



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM

No. 838, s. 2026

AUG 06 2026

**REMINDER ON THE PROCESSING OF PAYMENT AND SUBMISSION OF
UTILIZATION REPORTS FOR THE HONORARIA FOR TEACHING
OVERLOAD FOR THE SECOND QUARTER OF
FISCAL YEAR (FY) 2026**

TO: Assistant Regional Director
Schools Division Superintendents
All Others Concerned

1. Attached is Memorandum DM-OUHRODI-2026-2538 dated July 29, 2026 re: "Reminder on the Processing of Payment and Submission of Utilization Reports for the Honoraria for Teaching Overload for the Second Quarter of Fiscal Year (FY) 2026," which is self-explanatory.
2. Immediate dissemination of and compliance with this Memorandum are desired.

ANTHONY H. LIOBET JD, CESO V

Assistant Regional Director

Officer-In-Charge

Office of the Regional Director

Encl.: As stated

Reference: As stated

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

BUREAUS AND OFFICES
PAYMENT
REPORTS
HONORARIA
TEACHING LOAD

ASD/PS/JEM/REGIONAL MEMO -Dessimination-DM-OUHRODI-2026-2538-Reminder on the processing of payment and submission of utilization reports for the honoraria for teaching overload for the second quarter of fy 2026



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Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

MEMORANDUM DM-OUHRODI-2026-2538

TO : **ALL REGIONAL DIRECTORS**
ALL SCHOOLS DIVISION SUPERINTENDENTS
ALL SCHOOL HEADS
ALL OTHERS CONCERNED

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

SUBJECT : **REMINDER ON THE PROCESSING OF PAYMENT AND
SUBMISSION OF UTILIZATION REPORTS FOR THE
HONORARIA FOR TEACHING OVERLOAD FOR
THE SECOND QUARTER OF FISCAL YEAR (FY) 2026**

DATE : July 29, 2026

The Regional Offices (ROs) and Schools Division Offices (SDOs) are hereby reminded to process the payment of Teaching Overload for eligible teachers for the second quarter of Fiscal Year (FY) 2026 with reference to DepEd Order No. 005, s. 2024, titled "*Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload*," and DepEd Memorandum No. 53, s. 2024, titled "*Implementation Guidelines for DepEd Order No. 005, s. 2024*."

Based on the FY 2026 General Appropriations Act (GAA), the Honoraria for Teaching Overload has a total appropriation of **PhP 1,738,683,000.00**, lodged under the *Administration of Personnel Benefits (APB)* budget line item. Of the total allocation, **Php579,532,000.00** has been **comprehensively released to the Regional Offices (ROs)**. The *Special Allotment Release Order (SARO)* covering the remaining balance, amounting to **Php1,159,151,000.00**, was recently released to the Central Office and shall likewise be sub-allotted to the field offices. A separate Memorandum shall be issued to facilitate the sub-allotment of the said funds.

Based on the **First Quarter FY 2026** utilization reports received by this Office, only **ten (10) Regional Offices** have submitted their utilization reports, indicating a total of **one hundred eighty-three (183) teachers compensated with Teaching Overload Pay**. The following **seven (7) Regional Offices** which have yet to submit their First Quarter FY 2026 Utilization Reports, namely the NCR, NIR, Region VIII, Region IX, Region X, Region XI, and CARAGA, **are hereby reminded to submit their**

1st Quarter utilization reports at the soonest possible time to facilitate proper monitoring of funds for Teaching Overload Pay.

All claims for the payment of Teaching Overload shall still be charged against the APB line item of the ROs and recorded under the appropriate object code, **"Honoraria – Civilian."** This shall include payments to DepEd teachers serving as ARAL tutors who exceed six (6) hours of teaching load due to ARAL tutorial sessions. Kindly refer to **Annex A** for the regional breakdown.

In this regard, SDOs are directed to ensure that schools within their jurisdiction are able to complete and submit all necessary documentary requirements for the timely processing of honoraria for teaching overload. Furthermore, ROs and SDOs are hereby advised that the **deadline for the submission of the utilization report for the payment of teaching overload for the Second Quarter of FY 2026** is on or before **August 14, 2026**.

Submissions shall be sent to bhrod.sed@deped.gov.ph using the following formats:

1. Scanned copy of the RO Utilization Report, duly signed by the Regional Directors (RDs); and
2. Editable Excel file (not necessarily signed) of the RO Utilization Report.

For reference, concerned offices may visit the **Teacher Workload Policy Public Drive** at bit.ly/TeacherWorkload_ToolsandProcedure to access all relevant tools, templates, and procedural guides on the implementation of teacher workload policies and the processing of teaching overload pay. The relevant templates to be used are available for download using the abovementioned link and located at **Folder III, titled as FORMS**. For additional guidance and resources, kindly refer to the **Teacher Workload Policy Toolkit** at tinyurl.com/TWPT2025.

Should there be further concerns/questions, please coordinate with the Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED) through Mr. Jerson Miguel L. Collado via email at bhrod.sed@deped.gov.ph or via landline number: (02) 8633-5397.

For your appropriate action.

Annex A: FY 2026 Regional Breakdown of Budget on the Honoraria for Teaching Overload

Table 1 – Under Comprehensive Release to RO

Region	FY 2026 GAA
Cordillera Administrative Region (CAR)	12,046,000.00
National Capital Region (NCR)	49,646,000.00
Negros Island Region (NIR)	29,157,000.00
Region I - Ilocos	32,200,000.00
Region II - Cagayan Valley	23,199,000.00
Region III - Central Luzon	59,239,000.00
Region IVA - CALABARZON	69,740,000.00
Region IVB - MIMAROPA	22,737,000.00
Region V - Bicol	44,316,000.00
Region VI - Western Visayas	30,425,000.00
Region VII - Central Visayas	37,914,000.00
Region VIII - Eastern Visayas	35,787,000.00
Region IX - Zamboanga Peninsula	25,669,000.00
Region X - Northern Mindanao	29,717,000.00
Region XI - Davao	30,529,000.00
Region XII - SOCCSKSARGEN	26,911,000.00
Region XIII - CARAGA	20,300,000.00
Grand Total	579,532,000.00