



Republic of the Philippines  
Department of Education  
REGION VI – WESTERN VISAYAS  
**SCHOOLS DIVISION OF CAPIZ**

December 11, 2024

**DIVISION MEMORANDUM**

No. 800, s. 2024

**ADVISORY ON THE CONCURRENCE OF THE COMMISSION ON AUDIT ON  
DEPED ORDER NO. 005, S. 2024 AND ITS IMPLEMENTATION GUIDELINES  
(DEPED MEMORANDUM NO. 53, S. 2024)**

To: OIC, Office of the Assistant Schools Division Superintendent  
Chief Education Program Supervisors, SGOD & CID  
Public Schools District Supervisors  
Heads of Public Elementary, Secondary and Integrated Schools  
All Others Concerned

1. Attached is Regional Memorandum No. 1286, s. 2024 dated December 9, 2024 titled **Advisory on the Concurrence of the Commission on Audit on DepEd Order No. 005, s. 2024 and its Implementation Guidelines (DepEd Memorandum No. 53, s. 2024)**.
2. Immediate dissemination of this Memorandum is desired.

  
**MIGUEL MAC/D. APOSIN EdD, CESO V**  
Schools Division Superintendent

Enclosure: None

Reference: Memorandum DM-OUHROD-2024-3472

To be indicated in the Perpetual Index  
Under the following subject

TEACHERS

BENEFITS

RATIONALIZATION



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Republic of the Philippines  
**Department of Education**  
REGION VI-WESTERN VISAYAS

Administrative Services Division

DEC 09 2024

**REGIONAL MEMORANDUM**

No. 1286 s. 2024

**ADVISORY ON THE CONCURRENCE OF THE COMMISSION ON AUDIT ON DEPED  
ORDER NO. 005, S. 2024 AND ITS IMPLEMENTATION GUIDELINES (DEPED  
MEMORANDUM NO. 53, S. 2024)**

To: Schools Division Superintendents  
All Others Concerned

1. Attached is DepEd Memorandum DM-OUHROD-2024-3472, dated December 04, 2024 from Hon. Wilfredo E. Cabral, *Undersecretary for Human Resource and Organizational Development*, relative to the Advisory on the Concurrence of the Commission on Audit on DepEd Order No. 005, s. 2024 and its Implementation Guidelines (DepEd Memorandum No. 53, s. 2024), which is self-explanatory.

2. Immediate dissemination of and compliance with this Memorandum are desired.

  
**RAMIR B. UYTICO EdD, CESO III**  
Regional Director

Incl: As stated

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

TEACHERS  
BENEFITS  
RATIONALIZATION

**PBD/ASD-CAO-RM/** Advisory on the Concurrence of the Commission on Audit on DepEd Order No. 005, s. 2024 and its Implementation Guidelines (DepEd Memorandum No. 53, s. 2024),  
**December 05, 2024**



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Republika ng Pilipinas

## Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

### MEMORANDUM

DM-OUHROD-2024- 3472

TO : Regional Directors  
Schools Division Superintendents  
School Heads  
All Others Concerned

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

SUBJECT : **ADVISORY ON THE CONCURRENCE OF THE COMMISSION ON  
AUDIT ON DEPED ORDER NO. 005, S. 2024 AND ITS  
IMPLEMENTATION GUIDELINES (DEPED MEMORANDUM NO. 053,  
S. 2024)**

DATE : 04 December 2024

The Department of Education (DepEd) sought clarification from the Commission on Audit (COA) regarding the implementation of DepEd Order (DO) No. 005, s. 2024 "Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload" and its Implementation Guidelines under DepEd Memorandum (DM) No. 053, s. 2024, specifically on provisions allowing teachers to perform ancillary tasks outside school premises. This is part of our efforts to resolve concerns from the field offices and ensure the effective implementation of the policy.

In its response letter dated 21 November 2024 (please see enclosure), COA stated that the mechanisms provided in DO No. 005, s. 2024 and DM No. 053, s. 2024 are sufficient to comply with the requirements of Civil Service Commission Resolution No. 080096. Furthermore, COA underscored the importance of consistent and clear implementation of said policy issuances across all concerned DepEd offices.

In view of the above, the Department requires **full compliance** from all offices with the provisions found in **DO No. 005, s. 2024** and **DM No. 053, s. 2024**.

Should there be concerns or questions, kindly coordinate with the Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED) through email [bhrod.sed@deped.gov.ph](mailto:bhrod.sed@deped.gov.ph) or landline (02) 8633-5397.

