affect their workload;

- iv. Provides periodic reports to the Management regarding compliance with this policy;
- v. Anticipates future and evolving school processes that may affect teacher workload; and
- vi. Reviews and provides recommendations on legislative measures with implications to teacher workload.

2. Regional Offices

Office of the Regional Director

- a. Ensures overall compliance of the SDOs and evaluates the impact of the implementing guidelines of the policy;
- b. Prepares a regional implementation plan to support objectives of this policy; and
- c. Prepares and submits reports and provides recommendations regarding this policy.

Administrative Unit – Personnel Section

- a. Consolidates budget utilization reports from their SDOs for forward submission to BHROD on a semiannual basis; and
- b. Monitors and evaluates compliance with this Order, in coordination with the Policy, Planning and Research Division, by conducting workload audit through the checking of the consolidated report on eSF7 (School Personnel Assignment List and Basic Profile) of the SDO.

Field Technical Assistance Division (FTAD)

- a. Provides appropriate technical assistance, in coordination with other functional divisions, to enhance the capacity of their SDOs in addressing school concerns

3. Schools Division Offices

Office of the Schools Division Superintendent

- a. Ensures overall adherence of schools and evaluates the impact of the implementing guidelines of the Policy.

School Governance and Operations Division (SGOD)

- a. Orients, capacitates, and provides appropriate and timely technical assistance to teachers who shall perform the teaching-related assignments;
- b. Consolidates eSF7 and submits to the Regional Office;
- c. Addresses school queries and concerns in relation to the implementation of this policy;
- d. Monitors and evaluates the compliance with this Order; and
- e. Provides technical assistance to schools based on the results of monitoring and evaluation.

Administrative Unit-Personnel Section

- a. Monitors school compliance to the documentary requirements for the payment of teaching overload; and
- b. Ensures strict compliance with the deployment and prescribed workload for school-based personnel by conducting personnel and

workload audits in coordination with the Planning and Research Section.

Finance Unit

- a. Ensures efficiency in the payment of teaching overload and prepares the budget utilization report on a semiannual basis.

4. Schools

School Head

- a. Exercises fair, reasonable, and equitable distribution of teaching workload and overload, teaching-related assignments, and other workload of teachers using the eSF7, consistent with DepEd rules and regulations;
- b. In cases of teaching overload, considers the specialization requirements when assigning additional teaching loads;
- c. Continuously provides opportunities for teachers to develop professionally;
- d. Ensures strict compliance with the prescribed workload of teachers using eSF7; and
- e. Strengthens monitoring and evaluation of the implementation of this Order.

E. Grievance Mechanism

Concerns, complaints, and/or violations arising from the implementation of this policy shall be addressed through the grievance machinery provided under DO No. 35, s. 2004² or pertinent rules on administrative cases in the civil service.

VI. MONITORING AND EVALUATION

The DepEd, through the BHRD, shall monitor, evaluate, and review the implementation of this policy, consistent with the policy development process of the Department. Furthermore, BHRD-SED shall gather feedback on the implementation of these guidelines from concerned personnel across different governance levels.

Anchored on the principles of decentralization and shared governance, the Department aims to empower the field offices in terms of monitoring and evaluating policy implementation and providing technical assistance.

VII. REPEALING CLAUSE

All other DepEd Orders, Memoranda, and related issuances, rules and regulations, and provisions which are inconsistent with this Order are hereby rescinded or modified accordingly.

² DepEd Order No. 35, s. 2004 or the Revision of the Grievance Machineries of the Department of Education

VIII. SEPARABILITY CLAUSE

If any provision of this Order is declared invalid or unenforceable by competent authority or the Courts, all other provisions not affected shall remain in force and in effect.

IX. TRANSITORY PROVISION

Relative to the pilot implementation of the ALS-Senior High School (ALS-SHS), this policy allows the granting of teaching overload pay to eligible teachers in identified pilot schools subject to the provisions indicated herein. An official list of pilot schools shall be released in a separate DepEd issuance for said purpose.

This arrangement shall be deemed temporary until such time dedicated full-time ALS teachers are allotted and deployed for SHS.

In view of the curriculum reform and development, provisions that may be found inconsistent with its implementation shall be subject to further review.

X. EFFECTIVITY

This DepEd Order shall take effect immediately upon its approval, issuance, and publication on its website. Certified copies of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.

XI. REFERENCES

1. Department of Education. (2023). *DepEd Order No. 007, s. 2023 or the Guidelines on the Recruitment, Selection, and Appointment in the Department of Education*
2. Department of Education. (2023). *DepEd Order No. 22, s. 2023 – Implementing Guidelines on the School Calendar and Activities for the School Year 2023-2024*
3. Department of Education. (2021). *DM-OUCI-2021-346 – Revised Implementation of Homeroom Guidance (HG) during Crisis Situation for S.Y. 2021-2022*
4. Department of Education. (2019). *DepEd Order No. 21, s. 2019 – Policy Guidelines on the K to 12 Basic Education Program*
5. Department of Education. (2017). *DepEd Order No. 42, s. 2017 - National Adoption and Implementation of the Philippine Professional Standards for Teachers*
6. Department of Education. (2012). *DepEd Order No. 31, s. 2012 - Policy Guidelines on the Implementation of Grades 1-10 of the K-12 Basic Education Curriculum (BEC) Effective School Year 2012-2013*
7. Department of Education. (2009). *DepEd Order No. 16, s. 2009 - Addendum to DepEd Memorandum No. 291, s. 2008 (Guidelines for the Implementation of CSC Resolution No. 080096 on Working Hours for Public School Teachers)*
8. Department of Education. (2008). *DepEd Memorandum No. 291, s. 2008 – Guidelines for the Implementation of CSC Resolution No. 080096 on Working Hours for Public School Teachers*
9. Civil Service Commission. (2008). *CSC Resolution No. 080096 dated January 28, 2008*
10. Department of Education. (2005). *DepEd Order No. 9, s. 2005 – Instituting Measures to Increase Engaged Time-on-Task and Ensuring Compliance*

Therewith

11. Department of Education. (2004). *DepEd Order No. 35, s. 2004 – Revision of the Grievance Machineries of the Department of Education*
12. Department of Education. (1990). *DepEd Order No. 39, s. 1990 - Deployment and Assignment of Public-School Teachers*
13. Official Gazette of the Philippines. (2001). Republic Act No. 9155 - Governance of Basic Education Act of 2001
14. Official Gazette of the Philippines. (1966). *Republic Act No. 4670 - The Magna Carta for Public School Teachers*