



Republic of the Philippines  
**Department of Education**  
REGION V  
SCHOOLS DIVISION OF SORSOGON CITY

JUL 09 2026

**DIVISION MEMORANDUM**  
NO. 204 S. 2026

**ADJUSTMENT IN THE BUDGET OF WORK OF EPP/TLE FOR GRADES 4–8 IN ACCORDANCE WITH THREE-TERM SCHOOL CALENDAR FOR SY 2026–2027**

TO: Assistant Schools Division Superintendent  
Chief Education Supervisors, CID & SGOD  
Education Program Supervisor- EPP/TLE  
Public Schools District Supervisor, Elementary and Secondary  
School Heads, Public Elementary and Secondary Schools  
EPP/TLE teachers  
All Others Concerned

1. In response to the adoption of the **Three-Term School Calendar** for SY 2026–2027, SDO Sorsogon City has reviewed the **Budget of Work (BOW)** for the **EPP/TLE learning area in Grades 4–8**. Feedback from teachers in the field highlighted that the current schedule—where the 1st Term covers Agriculture and Fishery Arts (AFA) plus 2 days ICT per week, 2nd Term covers Family and Consumer Science (FCS) plus 2 days ICT per week, and 3rd Term covers Industrial Arts plus 2 days ICT per week is unproductive and disturbing. This fragmented schedule causes confusion among teachers and learners, disrupts lesson continuity and prevents teachers from focusing on competencies with depth and coherence.
2. To address these concerns, the Division Office suggests minimal adjustments in the Budget of Work;
  - a. Allot seven (7) straight weeks for the major component of each term (AFA in Term 1, FCS in Term 2, Industrial Arts in Term 3).
  - b. Allot three (3) straight weeks for ICT lessons at the end of each term.
3. This adjustment is expected to yield the following benefits:
  - a. **Consistency:** Learners will experience a continuous flow of lessons without interruptions, ensuring better retention.
  - b. **Depth of Learning:** Teachers can focus on competencies with sufficient time for mastery and practical application.



 City Hall Compound, Cabid-an, East District, Sorsogon  
 Citysorsogon.city@depd.gov.ph  
 depedsorsogoncity.com

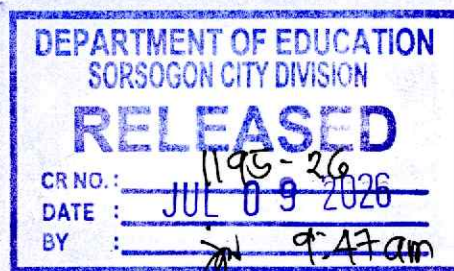


Republic of the Philippines  
**Department of Education**  
REGION V  
SCHOOLS DIVISION OF SORSOGON CITY

---

- c. **Better ICT Integration:** ICT lessons will be delivered in a concentrated block, allowing learners to connect digital skills meaningfully with prior lessons.
  - d. **Teacher Efficiency:** Teachers will have clearer pacing guides, eliminate confusions and improve lesson preparations and assessment strategies.
4. Teachers are highly encouraged to adopt the above-stated adjustments and integrate contextualized strategies to maximize learner outcomes.
5. For information, guidance and compliance.

  
**WILLIAM E. GANDO, CESO VI**  
Schools Division Superintendent



---

 City Hall Compound, Cabid-an, East District, Sorsogon  
 [Citysorsogon.city@depd.gov.ph](mailto:Citysorsogon.city@depd.gov.ph)  
 [depedsorsogoncity.com](http://depedsorsogoncity.com)