



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF BULACAN

April 14, 2026

DIVISION MEMORANDUM

No. **176** s. 2026

DISSEMINATION OF DM-OUHRODI-2026-0802 (GUIDANCE ON THE RECLASSIFICATION OF TEACHING AND SCHOOL PRINCIPAL POSITIONS FOR FISCAL YEAR 2026)

To: Assistant Schools Division Superintendents
Division Chiefs
Public Schools District Supervisors
Education Program Supervisors
HRMPSB Members
Secondary/Elementary Principals/OICs
All Others Concerned

1. Pursuant to DepEd Central Office Memorandum DM-OUHRODI-2026-0802 titled "*Guidance on the Reclassification of Teaching and School Principal Positions for Fiscal Year (FY) 2026*," this Office hereby disseminates the said issuance for information, guidance, and compliance of all concerned.
2. The memorandum provides the updated policies, procedures, and requirements for the reclassification of teaching positions and School Principal positions under the Fiscal Year 2026 implementation, in line with the Expanded Career Progression (ECP) System and existing Civil Service Commission and Department of Budget and Management rules and regulations.
3. All concerned school heads are directed to:
 - a. Thoroughly review and familiarize themselves with the provisions of the said Memorandum,
 - b. Inform and guide all eligible teaching and school-based personnel regarding reclassification process,
 - c. Strictly adhere to the timelines, criteria, and procedures prescribed in the Memorandum.
4. The Human Resource Merit Promotion and Selection Board (HRMPSB) of this Division will conduct an online orientation on May 8, 2026, (10:00 am-12:00 pm). Members of the HRMPSB Sub-Committee, School Heads, and



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assessors from schools and districts are directed to attend the said orientation.

Meeting Link:

<https://teams.microsoft.com/meet/41095236836164?p=KX7b5Q4Aa39M8OxpFw>



5. Wide dissemination of this Memorandum is hereby enjoined.


CECILIA E. VALDERAMA, PhD, CESO VI
Schools Division Superintendent *~ d*



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Enclosure to Division Memorandum No. ___



Republika ng Pilipinas
Department of Education
 OFFICE OF THE UNDERSECRETARY
 HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

MEMORANDUM
 DM-OUHRODI-2026- 6802

TO : REGIONAL DIRECTORS
 SCHOOLS DIVISION SUPERINTENDENTS
 REGIONAL AND DIVISION HRMOs
 ALL OTHERS CONCERNED

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

SUBJECT : GUIDANCE ON THE RECLASSIFICATION OF TEACHING AND SCHOOL PRINCIPAL POSITIONS FOR FISCAL YEAR (FY) 2026

DATE : March 13, 2026

I. BACKGROUND

In view of the enactment of **Republic Act No. 12314**, otherwise known as the **General Appropriations Act (GAA) of 2026**, and in support of the continuing implementation of the Expanded Career Progression (ECP) System, the Department of Education (DepEd) has been allocated **Php 6,148,433,000.00** for the reclassification of teacher and school principal positions pursuant to Executive Order No. 174, s. 2022 and its subsequent issuances¹.

This allocation is intended to address the remaining applications from Fiscal Year (FY) 2025 and expand opportunities for all qualified teachers and school heads to advance through reclassification within the current FY, under a merit- and competency-based promotion system.

In line with this, the Human Resource and Organizational Development (HROD) issue this Memorandum to:

1. Provide guidance on the processing of reclassification applications;
2. Clarify implementation issues encountered; and
3. Ensure the consistent and uniform application of policies and procedures under the ECP System across all governance levels.

¹Implementing Rules and Regulations (IRR) of Executive Order No. 174, s. 2022
 DBM-DepEd Joint Circular No. 01, s. 2025 on the 'Modified Classification and Compensation Scheme and System of Career Progression of Teachers and School Heads in the Public Basic Education System'
 DepEd Order No. 019, s. 2025 - Amended Qualification Standards for Teacher III, Master Teacher I-IV, and School Principal I-IV Positions, and the Qualification Standards for Newly Created Teacher IV-VII and Master Teacher V Positions
 DepEd Order No. 024, s. 2025 - Guidelines on the Implementation of the Expanded Career Progression System for Teachers and School Heads in the Department of Education
 DepEd Order No. 034, s. 2025 - Amendments and Clarifications to DepEd Order No. 024, s. 2025