**For immediate dissemination and strict compliance.**

Copy furnished:

OFFICE OF THE SECRETARY



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Doc. Ref. Code	DM-OUHROD	Rev	00
Effectivity	03.23.23	Page	1 of 1



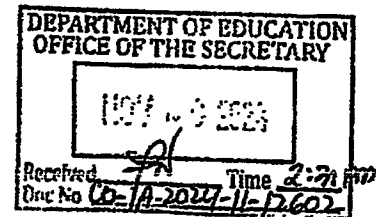


REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City

**NATIONAL GOVERNMENT AUDIT SECTOR  
CLUSTER 5 – EDUCATION AND EMPLOYMENT**

November 21, 2024

**Honorable SONNY ANGARA**  
Secretary  
Department of Education (DepEd)  
DepEd Complex, Meralco Avenue,  
Pasig City



Re: Letter dated November 5, 2024 addressed to Chairperson Gamaliel A. Cordoba, this Commission, seeking clarification on the implementation of DepEd Order No. 005, series of 2024 or the Rationalization of Teacher's Workload in Public Schools and Payment of Teaching Overload

Dear Secretary Angara:

This pertains to your letter addressed to Chairperson Cordoba seeking clarification on the implementation of DepEd Order No. 005, series of 2024 or the *Rationalization of Teacher's Workload in Public Schools and Payment of Teaching Overload*, which was indorsed to this Office last November 12, 2024. Consequently, we referred your letter to the DepEd Audit Team for their comment on the matter and after a thorough review, this Office fully adopts and concurs with the detailed comments and observations provided by the DepEd Audit Team.

The Audit Team's comments effectively address the compliance of the said DepEd issuances with the provisions of Civil Service Commission (CSC) Resolution No. 080096<sup>1</sup> dated January 28, 2008, particularly in the following aspects:

1. Mechanism for Accounting Ancillary Tasks Performed Outside School Premises:

The prescribed use of a school logbook, locator slips, and certificates of undertaking attached to the teachers' Daily Time Records (DTRs)

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<sup>1</sup> Working Hours for Public School Teachers

provides an adequate and straightforward mechanism to document outputs. These measures ensure transparency and accountability while recognizing the flexibility needed to balance teaching and ancillary responsibilities.

**2. Mechanism for Evaluating Overall Teacher Performance:**

The mandatory submission of the Office Performance Commitment and Rating Form (OPCRF) and the Individual Performance Commitment and Review Form (IPCRF) is an established and reliable system for evaluating teacher performance. These forms support decisions regarding personnel benefits, such as step increments, mid-year and year-end bonuses, promotion, training opportunities, and other incentives, thereby aligning with the performance evaluation requirements outlined in CSC policies.

The Audit Team's comment highlighted the outlined mechanisms to foster consistency and accountability without imposing undue administrative burdens on public school teachers, particularly the provision stating that teachers are not required to submit documentary evidence or accomplishment reports for ancillary tasks performed outside school premises.

Furthermore, the Audit Team recognizes that DepEd Order No. 005, series of 2024, and its implementation guidelines address potential ambiguities by allowing school heads and master teachers to utilize existing tools, such as lesson plan reviews and class observations, to ensure teacher readiness and task completion. These measures are essential for maintaining the integrity and quality of education delivery.

Based on the foregoing, the streamlined workload allocation and clarified processes under DepEd Memorandum No. 053, series of 2024<sup>2</sup>, reflect a balance between operational efficiency and the welfare of public school teachers, aligning with the overarching goals of DepEd to enhance educational outcomes while supporting its personnel.

Verify, this Office views that the mechanisms set forth in the DepEd issuances are sufficient to meet the requirements of CSC Resolution No. 080096. This underscores the importance of consistent and clear implementation of these guidelines across all DepEd divisions and schools to ensure uniform compliance and effective application.

We hope that we were able to resolve your concern on the above subject.

Very truly yours,

  
**NORMA E. AQUINO**  
Director III

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<sup>2</sup> Rationalization of Teacher's Workload in Public School and Payment of Teaching Overload



**Copy furnish:**

**Martha Roxana C. Sese**  
**Assistant Commissioner**  
**National Government Audit Sector**

**Bresilo R. Sabaldan**  
**Chief Executive Staff**  
**Office of the Chairperson**

**All of this Commission**

**NEA/KLA/ERC**  
**NGAS-CLS-OD-2024-11-001-485**