



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

January 10, 2025

DIVISION MEMORANDUM
OSDS 012, s. 2025

**DISSEMINATION OF DEPED MEMORANDUM NO. 053 S. 2024
(IMPLEMENTATION GUIDELINES FOR DEPED ORDER NO. 005, S. 2024)**

To: Assistant Schools Division Superintendent
Chiefs of CID and SGOD
Cluster Heads and School Heads
All Other Concerned Personnel
This Division

1. Enclosed is DepEd Memorandum No. 053, s. 2024 titled **Implementation Guidelines for DepEd Order No. 005, s. 2024**, for the information and guidance of all concerned.
2. Immediate dissemination of and strict compliance with the said Order is directed.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosure: As stated.
Reference: D.O. Nos. 005 and 002, s. 2024
To be indicated in the *Perpetual Index* under the following subjects:

ASSIGNMENT	SUPERVISION
BENEFITS	TEACHERS
PAYMENT	TEACHING LOAD
SERVICE	WORK HOURS

ZBP/ADMIN-OSDS/DM/ DISSEMINATION OF DEPED MEMORANDUM NO. 053 S. 2024
(IMPLEMENTATION GUIDELINES FOR DEPED ORDER NO. 005, S. 2024)/January 10, 2025



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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:

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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 *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: <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 ✓ 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:

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

- 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:

$$\begin{aligned} \text{PHTR} &= \frac{\text{AR}}{\text{W}} \times \text{T} \\ &= \frac{\text{AR}}{1,600} \times 1.25 \\ \text{PHTR} &= \mathbf{0.000781} \times \mathbf{AR} \end{aligned}$$

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