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II. SUBMISSION OF FY 2025 RECLASSIFICATION APPLICATIONS

Pursuant to Section 45 of Enclosure No. 2 and Section 44 of Enclosure No. 3 of DepEd Order No. 024, s. 2025, all concerned Schools Division Offices (SDOs), in coordination with their respective Regional Offices (ROs), are directed to **immediately process and submit to the Department of Budget and Management (DBM) the remaining reclassification applications from FY 2025** processed under both previous and existing guidelines:

1. Applications Processed Under Old Guidelines (ERF, MEC10, and DO No. 97, s. 2011)

Reclassification of **5,335** unsubmitted reclassification applications processed under the old guidelines, pursuant to DBM Approval Letter, dated 2 March 2026.²

In adherence to the one (1)-month timeline set by the DBM, all concerned ROs shall ensure the complete submission of the identified backlog applications **on or before April 2, 2026 only**. Thereafter, all remaining backlog applications shall no longer be accepted for submission to the DBM, and applicants shall be required to undergo the regular assessment process under the ECP system.

To ensure accuracy and avoid duplication:

- a. Applicants included in the submitted request who have already been promoted, whether through reclassification or natural vacancy, shall be **excluded** from the list for submission to DBM.
- b. Only reclassification applications included in the consolidated data submitted to the DBM (**See Annex A**) shall be processed and submitted.

No additional applications outside of the list shall be accepted.

Note: A separate issuance on the processing and submission of **914 on-stream candidates and Teacher-in-Charge (TIC) appointments to School Principal positions, processed under DM-OUHROD-2025-1331, shall be issued upon receipt of the DBM approval.**

2. Applications Processed Under ECP Guidelines (DepEd Order Nos. 024 and 034, s. 2025)

Remaining qualified applicants included in the Comparative Assessment Results for Expanded Reclassification (CAReER) at the SDOs and ROs who were not accommodated in FY 2025 due to limited funding, shall be submitted to the DBM-RO, if any, on or before **30 April 2026** for evaluation and issuance of NOSCA.

In cases where the remaining applications in the CAReER cannot be fully accommodated due to funding limitations, priority shall be given to applications first submitted to the RO.

² See Attached - DBM Approval Letter Dated March 2, 2026 - Approval of the Pending 5,335 ERF Applications



These remaining applications³ shall:

- a. Be **prioritized and processed first** for reclassification before all other new applicants.
- b. Be considered *'in the queue'* and shall **not be required** to repeat or undergo the entire assessment process.
- c. Be **charged against the FY 2026 reclassification budget** (*See Annex B*) and shall be subject to the provisions of Item IV of this Memorandum.

III. PROCESSING OF FY 2026 RECLASSIFICATION APPLICATIONS UNDER ECP

1. Call for FY 2026 Reclassification

While FY 2025 applications shall be processed first, SDOs **may continue processing new reclassification applications for FY 2026**, subject to the availability of funds, as certified by the Budget Officer, to accommodate qualified applicants vying for promotion to higher teaching and school principal positions (i.e., Teacher II-VII; Master Teacher I-V; School Principal I-IV).

In the event that the FY 2026 budget is fully utilized and exhausted, all processed applications shall be included in the **pool of eligible applicants** in the CAREER and shall be maintained for submission to the DBM in the succeeding budget cycle, in accordance with the prescribed timelines set forth in Section III (3) of this Memorandum. This mechanism ensures the continuous implementation of the reclassification of teachers and school heads, even while awaiting additional budgetary allocations.

SDOs with ongoing call for applications or ongoing assessment and evaluation processes prior to the issuance of this Memorandum shall continue to follow the procedures set forth in Enclosures 2 and 3 of DO 024, s. 2025 while observing the clarifications provided herein.

2. Prioritization of Reclassification

Consistent with the President's directive that **"no teacher should retire at Teacher I,"** and pursuant to **Sections 23-25** of the IRR of EO No. 174, s. 2022 and **Section 8.0** of DBM-DepEd Joint Circular No. 01, s. 2025, the following qualified incumbents who meet the 50-cut off score shall be prioritized for reclassification regardless of their rank in the CAREER, subject to necessary assessments, applicable staffing standards, and availability of funds:

- a. **Retirable Teacher I incumbents**—both mandatory and optional within five (5) years (55-64 years old);
- b. **Head Teachers (HT), Assistant School Principals (ASPs)** affected by the ECP transition; and
- c. **Special School Principal, Assistant Special School Principal, Special Needs Education Teacher (SNET), and Special Science Teacher (SST)**, pursuant to Section 33 of Enclosure No. 1 to DO No. 024, s. 2025

³ 1. Applications Processed Under Old Guidelines and 2. Applications Processed Under ECP Guidelines



3. Timeline for Processing and Submission of Reclassification Applications for FY 2026

To align with the DBM budget preparation and fund release cycle and existing timeline for the inclusion of positions in the reclassification budget and the corresponding salary adjustments in the succeeding fiscal year, the following timelines shall be strictly observed:

- a. SDOs shall complete the required assessment and endorse all necessary reclassification documents⁴ to their respective ROs **on or before August 15 of the current fiscal year** for further evaluation and approval.
- b. Upon verification and approval, the ROs shall submit the approved documents⁵ to the DBM – Regional Office **not later than November 30 of the current fiscal year** for evaluation and the issuance of Notice of Organization, Staffing, and Compensation Action (NOSCA).
- c. The **preparation and issuance of appointments**,⁶ shall be undertaken only within the period of **January to March of the succeeding fiscal year** to ensure inclusion in the regular budget preparation and fund release cycle of the DBM.

IV. UTILIZATION OF FY 2026 RECLASSIFICATION BUDGET

In accordance with Section 2.1.6.3 of **National Budget Circular No. 599**⁷ and to ensure that submissions for reclassification remain aligned with the appropriated and allowable budget under the FY 2026 GAA (*see Annex B*), strict observance of **Item G of Enclosures 2 and 3 of DO 024, s. 2025** is hereby required.

Accordingly, **the Schools Division Superintendent shall recommend to the Regional Director only those candidates who can be accommodated within the available funds**, as duly certified by the Budget Officer.

While Department recognizes that the available appropriations may not accommodate all qualified applicants within a given fiscal year, Sections 44 and 45 of Enclosures 2 and 3 of DO 024, s. 2025 provide mechanisms to ensure the sustained and continuous implementation of reclassification. All qualified remaining candidates in the CAREER who meet the 50-point cut-off score shall be prioritized for reclassification in the succeeding fiscal year and shall be processed ahead of new applicants.

These provisions allow the Department to implement reclassification on a phased and continuing basis, ensuring that qualified personnel remain in the progression pipeline without exceeding the authorized budget allocations.

V. FURTHER CLARIFICATIONS ON TRANSITORY PROVISIONS

1. Reclassification and Retitling of Special Needs Education Teachers (SNET)

In view of the ongoing transition to the ECP system and pending the issuance of revised qualification standards (QS) for SNET, all SDOs shall apply and use

⁴ Item G, Section 51 of Enclosure No. 2 and Section 50 of Enclosure No. 3 to DO 024, s. 2025

⁵ Item G, Section 56 of Enclosure No. 2 and Section 55 of Enclosure No. 3 to DO 024, s. 2025

⁶ The corresponding appointment papers shall be in accordance with applicable provisions on appointment stipulated in Part V(B) Appointment of the DepEd Merit Selection Plan and applicable rules and regulations as provided in the 2025 Omnibus Rules on Appointments and Other Human Resource Actions (ORAOHRA).

⁷ Guidelines on the Release of Funds for Fiscal Year (FY) 2026 - "all requests for additional funding shall only be allowed once it has been determined that the Personnel Services (PS) deficiency cannot be accommodated within the agency's current allotment"



the regular QS for teaching and school principal positions under **DO No. 19, s. 2025**⁸ in processing the retitling or the reclassification of SNET to positions under the ECP that are commensurate with their qualifications and competencies.

The SDOs and ROs shall also ensure that, upon the reclassification or retitling of a SNET incumbent, the following provisions and requirements are strictly observed:

- a. Reclassified or retitled SNET incumbents shall follow the **parenthetical titles** under Section 34(d) of Enclosure No. 1 to DO No. 024, s. 2025 for purposes of **calling for reclassification applications** and **tagging in internal monitoring tools**.
- b. In the interim, SDOs are advised not to include parenthetical titles in the appointment paper, PSIPOP, and other CSC and DBM Documents, pending the issuance of revised QS.
- c. Reclassified or retitled SNET incumbents shall continue performing the functions in the existing job description for SNET and remain assigned to teaching duties aligned with their specialization in Special Needs Education, unless otherwise reclassified to School Principal Position or to other positions, where a change in roles and responsibilities is inherent to the position.

SNET Incumbents already reclassified or retitled to any positions under the ECP⁹ prior to the issuance of this Memorandum shall comply with the provisions stated above. However, those incumbents with ongoing assessment shall continue to be evaluated using the QS prescribed in DO 19, s. 2025 and applicable procedures set forth in Enclosures 2 and 3 of DO 024, s. 2025. Upon the approval of the corresponding reclassification or retitling, the provisions under Item V(1)(a-c) of this Memorandum shall thereafter apply.

