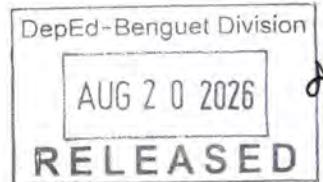




Republic of the Philippines
Department of Education
Cordillera Administrative Region,
Schools Division of Benguet



19 August 2026

DIVISION MEMORANDUM

No. 320, s. 2026

REITERATION OF DEPED ORDER NO. 004, S. 2025 (GUIDELINES ON THE ADOPTION OF THE FLEXIBLE WORK ARRANGEMENT IN THE DEPARTMENT OF EDUCATION)

TO: Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Public Schools District Supervisors / District-In-Charge
Public Elementary and Secondary School Heads
SDO Based Personnel
School Based related Teaching and Non-Teaching Personnel
All Others Concerned

1. This Memorandum is issued to reiterate and emphasize **strict compliance** with the provisions of **DepEd Order No. 004, s. 2025**, entitled "**Guidelines on the Adoption of the Flexible Work Arrangement in the Department of Education**," which governs the adoption and implementation of Flexible Work Arrangements (FWAs) in all DepEd offices and schools.
2. This Memorandum shall cover all non-teaching and related-teaching officials and employees, Contract of Service (COS), and Job Order (JO) personnel in the SDO and Public Schools, collectively termed as DepEd Personnel.
3. All concerned DepEd personnel are **hereby reminded** that the adoption of any Flexible Work Arrangement shall be subject to the exigencies of service, ensuring the **continuous and uninterrupted delivery of basic education services** and adherence to existing laws, rules, and regulations.
4. For purposes of this reiteration, this Memorandum shall only highlight Flexitime and Work-from-Home Options.
5. Flexitime refers to work arrangement where offices adopt flexible time for DepEd personnel starting from 7:00 AM to 7:00 PM on a daily basis, provided that the required forty (40)-hour workweek is complied with. It is classified into two (2) categories:



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a. Full Flexitime:

- Schedule: Flexible working hours start from **7:00 AM to 9:00 AM** and end from **4:00 PM to 6:00 PM**
- Reporting & Time Completion: Personnel must report within the 7:00 AM–9:00 AM window and complete the required **eight (8) hours** of work per day.
- Tardiness & Undertime: Personnel reporting **past 9:00 AM** shall be considered **tardy**. Those arriving between 7:00 AM and 9:00 AM who fail to complete the 8-hour workday shall be considered **undertime**.
- Flag Ceremony Days: Full flexitime is limited to 7:00 AM to 8:00 AM only on flag ceremony days. Personnel arriving past 8:00 AM shall be considered tardy.

b. Fixed Flexitime:

- Personnel under Fixed Flexitime must select from the following fixed schedules, subject to the approval of the Head of Functional Office:

Work Schedule	Lunch Break
7:00 AM to 4:00 PM	11:00 AM to 12:00 NN
8:00 AM to 5:00 PM	12:00 NN to 1:00 PM
9:00 AM to 6:00 PM	1:00 PM to 2:00 PM

- Continuous Service: Heads of Functional Offices must ensure continuous service from 7:00 AM to 6:00 PM.
- Schedule Lock-in: Selected schedules are fixed and may only be changed after six (6) months. Requests for change require a written application filed at least 30 days prior to the intended effectivity and prior approval of the Head of Functional Office.
- Grace Period & Offsetting: A **fifteen (15)-minute grace** period is **allowed** regardless of monthly frequency. However, to complete 8 hours of work daily, late minutes must be offset by staying an equivalent number of minutes beyond the approved fixed departure time.

6. Work From Home (WFH) Guidelines

- Fixed WFH Schedule: Fixed work hours under WFH shall strictly be 8:00 AM to 5:00 PM. Time-in and time-out must be reported through agreed modes of communication and reflected in the **Individual Daily Log and Accomplishment Report (IDLAR)**.



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- **Attendance & DTR Records:** The IDLAR must reflect daily time logs and actual accomplishments. Lack of time log/accomplishments implies no work rendered, subjecting the employee to absence. Attendance must be reflected in approved Daily Time Records (DTRs).
- **Task Assignment & Availability:** Immediate supervisors shall provide assigned tasks to the fullest extent possible. Personnel under WFH must remain available and accessible during working hours to respond to directives, queries, and requests.
- **Overtime:** Personnel under WFH arrangement are not entitled to Compensatory Overtime Credit or Overtime Pay.

7. Operational Procedures & Approval Scheme

- **Consultation & Summary:** Heads of Functional Offices shall prepare the Summary of Personnel Under Flexible Work Arrangement (Annex B.1 & B.2) after due consultation and needs assessment. Personnel must sign to indicate concurrence.
- **Equal Distribution & Monitoring:** Office heads are responsible for ensuring equal distribution of work arrangements.

Governance Level	Recommending Approval	Approval
School	School Principal	Schools
Schools Division Office	Assistant Schools Division Superintendent	Division Superintendent

8. All SDO Functional Divisions and Schools shall comply with the following timelines:

	SDO Functional Divisions (Non-teaching, COS/JOs)	Schools (Non-teaching and Teaching-Related, COS/JOs)
Heads of FDs and Schools to consolidate Flexitime Arrangements of DepEd Personnel		
Submission to School Principal		September 3, 2026
Submission of Principal to Office of the SDS		September 7, 2026
Submission of SDO FDs to ASDS	September 1, 2026	
Submission from ASDS to the OSDS	September 3, 2026	



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9. The following Enclosures shall provide further guidance:

Enclosure 1: Definition of Terms

Enclosure 2: General Rules or Guidelines for FWA

Enclosure 3: Request Forms

Enclosure 4: Request for Change of FWA

10. Immediate dissemination of and compliance with this Memorandum is desired.

sgd

CARMEL F. MERIS

OIC-Schools Division Superintendent



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Enclosure 1 to DM 320

Definition of Terms

Flexitime refers to a work arrangement where offices adopt flexible time for DepEd Personnel starting from 7:00 AM to 7:00 PM on a daily basis, provided that the required forty (40)-hour workweek is complied with.

Flexitime shall be classified into two (2) categories as follows:

Fixed Flexitime refers to a fixed schedule wherein an DepEd Personnel is required to arrive at work on the fixed schedule and is expected to render forty (40) hours of work per workweek.

Full Flexitime refers to a flexible schedule wherein a DepEd Personnel may opt to arrive at work anytime between 07:00 am to 09:00 am and is expected to render forty (40) hours of work per workweek.

Head of Functional Office refers to the individual directly supervising day-to-day operations of a DepEd office/school/community learning center (CLC), which includes Executive Committee members, Directors, SDSs, school/CLC heads, division chiefs, and other designated officials authorized by the Head of Office to supervise personnel within their jurisdiction.

Heads of Office refers to the highest official in each governance level. For the Central Office (CO), "head of office" refers to the Secretary or the designated Undersecretary/Assistant Secretary/Bureau or Service Director supervising a specific strand/bureau/service/office/unit. For Regional Offices (ROs), "head of office" refers to the Regional Director (RD), while for Schools Division Offices (SDOs), "head of office" refers to the Schools Division Superintendent (SDS).



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Enclosure 2 to DM 320

General Guidelines

General Rules for Flexible Work Arrangements (FWA)

- a. All DepEd Personnel, shall render not less than forty (40) hours of work a week, exclusive time for lunch.
- b. The Heads of Office shall ensure their availability for decision-making and effective supervision of all work arrangements at all times. Likewise, they shall ensure the continuous delivery of service in the respective offices during the core working hours of 8:00 am to 5:00 pm on working days, including lunch break.
- c. DepEd Personnel under any Flexible Work Arrangement are required to attend the flag raising ceremony at exactly eight o' clock in the morning (8:00 am) of every Monday as provided in Republic Act No. 8491 otherwise known as the *Flag and Heraldic Code of the Philippines*.
- d. DepEd officials and employees reporting on-site shall be entitled to compensatory overtime credit or overtime pay pursuant to CSC and Department of Budget and Management (DBM) Joint Circular No. 02, s. 2015 (*Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees*) and DO 30, s. 2016 (*Policies and Guidelines on Overtime Services and Payment in the Department of Education*) as amended by DO 5, s. 2019 for services rendered beyond the normal eight (8) hours on scheduled workdays or forty (40) hours a week, and those rendered on rest days, holidays and special non-working days, exclusive of time for lunch, subject to availability of funds and the applicable accounting and auditing procedures.
- e. CoS and JO are entitled to compensatory overtime credit or overtime pay pursuant to COA and DBM released Joint Circular No. 1, s. 2022 (*Policies on the Adoption of Flexible Work Arrangements for Contract of Service [COS] and Job Order [JO] Workers in Government*) and as provided for in their respective Service Agreement/s or Contracts.
- f. DepEd officials and employees may apply to any flexible work arrangement, endorsed/recommended by their respective heads of office **without prejudice to the DepEd officials' or employees' participation or involvement in official activities of the agency outside of their approved flexible work schedule.**



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Enclosure 3 to DM 320

Request Forms

Summary of Personnel under Flexible Work Arrangement
(Pantila)

Annex B 2

Name of Office: _____
Covered Period: _____

No.	NAME OF EMPLOYEE	FLEXIBLE WORK ARRANGEMENT (FWA)								SIGNATURE OF EMPLOYEE
		FULL FLEXTIME	FLEXITIME			COMBINATION WORK FROM HOME (Please select preferred WFH day)				
			FIXED FLEXTIME			TUE	WED	THU	FRI	
			07:00 - 04:00	08:00 - 05:00	09:00 - 06:00					
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										

Recommended By: _____
(Head of Functional Division)

Approved By: _____
(Head of Office)



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Summary of Personnel under Flexible Work Arrangement
(Job Orders / Contract of Service)

Annex B 2

Name of Office : _____
Covered Period : _____

No.	NAME OF EMPLOYEE	FLEXIBLE WORK ARRANGEMENT (FWA)										SIGNATURE OF EMPLOYEE
		FLEXITIME					COMBINATION WORK FROM HOME (Please select preferred WFH day)					
		FULL FLEXITIME	FIXED FLEXITIME			TUE	WED	THU	FRI			
			07:00 - 04:00	08:00 - 05:00	09:00 - 06:00							
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												

Recommended By: _____
(Head of Functional Division)

Approved By: _____
(Head of Office)



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Enclosure 4 to DM 320

Request for Change of FWA

Annex C

Request for Change of Flexible Work Arrangement

Date

Name of Head of Office
Position/Designation
Name of Office

Sir / Madam:

I, full name of employee, position/designation, assigned in the name of office, would like to request for a change of work arrangement, from _____ to _____, starting _____.

Justification / Remarks:

Thank you for your kind consideration and approval of this request.

Very truly yours,

SIGNATURE OVER PRINTED NAME OF THE EMPLOYEE

RECOMMENDED BY:

NAME AND SIGNATURE OF THE HEAD OF FUNCTIONAL OFFICE
POSITION / DESIGNATION
DATE:

APPROVED BY:

NAME AND SIGNATURE OF THE HEAD OF OFFICE
POSITION / DESIGNATION
DATE:

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Annex D

**INDIVIDUAL DAILY LOG AND ACCOMPLISHMENT REPORT
(WORK FROM HOME)**

NAME : JUAN L. DELA CRUZ
POSITION : Administrative Officer II
DIVISION : Personnel Division
Bureau/Service: Bureau of Human Resource and Organizational Development
Date/s Covered: January 1-15, 2025

Date and Actual Time logs	Actual Accomplishments
01/06/2025 Time-in: 8:02 AM Time out: 5:30 PM	• Prepared Minutes of Meeting • Attended online Meeting re: "Paper Evaluation of the Office Screening Committee (OSC)" • Drafted five (5) correspondences • Updated document tracking database
01/07/2025 Time-in: 7:18 AM Time out: 4:18 PM	• Drafted Memorandum on the Invitation for Regional Consultative Meeting • Conducted coordination meeting with Key Bureau offices • Finalized Draft Policy for vetting by the Office of the Director • Prepared liquidation report

Submitted by:

Attested by:

JUAN L. DELA CRUZ
Administrative Officer II
Personnel Division

MA. CORAZON A. SANTOS
Chief Administrative Office
Personnel Division

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