



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

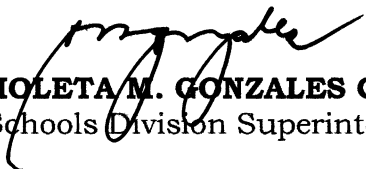
MEMORANDUM

No. 395, s. 2026

**REITERATION OF THE PROCEDURES FOR THE PROCESSING AND PAYMENT OF
TEACHING OVERLOAD PAY OF DEPED NCR TEACHERS**

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

1. Attached is Regional Memorandum No. 612 s, 2026, titled, "Reiteration of the Procedures for the Processing and Payment of Teaching Overload Pay of DepEd NCR Teachers" dated August 11, 2026, the contents of which are self-explanatory, for the information and guidance of all concerned.
2. Immediate and wide dissemination of this Memorandum is desired.


VIOLETA M. GONZALES CESO VI
Schools Division Superintendent

Encl: As stated
Reference: Regional Memorandum No. 612, 2026
To be indicated in the Perpetual Index

BENEFITS TEACHING OVERLOAD EMPLOYEES

SRHB/ REITERATION OF THE PROCEDURES FOR THE PROCESSING AND PAYMENT OF TEACHING OVERLOAD PAY OF DEPED NCR
TEACHERS 395/August 19, 2026

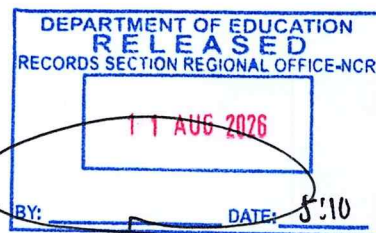
NUM-2026-895



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Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION



August 11, 2026

REGIONAL MEMORANDUM

No. 612 s, 2026

To: Schools Division Superintendents
School Principals
Personnel Officers and Administrative Officers
Accountants and Budget Officers
All Others Concerned

**REITERATION OF THE PROCEDURES FOR THE PROCESSING AND PAYMENT
OF TEACHING OVERLOAD PAY OF DEPED NCR TEACHERS**

1. Pursuant to **DepEd Memorandum No. 001, s. 2026, particularly Section F. Remuneration and Incentives** of the Guidelines on the Engagement of Academic Recovery and Accessible Learning (ARAL) Program Tutors and Support Aides, and consistent with Republic Act No. 12028, or the Academic Recovery and Accessible Learning (ARAL) Program Act, as well as other applicable laws, rules, regulations, and existing DepEd and Department of Budget and Management (DBM) issuances governing the payment of Teaching Overload Pay, this Office hereby **reiterates the prescribed procedures and documentary requirements to ensure the proper, timely, and efficient processing, release of funds, and payment of eligible teachers who rendered teaching overload services under the ARAL Program.**
2. Please be informed that the available funds for the payment of Teaching Overload Pay to qualified DepEd NCR teachers under the FY 2026 General Appropriations Act (GAA), as reflected in National Budget Circular (NBC) No. 599, Annex A, amount to **Forty-Nine Million Six Hundred Forty-Six Thousand Pesos (P49,646,000.00)**. In addition, an indicative amount of **Ninety-Nine Million Two Hundred Ninety-Two Thousand Pesos (P99,292,000.00)** is expected to be downloaded by the DepEd Central Office for the same purpose.
3. To facilitate the downloading of funds, all Schools Division Offices are hereby directed to submit their **Special Budget Request (SBR) directly to the Finance Division, Regional Office**, copy furnished the ROP Personnel Section, together with the Budget Estimate showing the total funding requirement for Teaching Overload Pay up to December 31, 2026, or Payroll indicating the names of qualified teachers, corresponding teaching overload units/hours, and the total estimated amount of claims.
4. The processing of Teaching Overload Pay at the Schools Division Offices shall generally follow the procedures below:

At the School Level



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

Preparation and submission of documentary requirements, which shall include, but shall not be limited to: eSF7; Daily Time Record (DTR); Locator Slip, Certificate of Undertaking, or other equivalent supporting documents, when applicable; Endorsement Memorandum of the School Head; Certified List of teachers entitled to Teaching Overload Pay; Accomplishment Report or equivalent proof of services rendered; and Other documents as may be required under existing DepEd policies.

At the Schools Division Office

The Personnel Unit/Human Resource Management Office (HRMO) shall review and validate the completeness and correctness of all documentary requirements and certify the eligibility of teachers for the grant of Teaching Overload Pay. Upon validation, the Personnel Unit shall prepare the payroll and transmit the same, together with the complete supporting documents, to the Budget Unit, Accounting Unit, and Cash Unit, for obligation, disbursement, and release of payment.

5. For purposes of monitoring and budget utilization reporting, all SDO Budget Officers and Accountants, in close coordination with their respective Personnel Officers, shall regularly update this link: **<https://bit.ly/NCR-ARALTutors>**. This shall serve as the monitoring and updating tool for the total number of ARAL tutors engaged, including their corresponding funding requirements and the status of payment for Teaching Overload Pay.

6. All Schools Division Superintendents are enjoined to ensure the immediate processing of funding requests and payment of Teaching Overload Pay to eligible teachers to maximize the utilization of the FY 2026 Personal Services appropriations and avoid the lapse of available funds.

JOCELYN DR. ANDAYA

Regional Director, NCR

Concurrent Officer-In-Charge,

Office of the Assistant Secretary for Operations

DepEd National Capital Region
Teaching Overload Pay for DepEd Teachers
As of August 10, 2026

SDOs	No. of ARAL DepEd Tutors Engaged				No. of Tutors Paid	Amount of Remuneration Disbursed /Received	Sub- ARO No.	Sub-ARO Amount	Amount Obligated	Unobligated	Charged to PS Regular	Unpaid Teaching Overload	Remarks
	Reading /English	Science	Mathematics	Total									
	(1)	(2)	(3)	(4=1+2+3)	(5)	(6)	(7)	(8)	(9)	(10=8-9)	(11)	(12=9-6-11)	
CALOOCAN				0						-		-	
LAS PIÑAS				0						-		-	
MAKATI				0						-		-	
MALABON				0						-		-	
MANDALUYONG	11			11	11	193,436.45				-	193,436.45	-	
MANILA				0						-		-	
MARIKINA				0						-		-	
MUNTINLUPA				0						-		-	
NAVOTAS				0						-		-	
PASAY				0						-		-	
PASIG				0						-		-	
PARAÑAQUE				0						-		-	
QC				0						-		-	
SAN JUAN				0						-		-	
TAPAT				0						-		-	
VALENZUELA				0						-		-	
Total	11	0	0	11		193,436.45		-	-	-	193,436.45	-	

Note: The available budget for Teaching Overload for School Year (SY) 2026 is ₱49,646,000.00

DepEd National Capital Region
REGIONAL REPORT ON THE ENGAGEMENT OF ARAL TUTORS
As of August 10, 2026

SDOs	No. of ARAL Tutors Engaged (Summer 2026 and SY 2026-2027)								Total No. of Tutors Paid		Total Amount of Remuneration Disbursed		Sub-ARO Amount	TOTAL OBLIGATIONS		Unobligated	ARAL Tutors Charged to other Funds	Unpaid Private Tutors	Remarks
	Reading/English		Science		Mathematics		TOTAL							Amount Obligated for ARAL Tutors (DepED and Non DepED)	Amount Obligated for Learning Materials				
	DepED Tutors	Non DepED Tutors	DepED Tutors	Non DepED Tutors	DepED Tutors	Non DepED Tutors	DepED Tutors	Non DepED Tutors	DepED Tutors	Non DepED Tutors	(14)	(15)		(16=13-14-15)	(17)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7=1+3+5)	(8=2+4+6)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16=13-14-15)	(17)	(18=14-11-12+17)	
CALOOCAN	0	0	0	0	0	0	0	0	0	0	-	-	9,530,598.00	-	-	9,530,598.00	-	-	
LAS PIÑAS	0	0	0	0	0	0	0	0	0	0	-	-	4,764,220.00	-	-	4,764,220.00	-	-	
MAKATI	0	0	0	0	0	0	0	0	0	0	-	-	1,985,658.00	-	-	1,985,658.00	-	-	
MALABON	0	50	0	0	0	0	0	50	0	50	-	602,897.00	4,066,909.06	602,897.00	-	3,464,012.06	-	-	
MANDALUYONG	11	72	0	0	0	0	11	72	11	10	193,436.45	162,198.45	3,913,093.14	162,198.45	-	3,750,894.69	193,436.45	-	
MANILA	0	0	0	0	0	0	0	0	0	0	-	-	14,548,305.00	-	-	14,548,305.00	-	-	
MARIKINA	0	0	0	0	0	0	0	0	0	0	-	-	3,640,415.00	-	-	3,640,415.00	-	-	
MUNTINLUPA	0	14	0	0	0	0	0	14	0	0	-	-	2,171,312.40	180,066.84	-	1,991,245.56	-	180,066.84	
NAVOTAS	0	0	0	0	0	0	0	0	0	0	-	-	1,905,672.00	-	-	1,905,672.00	-	-	
PASAY	0	2	0	0	0	0	0	2	0	2	-	22,582.64	2,885,030.64	22,582.64	-	2,862,448.00	-	-	
PASIG	0	2	0	0	0	0	0	2	0	0	-	-	6,659,224.56	-	-	6,659,224.56	-	-	
PARAÑAQUE	0	0	0	0	0	0	0	0	0	0	-	-	4,419,876.00	-	-	4,419,876.00	-	-	
QC	0	0	0	0	0	0	0	0	0	0	-	-	25,280,205.00	-	-	25,280,205.00	-	-	
SAN JUAN	0	0	0	0	0	0	0	0	0	0	-	-	846,587.00	-	-	846,587.00	-	-	
TAPAT	0	0	0	0	0	0	0	0	0	0	-	-	9,446,047.00	-	-	9,446,047.00	-	-	
VALENZUELA	0	3	0	0	0	0	0	3	0	0	-	-	5,770,201.00	-	-	5,770,201.00	-	-	
Total	11	143	0	0	0	0	11	143	11	62	193,436.45	787,678.09	101,833,353.80	967,744.93	-	100,865,608.87	193,436.45	180,066.84	

Note: 1. ARAL SUMMER started this 2026
2. No ARAL 2025 and NO Request for ARAL Teaching Overload

1 Teaching Overload Pay

Source of Funds

For FY 2026, the honoraria for teaching overload are lodged at the APB line item of each ROs. SDOs are also advised to request the needed amount on a quarterly basis for the downloading of funds.

Region	Financial	Region	Financial
Cordillera Administrative Region (CAR)	36,189,000	Region VI – Western Visayas	91,279,000
National Capital Region (NCR)	148,938,000	Region VII – Central Visayas	113,747,000
Negros Island Region (NIR)	87,471,000	Region VIII – Eastern Visayas	107,362,000
Region I – Ilocos	96,603,000	Region IX – Zamboanga Peninsula	77,010,000
Region II – Cagayan Valley	69,600,000	Region X – Northern Mindanao	89,152,000
Region III – Central Luzon	177,719,000	Region XI – Davao	91,590,000
Region IVA – CALABARZON	209,222,000	Region XII – SOCCSKSARGEN	80,734,000
Region IVB – MIMAROPA	68,213,000	Region XIII – CARAGA	60,903,000
Region V – Bicol	132,951,000	TOTAL:	1,738,683,000

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Region I – Ilocos	96,603,000	Region IX – Zamboanga Peninsula	77,010,000
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Region IVB – MIMAROPA	68,213,000	Region XIII – CARAGA	60,903,000
Region V – Bicol	132,951,000	TOTAL:	1,738,683,000