2. **Reclassification and Retitling of Special Science Teachers (SST)**

SST incumbents applying for reclassification or retitling shall be evaluated using the regular QS under DO No. 19, s. 2025. Upon approval, the same provisions under Item V(1) (a-c) of this Memorandum shall apply.

For SST incumbents under provisional status, reclassification or retitling shall not be applicable until such time that the incumbent has obtained the required eligibility, and the employment status has been updated from provisional to permanent.

3. **Priority Sequence of Reclassification and Retitling for SNET and SST During Transition Period**

Pursuant to **Sections 33 and 34 of Enclosure No. 1 to DO No. 024, s. 2025**, both SNET and SST incumbents shall be prioritized for promotion, whether through reclassification or natural vacancy, to appropriate positions under the ECP commensurate with their qualifications and proficiency levels.

⁸ Amended Qualification Standards for Teacher I-III, Master Teacher I-IV, and School Principal I-IV Positions, and the Qualification Standards for Newly Created Teacher IV-VII and Master Teacher V Positions – June 24, 2025

⁹ i.e., Teacher IV-VII, Master Teacher I-V, and School Principal I-IV



Retitling shall apply to incumbents who, at the time of effectivity of the IRR of EO 174, s. 2022, do not yet meet the qualifications for promotion to higher positions.

4. Career Stage-Based Promotion for School Principal Positions

Pending the establishment of a career stage recognition system for teachers and school leaders,¹⁰ and the issuance of PPSSH¹¹-Based Office Performance Commitment and Review Form (OPCRF)/Individual Performance Commitment and Review Form (IPCRF) for School Principal positions, **career stage-based promotion through reclassification or natural vacancy, shall not yet be implemented until either of the above-mentioned measures has been duly established and/or issued.**

In the interim, School Principal I incumbents shall be allowed to apply for promotion to any higher School Principal positions (i.e., School Principal II-IV), subject to QS, competency assessments, applicable staffing standards, and availability of fund in the case of reclassification.

To support merit-and-competency-based assessment, the Human Resource Merit and Promotion Selection Board (HRMPSB) may require the submission of Means of Verification (MOVs) demonstrating **Outstanding Accomplishments, Application of Education, and Application of Learning and Development**, acquired since the last appointment, consistent with Item C, Section 6(l) of Enclosure No. 3 to DO No. 024, s. 2025.

5. Promotion of Master Teacher III to Master Teacher IV

Master Teacher III incumbents who intend to apply to Master Teacher IV or Master Teacher V positions whose previous IPCRFs contain only PPST Indicators aligned with the Highly Proficient Teacher Career Stage shall undergo a **special assessment** to demonstrate performance at the Distinguished Career Stage.

a. Classroom Observable Indicators (COIs)

COIs under the Distinguished Teacher Career Stage as reflected and rated in the applicant's IPCRF for the School Year (SY) 2025-2026 shall be considered in the evaluation for promotion to higher teaching positions.

For the remaining COIs, applicants shall provide evidence of demonstration through the conduct of **one (1) or more classroom observations, as necessary, using the Classroom Observation Tool (COT) for Distinguished Teachers** to rate the teacher's demonstration of the remaining indicators.

All classroom observations shall be conducted in accordance with the established protocols under the existing guidelines on teacher performance management and evaluation.

¹⁰ To be issued by Teacher Education Council (TEC), pursuant to Section 8(f) of RA 117135 "Excellence in Teacher Education Act"

¹¹ Philippine Professional Standards for School Heads



b. Non-Classroom Observable Indicators (NCOIs)

For NCOIs under the Distinguished Career Stage, applicants shall be rated based on the submitted Reflective Journal as evidence of professional practice.

The Reflective Journal shall document the applicant's professional experiences, leadership roles, mentoring practices, innovations, and other professional contributions aligned with the PPST Indicators under the Distinguished Teacher Career Stage, accompanied by verifiable evidence of such demonstration, including but not limited to:

- Implemented lesson plan (any format shall be accepted);
- Utilized assessment tool;
- Utilized instructional material;
- Performance Monitoring and Coaching Form (PMCF); or
- Other relevant evidence, as may be deemed appropriate.

Performance shall be rated using the Performance Management and Evaluation System (PMES) Tool for Distinguished Teachers, and all procedures and protocols in the evaluation process shall comply with existing PMES guidelines for Teachers.

The corresponding ratings for the indicators shall be recorded in the prescribed rating form, duly signed by the Rater and approved by the Approving Authority, in accordance with existing DepEd performance management and evaluation policies.

6. Conversion of Vacant Positions under the ECP

Pursuant to Section 32 of Enclosure 1 to DO 024, s. 2025, the following clarifications are issued to ensure uniform and consistent implementation and to maintain compliance with existing rules and regulations governing the conversion of positions:

a. Positions Conforming to the ECP

- **Prior to the Issuance of IRR of EO 174** – For vacant positions (e.g. Teacher I-III, Master Teacher I-IV and School Principal I-IV), SDOs shall be allowed to fill these vacant positions only within one (1) year, reckoned from the date of issuance of the IRR – **February 25, 2025¹² to February 24, 2026.**
- **After the Issuance of IRR of EO 174 and DO 024, s. 2025** – For vacant positions (e.g. Teacher I-III, Master Teacher I-IV and School Principal I-IV), SDOs shall be given a period of one (1) year to fill these vacant positions, reckoned from the date the positions became vacant.

Thereafter, such vacant positions shall be converted to the appropriate position in accordance with the Scrap-and-Build Policy under Section 26 of Enclosure No 1 to DO 024, s. 2025.

¹² Date of publication in the Official Gazette

b. Positions Non-Conforming to the ECP

- **Prior and after the issuance of the IRR of EO 174 and DO 024, s. 2025** – Vacant positions not conforming to the ECP position titles, such as Head Teacher, Assistant School Principal, Special School Principal, Assistant Special School Principal, and Special Needs Education Teacher **shall no longer be published or filled by the SDOs**. Instead, these vacant positions shall be requested for conversion to the appropriate ECP positions, in accordance with Section 32(b) of Enclosure No. 1 to DO 024, s. 2025, and the Scrap-and-Build Policy.

c. Vacant Special Science Teacher

- **Prior and after the issuance of the IRR of EO 174 and DO 024, s. 2025** – Vacant SST shall be published and filled within one (1)-year from the date the position becomes vacant to accommodate qualified RA 7687 teacher incumbents vying for promotion, as well as RA 10612, and RA 7687 teacher incumbents requesting transfer from other regions or schools' division, pursuant to Section 34 (d) (iii-b) of Enclosure No. 1 of DO 024, s. 2025. If the position remains vacant after the 1-year period, the vacant SST position shall be converted to Teacher I.

The conversion process prescribed in **Table D3, pages 236-237 of the DBM Citizen's Charter¹³** shall be applied accordingly.

VI. CAREER PROGRESSION TOOLKIT AND OTHER ECP REFERENCE MATERIALS

Consistent with the Department's objective to strengthen advocacy and communication mechanisms, and to ensure uniformity in the reclassification process, the Department, through the BHROD, provides the Career Progression Toolkit and other ECP related materials—including forms and templates, presentation slides, FAQs, legal bases, and recorded orientation videos—accessible via this link for reference and guidance: <https://tinyurl.com/CareerProgToolKit>.

For more information and further clarifications, you may contact BHROD-HRDD through **Mr. Raymond C. Oplado** at bhrod.hrdd@deped.gov.ph.

For your information and guidance.

Copy Furnished:
Office of the Secretary

¹³ *DBM Citizen's Charter 2025 (1st Edition) - Table D3 - Documentary Requirements for Regional Office (RO) Staffing Modifications Requests - "For abolition and creation/ reclassification/ conversion/ upgrading of positions" pp 236-237*



Annex A**NUMBER OF PENDING RECLASSIFICATION APPLICATIONS
BY DIVISION AND POSITION***(Submitted to DBM as of 2 October 2025)*

Regions	Number of Unsubmitted Reclassification
National Capital Region (NCR)	227
Region I - Ilocos	65
Cordillera Administrative Region (CAR)	9
Region II - Cagayan Valley	243
Region III - Central Luzon	182
Region IVA - CALABARZON	1,727
Region IVB - MIMAROPA	25
Region V - Bicol	141
Region VI - Western Visayas	474
Region VII - Central Visayas	1
Region VIII - Eastern Visayas	72
Region IX - Zamboanga Peninsula	651
Region X - Northern Mindanao	547
Region XI - Davao	0
Region XII - SOCCSKSARGEN	958
Region XIII - CARAGA	13
TOTAL:	5,335

