



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

October 16, 2026

DIVISION MEMORANDUM
No. 473, s. 2026

**ADOPTION AND IMPLEMENTATION OF THE OFFICE OF STRATEGY
MANAGEMENT MANUAL**

To: Assistant Schools Division Superintendents
Chiefs of Functional Divisions and Section and Unit Heads
Public Schools District Supervisors and School Heads
PGS Executive Committee and PGS Core Team
OSM Members, SPC Owners, and BBM Initiative Teams
All Others Concerned

1. To strengthen strategy execution under the Performance Governance System (PGS), this Office adopts the enclosed Office of Strategy Management (OSM) Manual as the operational guide for coordinating, monitoring, validating, documenting, and reviewing the Division's strategic commitments toward becoming Central Luzon's Innovation Hub for Public Education by 2030, upon approval of this Memorandum and the final manual.
2. The Manual covers strategy alignment; annual monitoring calendars; performance data and Means of Verification (MOV) validation; monthly OSM coordination and scoreboard meetings; risk escalation; corrective actions; quarterly strategy reviews; records management; and strategic communication and Multi-Sector Governance Council (MSGC) coordination.
3. The Executive Committee (ExeCom) retains ownership of Strategic Performance Commitments (SPCs) and authority to decide strategic matters within its mandate. SPC owners and Breakthrough and Bold Moves (BBM) initiative teams remain accountable for implementation, delivery of results, authentic source evidence, and corrective actions. The OSM coordinates and monitors execution, validates and consolidates reports, facilitates reviews, and tracks decisions and commitments.
4. The OSM and PGS Core Team shall maintain distinct compositions and clearly defined responsibilities, consistent with the recommendation cited in the Manual. Any dual assignment or exception shall require explicit, documented approval by authorized Division leadership. Coordination with operating units and the MSGC shall follow approved governance arrangements.
5. Before operational rollout, the OSM shall consolidate and submit for ExeCom validation and approval by the Schools Division Superintendent the following: final OSM membership, designations and reporting lines; annual calendar and reporting deadlines; official scorecard and dashboard; KPI definitions and MOV requirements; risk



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classifications and escalation thresholds; standard templates; and repository access and records arrangements. Proposed tools and sample indicators in the Manual shall be finalized through this process; they shall not be treated as already approved targets or thresholds.

6. Following approval of these arrangements, concerned owners and teams shall submit KPI results, milestone updates, risks, and supporting MOVs through the prescribed channel and schedule. The OSM shall check completeness, consistency, calculation, and traceability, record validation status, and return discrepancies for clarification. Pending or provisional information shall be clearly identified. Source data shall not be altered, and unverified results shall not be certified.

7. The OSM shall facilitate monthly internal coordination and scoreboard meetings, quarterly strategy reviews, and an annual strategy and OSM effectiveness review in accordance with the approved calendar. Outputs shall include validated performance summaries, minutes, decision records, risk registers, action trackers, and review reports. Each action shall specify a responsible owner, due date, and evidence of completion. Urgent risks requiring leadership action shall be escalated promptly without waiting for a routine meeting.

8. The OSM shall orient concerned personnel on the approved Manual and tools and maintain an access-controlled repository of official strategy records. All concerned shall observe applicable DepEd requirements on records management, data privacy, security, and retention. No additional expenditure is authorized by this Memorandum; resource requirements shall undergo the appropriate approval process.

9. The OSM shall review the Manual at least annually and recommend amendments based on implementation experience, approved strategic changes, and assessment findings. Amendments shall require approval before implementation. Applicable DepEd policies and authorized governance decisions shall prevail in case of conflict. This Memorandum shall take effect upon signing, with operational rollout subject to the approvals stated in paragraph 5.

10. Immediate dissemination of this Memorandum and compliance with its approved provisions are directed.


CECILIA E. VALDERAMA, PhD, CESO VI
Schools Division Superintendent

Enclosure: Office of Strategy Management Manual – SDO Bulacan

Reference: Enclosed OSM Manual and the OSM Concept Paper and PGS Recommendation cited therein
To be indicated in the Perpetual Index under: GOVERNANCE MONITORING AND EVALUATION PGS



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OFFICE OF STRATEGY MANAGEMENT (OSM) MANUAL

*A practical guide for strategy execution under the
Performance Governance System (PGS) – Institute for Solidarity in Asia (ISA)*

Strategic Aspiration

Central Luzon's Innovation Hub for Public Education by 2030

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2026



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DOCUMENT CONTROL

Item	Details
Document title	Office of Strategy Management (OSM) Manual – SDO Bulacan
Document owner	Office of Strategy Management, SDO Bulacan
Reference documents	OSM Concept Paper on Establishment and Operationalization of OSM; PGS Recommendation on OSM of SDO Bulacan
Version	
Approval authority	Schools Division Superintendent / authorized SDO authority
Review cycle	At least annually, or when PGS arrangements or approved strategy changes

Note: This manual translates the two reference documents into proposed operating procedures. Final role assignments, risk thresholds, reporting deadlines, templates, and approval arrangements should be validated by the PGS Executive Committee and authorized SDO leadership before issuance.



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I. PURPOSE AND SCOPE

This manual provides simple and consistent procedures for the OSM to coordinate, monitor, document, and support the execution of SDO Bulacan's strategy under the PGS-ISA framework.

It applies to OSM members and describes coordination with the Executive Committee (ExeCom), SPC owners, SPC Initiative Teams, operating and administrative units, BBM teams, and the Multi-Sector Governance Council (MSGC). It does not replace the authority or implementation responsibilities of these groups.

Objectives

- Keep the Division's strategic priorities, Strategic Performance Commitments (SPCs), Breakthrough and Bold Moves (BBMs)/critical initiatives, milestones, and indicators aligned.
- Establish consistent monitoring, evidence validation, reporting, and meeting procedures.
- Identify performance gaps, implementation delays, and strategic risks early and refer them to the proper decision-maker.
- Support data-informed decisions, accountability, learning, and sustained progress toward the 2030 strategic aspiration.

II. GUIDING PRINCIPLES

- Execution over documentation: use plans and reports to drive action and results.
- Clear ownership: SPC owners and initiative teams remain accountable for implementation; OSM coordinates and monitors.
- Evidence-based decisions: use timely, relevant, traceable, and validated data.
- Transparency: keep commitments, progress, risks, decisions, and action items visible to authorized stakeholders.
- Learning and improvement: examine why results differ from targets and agree on practical responses.



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- Collaboration and integration: coordinate across offices, BBMs, schools, and governance structures.
- Sustainability: preserving records, practices, and lessons beyond individual programs or leadership transitions.

III. STRATEGY EXECUTION FRAMEWORK

Layer	Meaning / OSM focus
Strategic Position	Central Luzon's Innovation Hub for Public Education by 2030.
Roadmap Capabilities	Institutional capabilities required to achieve the strategic position.
Strategic Performance Commitments (SPCs)	Organizational commitments owned by ExeCom and supported by initiatives.
BBMs / Critical Initiatives	Priority interventions that contribute to SPC outcomes.
Monthly Scoreboard	Regular check of indicators, milestones, variances, risks, and actions.
Quarterly Strategy Review	Higher-level review of progress, strategic relevance, risks, and needed adjustments.

Operating cycle:

PLAN → ALIGN → EXECUTE → MONITOR → REVIEW → LEARN → ADJUST → SUSTAIN.

IV. GOVERNANCE AND DELINEATION OF ROLES

Group / role	Primary responsibility	What it does not replace
Executive Committee	Owns SPCs; sets direction; decides on strategic issues and corrective or adjustment actions within its authority.	Does not delegate strategic ownership to the OSM.
PGS Core Team	Supports the broader PGS development, assessment, and institutionalization work as defined by SDO/PGS arrangements.	Must remain compositionally distinct from the OSM, as recommended by ISA.



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OSM	Maintains execution discipline; monitors performance; validates and consolidates information; facilitates reviews; tracks risks, decisions, and actions; advises leadership.	Does not own SPC delivery or implement initiatives on behalf of initiative teams.
SPC owners / BBM initiative teams	Plan and implement initiatives; maintain evidence; report results, milestones, risks, and corrective actions; deliver agreed commitments.	Do not transfer responsibility for implementation to the OSM.
Operating and administrative units	Provide data, technical support, and coordinated action relevant to their functions and assigned commitments.	Retain their existing mandates and accountabilities.
MSGC	Provides stakeholder perspective, external oversight, support, and accountability through agreed governance arrangements.	Does not substitute for routine implementation management.

Important ISA recommendation:

Maintain a distinct composition for the PGS Core Team and the OSM to make their different roles visible. The two groups should collaborate through agreed coordination arrangements. Any dual assignments or exceptions should be explicitly approved and documented by SDO leadership.

V. OSM ORGANIZATION AND RESPONSIBILITIES

The Concept Paper proposes a small, focused team (approximately 3–12 members, as agreed by the PGS ExeCom. Final designations and reporting lines should follow an approved SDO issuance.

Role	Core Duties
OSM Head / Strategy Coordinator	Leads OSM coordination; organizes the strategy calendar; facilitates internal OSM meetings, monthly scoreboards, and



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	quarterly reviews; consolidates reports; escalates issues to ExeCom.
Performance and Data / Scorecard Officer	Maintains scorecard and dashboard; checks KPI data, sources, MOV completeness, trends, and variances; records validation status and data issues.
Strategy Program Officers / BBM focal persons	Track initiative milestones; follow up with initiative owners; maintain action and risk logs; coordinate cross-unit dependencies; document progress and delays.
Strategy Communications / MSGC Liaison and Secretariat	Coordinates strategy communication and MSGC engagements; prepares agendas and minutes; maintains decision records and distributes approved information.

Members may be assigned more than one support function when approved and workable. Role labels may be adjusted to match the current SDO structure, but responsibilities should remain clear.

VI. STANDARD OPERATING PROCEDURES

SOP 1 – Annual Strategy and Monitoring Calendar

1. At the start of the annual cycle, OSM obtains the approved strategy, SPCs, indicators, targets, BBMs/critical initiatives, owners, and reporting requirement.
2. Prepare a calendar showing monthly data cut-off dates, internal OSM meetings, scoreboard meetings, quarterly strategy reviews, annual review, and MSGC engagements.
3. Confirm reporting templates, evidence requirements, responsible persons, and submission channels with SPC owners and initiative teams.
4. Submit the calendar and any proposed changes to the appropriate leadership for confirmation; circulate the approved version.

SOP 2 – Monthly Performance Data and MOV Validation

1. The SPC owner or initiative team submits the latest KPI results, milestone status, and supports Means of Verification (MOVs) by the agreed cut-off dates.
2. The assigned OSM data officer checks completeness, consistency with the approved indicator definition, reporting period, source, calculation, and traceability to the original records.
3. Mark each item as: Validated; Returned for Clarification; or Not Yet Submitted. Record the reason for any return and the required resubmission date.



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4. Do not alter source data or certify unverified results. Ask the reporting owner to correct or explain discrepancies and retain an audit trail of the clarification.
5. Update the dashboard only after validation status is recorded. Clearly label provisional or pending data.
6. Summarize missing evidence, data-quality concerns, and significant performance variances for the monthly scoreboard.

SOP 3 – Monthly OSM Internal Coordination Meeting

Purpose:

Review progress across BBMs before the leadership scoreboard, identify cross-cutting issues, and agree on items requiring escalation.

1. The OSM Head issues the agenda and requests updated scorecards, milestone status, risks, and action logs in advance.
2. Review each BBM: progress against target, evidence status, delayed milestones, dependencies, risks, and actions from the previous meeting.
3. Separate items that the initiative team can resolve from issues requiring cross-unit coordination or leadership decision.
4. Record each action with a named owner, due date, expected evidence of completion, and escalation route if unresolved.
5. The Secretariat circulates the minutes and action tracker promptly and follows up before the next meeting.

SOP 4 – Monthly Scoreboard Meeting

The scoreboard meeting is a performance and decision forum, not merely a presentation of accomplishments.

Step	Required Practice
Before the meeting	OSM consolidates validated KPI results, target variances, milestone updates, risk items, previous action status, and decision requests. Agenda and pre-read materials are circulated in advance.
Opening	Confirm strategic priorities and the purpose of the meeting; review overdue actions from the previous meeting.
Performance review	For each SPC/BBM, report target, actual result, trend, evidence status, variance, and likely cause. Focus discussion on exceptions and material changes.



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Problem-solving	Ask what off track is, why it happened, what response is proposed, who must act, and what support or decision is needed.
Decision and commitment	Record decisions, action owner, due date, expected output/evidence, and the person or body responsible for removing the barrier.
Close and follow-up	Confirm escalations and deadlines. OSM updates the dashboard, decision log, risk register, and action tracker after the meeting.

Recommended meeting discipline: concise evidence-based reporting; focus on strategic exceptions; no unsupported claims; explicit decisions and action owners; follow-up on commitments.

SOP 5 – Risk Classification and Escalation

The following is a proposed practical classification. The ExeCom should approve the thresholds and any alignment with existing DepEd risk-management procedures.

Level	Suggested test	Required response
Green – Manageable	Issue is within the initiative team's control; no material threat to the approved target or milestone.	Initiative owner records mitigation and monitors through the regular cycle.
Yellow – Significant	Repeated delay, dependency, resource/data issue, or emerging threat may affect a milestone or target if not addressed soon.	OSM records the risk, requests a time-bound recovery plan, coordinates affected units, and raises it at the next scoreboard or earlier if needed.
Red – Critical	Likely material failure of an SPC/critical milestone; urgent cross-unit or leadership decision required; serious external or operational barrier.	OSM promptly informs the OSM Head and relevant SPC owner, documents evidence and options, and escalates to ExeCom or the authorized decisionmaker without waiting for the next routine meeting.



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- Record the risk or issue, date identified, affected SPC/BBM, likelihood and impact (if the approved method uses these), owner, mitigation, due date, status, and escalation history.
- Escalate when a deadline is missed without an agreed recovery plan, a risk becomes more severe, or the issue exceeds the authority/resources of the initiative owner.
- The OSM monitors the agreed response; the owner responsible remains accountable for carrying it out.
- Close a risk only when the owner provides evidence that the response is complete or the risk is no longer relevant; record the reason.

SOP 6 – Addressing Implementation Delays and Performance Gaps

1. Detect and describe the gap using the approved target, actual result, milestone date, and validated evidence.
2. Ask the responsible owner to explain the cause using available facts, including dependencies, capacity, process, data, or external factors.
3. Agree on a recovery or corrective action that states the deliverable, owner, resources/support needed, and completion date.
4. Determine whether the action can be resolved by the initiative team, needs cross-unit coordination, or requires an ExeCom decision.
5. Track the action at each OSM internal meeting and scoreboard until completed or formally revised by the authorized decision-maker.
6. Document any approved target, milestone, or initiative adjustment; do not change the approved scorecard informally.

SOP 7 – Quarterly Strategy Review

1. