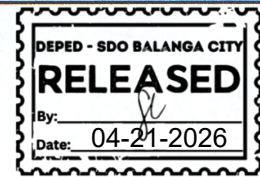




Republic of the Philippines  
**Department of Education**  
 Region III – Central Luzon  
**SCHOOLS DIVISION OFFICE OF BALANGA CITY**

**Office of the Schools Division Superintendent**



**DIVISION MEMORANDUM**  
 No. 233 s. 2026

**DISSEMINATION OF REGIONAL MEMORANDUM NO. 110 S. 2026  
 REITERATION OF DEPED MEMORANDUM ON THE IMPLEMENTATION OF WORK-FROM-  
 HOME (WFH) ARRANGEMENT EVERY FRIDAY FOR SCHOOL-BASED PERSONNEL  
 DURING THE END-OF-SCHOOL YEAR (EOSY) BREAK**

**To:** Assistant Schools Division Superintendent  
 Division Chiefs (CID & SGOD)  
 Division Unit/Section Heads  
 Public Elementary and Secondary School Heads  
 Public School Teachers  
 All Others Concerned

1. This is to disseminate the Regional Memorandum No. 110 s. 2026 or the **Reiteration of DepEd Memorandum on the Implementation of Work-From-Home (WFH) Arrangement Every Friday for School-Based Personnel during the End-Of-School Year (EOSY) Break.**
2. The arrangement shall also apply to school-based non-teaching and related teaching personnel for the period from April 10, 2026, to June 5, 2026.
3. Attached are the DepEd and Regional Memoranda for information and guidance of all concerned.
4. For immediate dissemination.

For:  
**ROLAND M. FRONDA, EdD, CESO V**  
 Schools Division Superintendent  
 MERLINDA T. TABLAN, EdD  
 Chief ES, CID

Encl.: As stated

Ref No.: OSDS-PER-2026-\_\_\_\_\_  
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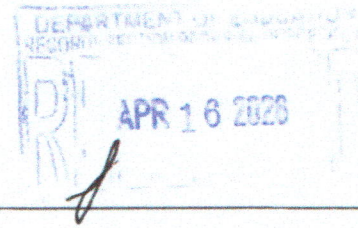
**Address:** DFS Phase III, Talisay, Balanga City  
**Email Address:** balanga.city@deped.gov.ph  
**Telephone No:** (047) 935-0210



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Republic of the Philippines  
**Department of Education**  
REGION III-CENTRAL LUZON



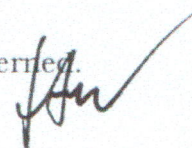
**REGIONAL MEMORANDUM**

No. 110, s. 2026

**REITERATION OF DEPED MEMORANDUM ON THE IMPLEMENTATION OF  
WORK-FROM-HOME (WFH) ARRANGEMENT EVERY FRIDAY FOR SCHOOL-  
BASED PERSONNEL DURING THE END-OF-THE-SCHOOL-YEAR (EOSY) BREAK**

To: Assistant Regional Director  
Schools Division Superintendents  
Public Elementary and Secondary School Heads  
Chiefs, Regional Functional Divisions

1. This Memorandum is issued to reiterate the provisions of DepEd Memorandum issued by Atty. Fatima Lipp D. Panontongan dated April 9, 2025 on the implementation of Work-from-Home (WFH) arrangement every Friday for school-based personnel during the End-of-the-School-Year (EOSY) Break.
2. As stated in the said Memorandum, "the Flexible Work Arrangement of FWA adopting a four-day onsite work schedule (Monday to Thursday) and WFH on Fridays **shall also apply to school-based nonteaching and related teaching personnel for the period from April 10, 2026, to June 5, 2026.**"
3. However, the Memorandum also provides that "school heads shall ensure that the implementation of WFH arrangements does not disrupt essential school operations and that appropriate staffing arrangements are in place, as necessary."
4. Regional Office and Schools Division Office personnel are strongly encouraged to conduct monitoring activities and other school visits from Monday to Thursday. Activities may be undertaken on a Friday only when exigent circumstances so require.
5. For information, guidance, and compliance of all concerned.

  
**TOLENTINO G. AQUINO**  
Regional Director

References:

DepEd Memorandum No. 018, s. 2026, entitled "Implementation of Energy Conservation Protocols and Flexible Work Arrangements in the Department of Education Pursuant to Memorandum Circular No. 114"  
DepEd Memorandum dated April 9, 2025 on the implementation of Work-from-Home (WFH) arrangement every Friday for school-based personnel during the End-of-the-School-Year (EOSY) Break.

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Website: <https://region3.deped.gov.ph/>



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Republic of the Philippines  
**Department of Education**  
OFFICE OF THE SECRETARY

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**MEMORANDUM**

**TO :** Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Public Elementary and Secondary School Heads  
All Others Concerned

**FROM :**   
**ATTY. FATIMA LIPP D. PANONTONGAN**  
Undersecretary and Chief of Staff  
Office of the Secretary

**SUBJECT :** **Implementation of Work-from-Home Arrangement Every Friday for School-Based Personnel during End-of-School-Year Break**

**DATE :** April 9, 2026

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1. This Memorandum amends the provisions of the Memorandum dated March 11, 2026, titled Clarification on the Implementation of Work-from-Home (WFH) Every Friday under DepEd Memorandum (DM) No. 018, s. 2026.
2. In line with the Department's energy conservation efforts and consistent with DM 018, s. 2026 [Implementation of Energy Conservation Protocols and Flexible Work Arrangements (FWA) in the Department of Education Pursuant to Memorandum Circular No. 114], FWA adopting a four-day onsite work schedule (Monday to Thursday) and **WFH on Fridays** shall also apply to **school-based nonteaching and related teaching personnel for the period from April 10, 2026, to June 5, 2026.**
3. School heads shall ensure that the implementation of WFH arrangements does not disrupt essential school operations and that appropriate staffing arrangements are in place, as necessary.
4. All other provisions of DM 018, s. 2026, and the March 11, 2026, clarificatory Memorandum that is not affected by this issuance shall remain in effect.
5. Immediate dissemination of and strict compliance with this Memorandum is directed.

MSM, M Implementation of Work-from-Home Arrangement Every Friday  
0144 - April 9, 2026

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