Division	NATIONAL CAPITAL REGION (NCR)					Total number of pending reclass applications
	T II	T III	MT I	MT II	HT III	
Caloocan City	1	4	0	0	0	5
Las Piñas City	20	6	0	0	0	25
Makati City	0	0	0	0	1	1
Malabon City	2	2	0	0	0	4
Mandaluyong City	0	1	0	0	0	1
Marikina City	26	5	0	0	4	35
Muntinlupa City	17	22	0	0	0	39
Parañaque City	13	3	0	0	4	20
Quezon City	22	10	0	0	0	32
Taguig City and Pateros	5	38	0	0	0	43
Valenzuela City	1	0	17	3	0	21
Total:						227

Division	REGION I - ILOCOS								Total number of pending reclass applications
	T I	T II	T III	MT I	MT II	SNET 1	SP 1	SP 2	
Ilocos Sur	2	3	0	0	0	0	0	0	5
Pangasinan I, Lingayen	20	7	9	5	5	0	2	1	49
Pangasinan II, Binalonan	0	3	5	0	0	1	0	0	9
San Carlos City	2	0	0	0	0	0	0	0	2
Total:									65

Division	CORDILLERA ADMINISTRATIVE REGION (CAR)					Total number of pending reclass applications
	T II	T III	MT I	SP I	SP II	
Abra	0	1	0	0	1	2
Baguio City	0	0	0	1	0	1
Benguet	0	1	0	0	0	1
Ifugao	0	0	1	0	0	1
Tabuk City	1	3	0	0	0	4
Total:						9

Division	REGION IX - ZAMBOANGA PENINSULA													Total number of pending reclass applications
	T I	T II	T III	MT I	MT II	HT I	HT II	HT III	HT IV	HT IV	SP I	SP II	SP III	
Dapitan City	0	1	2	8	1	0	0	1	0	0	0	0	0	13
Dipolog City	0	0	0	8	0	2	0	0	0	0	0	0	0	10
Isabela City	24	10	6	4	5	0	0	0	0	0	0	1	0	50
Pagadian City	0	0	0	0	0	1	0	0	0	0	0	2	0	3
Zamboanga City	60	6	10	3	2	1	0	1	0	0	3	1	0	87
Zamboanga del Norte	121	9	16	8	0	12	0	0	0	0	5	3	2	176
Zamboanga del Sur	31	2	28	11	0	8	6	0	4	0	0	0	0	90
Zamboanga Sibugay	2	9	137	30	3	23	10	5	2	1	0	0	0	222
Total:														651

Division	REGION X - NORTHERN MINDANAO													Total number of pending reclass applications	
	T I	T II	T III	MT I	MT II	HT I	HT II	HT III	HT IV	ASP 2	SNET I	SP I	SP II		SP III
Bukidnon	135	38	0	0	0	0	0	0	0	0	0	18	0	0	191
Cagayan de Oro City	22	9	0	0	0	0	0	0	0	0	0	0	0	0	31
Camiguin	2	0	0	0	0	0	0	0	0	0	0	0	0	0	2
El Salvador	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gingoog City	64	29	19	2	4	15	9	6	4	0	0	10	4	2	168
Iligan City	1	1	0	0	0	0	0	0	0	0	0	0	0	0	2
Lanao del Norte	32	14	0	0	0	0	0	0	0	0	0	0	0	0	46
Malaybalay City	8	3	17	0	0	0	0	0	0	0	0	0	0	0	28
Misamis Occidental	20	3	0	0	0	0	0	0	0	0	1	0	0	00	24
Misamis Oriental	7	6	0	0	0	0	0	0	0	0	0	3	0	0	16

ANNEX B**Reclassification Budget for FY 2026 Aggregated by Region**

Regions	Allocated Amount
National Capital Region (NCR)	499,611,962
Region I - Ilocos	355,304,277
Cordillera Administrative Region (CAR)	137,836,658
Region II – Cagayan Valley	261,171,874
Region III – Central Luzon	635,165,477
Region IVA - CALABARZON	725,931,825
Region IVB - MIMAROPA	243,271,054
Region V - Bicol	477,703,549
Region VI – Western Visayas	308,657,495
Region VII – Central Visayas	392,518,233
Region VIII – Eastern Visayas	394,325,256
Region IX – Zamboanga Peninsula	303,186,364
Region X – Northern Mindanao	303,670,924
Region XI - Davao	317,180,863
Region XII - SOCCSKSARGEN	275,174,564
Region XIII - CARAGA	214,382,261
Negros Island Region	303,340,364
TOTAL:	6,148,433



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

02 MAR 2026

SECRETARY JUAN EDGARDO "SONNY" ANGARA

Department of Education of Education (DepEd)
DepEd Complex, Meralco Avenue, Pasig City

Dear **Secretary Angara**:

Greetings!

This pertains to the request of the DepEd for the reconsideration of the processing of the proposed **reclassification/conversion/retitling of 5,335 teaching/school head positions** using the previous system under the Equivalent Record Form (ERF) guidelines, as follows:

Regional Office (RO)	No. of Pos.
National Capital Region (NCR) Office	227
Cordillera Administrative Region (CAR) Office	9
RO No. I	65
RO No. II	243
RO No. III	182
RO No. IV-A	1,727
RO No. IV-B	25
RO No. V	141
RO No. VI	474
RO No. VII	1
RO No. VIII	72
RO No. IX	651
RO No. X	547
RO No. XII	958
RO No. XIII	13
Total	5,335

Said proposed positions for reclassification/conversion/retitling have already been validated by the Department of Budget and Management (DBM), in coordination with the DepEd's Bureau of Human Resource and Organizational Development (BHRD).

As a background, it may be recalled that the implementation of the ERF of the subject DepEd personnel shall no longer be recognized or used as basis for the processing of the reclassification/conversion/retitling of teaching positions starting June 4, 2025

to ensure consistency with **DepEd-DBM Joint Circular (JC) No. 01, s. 2025¹** relative to the implementation of the Expanded Career Progression (ECP) System for teachers.

The DepEd, however, is requesting reconsideration on the matter in view of the clamor from its stakeholders and the considerable volume of complaints received by the Department through various platforms (*e.g., 8888 portal, Contact Center ng Bayan, and the DepEd Helpdesk*).

Said appeal is also being pursued in order to recognize the valuable time and efforts invested by applicants and the human resource personnel/evaluators involved, which may be disregarded with the adoption of the ECP guidelines.

May we highlight that prior to the June 4, 2025 cutoff, the DepEd has been implementing the following policies on the allocation and reclassification/conversion/retitling of teaching and school head positions:

Legal Basis	Positions Covered
DBM Budget Circular (BC) No. 2004-1 ² - <i>Guidelines on Automatic Upgrading of Eligible Public-School Teachers Through the Equivalent's Record Form Scheme</i>	Teacher I to III
Ministry of Education and Culture (MEC) Order No. 10, s. 1979 ³ - <i>Rules and Regulations for the Implementation of the System of Career Progression for Public School Teachers</i>	Master Teacher I-IV
DepEd Order No. 97, s. 2011 ⁴ - <i>Revised Guidelines on the Allocation and Reclassification of School Head Positions</i>	School Head Positions (Head Teacher I-VI) (Principal I-IV)

On the other hand, the ECP System for public school teachers was established through Executive Order (EO) No. 174⁵, s. 2022 to promote professional development and career advancement among public school teachers, and define the career lines of teachers within the public school system, specifically in the elementary and secondary levels, including the Senior High School.

Correspondingly, the Implementing Rules and Regulations (IRR) of EO No. 174 was issued in FY 2024 to provide the guidelines, rules, and regulations, conditions, and parameters for the establishment and implementation of the ECP System for public school teachers.

Consistent with said EO and its IRR, the DepEd-DBM JC No. 01, s. 2025 was signed last February 19, 2025 and became effective on June 4, 2025 or 15 days after the publication of the same in the Official Gazette on May 19, 2025.

¹ Modified Position Classification and Compensation Scheme, and System of Career Progression of Teachers and School Heads in Public Elementary and Secondary Schools (February 19, 2025)

² Guidelines on Automatic Upgrading of Eligible Public School Teachers through the Equivalent's Record Form Scheme (dated January 23, 2004)

³ Implementing Rules and Regulations for the System of Career Progression for Public School Teachers (January 31, 1979)

⁴ Revised Guidelines on the Allocation and Reclassification of School Head Positions (December 16, 2011)

⁵ Establishing the Expanded Career Progression System for Public School Teachers (June 23, 2022)

Said JC primarily provides the policy and procedural guidelines for the modified position classification and compensation scheme, and system of career progression of teachers and school heads in public elementary and secondary schools pursuant to EO No. 174, s. 2022.

May we also note that various coordination efforts have been undertaken by the DBM with the BHROD to verify the submitted list of teaching items, including the rectification of the unreconcilable data and the corresponding details, ensure the accuracy and reliability of the information provided, and take into consideration the rationale of said request by the DepEd.

Upon perusal of the subject 5,335 pending applications, it has been observed that *majority* of the proposed positions for reclassification/conversion/retitling (79.93% or 4,264 positions) are lower-level teaching items, *i.e.*, *Teacher I, SG-11 (34.51%), Teacher II, SG-12 (18.33%), and Teacher III, SG-13 (27.09%),* as shown below:

Position Title/SG	No. of Positions	%
<i>Teacher I, SG-11</i>	<i>1,841</i>	<i>34.51%</i>
<i>Teacher III, SG-13</i>	<i>1,445</i>	<i>27.09%</i>
<i>Teacher II, SG-12</i>	<i>978</i>	<i>18.33%</i>
Master Teacher I, SG-18	388	7.27%
School Principal I, SG-19	185	3.47%
Head Teacher I, SG-14	133	2.49%
Master Teacher II, SG-19	115	2.16%
Head Teacher III, SG-16	53	0.99%
Head Teacher II, SG-15	50	0.94%
School Principal II, SG-20	37	0.70%
School Principal III, SG-21	32	0.59%
Head Teacher IV, SG-17	21	0.39%
Assistant School Principal II, SG-19	21	0.39%
Special Needs Education Teacher I, SG-14	17	0.32%
School Principal IV, SG-22	9	0.17%
Master Teacher III, SG-20	6	0.11%
Special Needs Education Teacher II, SG-15	3	0.06%
Special Needs Education Teacher III, SG-16	1	0.02%
Total	5,335	100%

Further, the proposed positions for reclassification/conversion/retitling are distributed in various ROs of the major island groups in the country, with three (3) ROs which have less than 20 items, as shown below:

DepEd ROs	No. of Positions	%
RO No. IV-A	1,727	32.37%
RO No. XII	958	17.96%
RO No. IX	651	12.20%
RO No. X	547	10.25%
RO No. VI	474	8.88%
RO No. II	243	4.55%
NCR Office	227	4.24%

DepEd ROs	No. of Positions	%
RO No. III	182	3.41%
RO No. V	141	2.64%
RO No. VIII	72	1.34%
RO No. I	65	1.22%
RO No. IV-B	25	0.47%
RO No. XIII	13	0.24%
CAR Office	9	0.17%
RO No. VII	1	0.07%
Total	5,335	100%

We recognize the subject proposal of the DepEd since the processing for the reclassification/conversion/retitling of positions has already been completed by the DepEd ROs concerned using the implementation of the ERF guidelines.

Moreover, the DepEd already exerted valuable time and efforts in the processing of the applications of incumbents to said 5,335 teaching/school head positions in the Department's ROs concerned.

In this regard, we are pleased to inform you of the **favorable consideration** of the processing of the aforesaid pending applications for **reclassification/conversion/retitling of 5,335 teaching/school head positions** in the DepEd ROs concerned using the old system (ERF guidelines), in view of the following:

- The volume of pending requests for staffing actions that needed to be addressed by the respective DBM ROs is significant, such that immediate action should be facilitated using the more familiar ERF system and no more additional submissions from the applicants concerned;
- Majority of those pending applications involves lower-level teaching positions, i.e., Teacher I to III items, upon which advancement of incumbents to the same is in line with the ECP system; and
- The time, effort, and dedication by the teacher/school head applicants to prepare for the requirements, as well as the DepEd personnel who had already assessed the applications using the old system, are also recognized and acknowledged, thereby, doing so would prevent them to undergo the same process using the new system.

It is understood that only the **identified 5,335 pending applications by the DepEd ROs** in the herein approval by the DBM shall be considered for processing using the old system (ERF guidelines).

Any additional request for the reclassification/conversion/retitling of positions in the DepEd will now be considered following the ECP System, as provided under DepEd-DBM JC No. 1, s. 2025.

Further, /as agreed upon with the DepEd Undersecretary Wilfredo E. Cabral and BHRD OIC-Director III Albert Jerome C. Andres⁶, the DepEd will be given **one (1) month upon approval of the subject request by the DBM** to submit the applications and requisite documents for the reclassification/conversion/retitleing of said 5,335 teaching/school head positions to this Department's ROs concerned for evaluation and processing.

The preparation and issuance of the corresponding Notice of Organization, Staffing and Compensation Action for the purpose shall be issued by the DBM ROs.

It is also understood that this approval is subject to the existing civil service, budgeting, accounting, and auditing rules and regulations.

Thank you very much!

Very truly yours,



ROLANDO U. TOLEDO
Acting Secretary



⁶ During the online consultation meeting on the matter last January 21, 2026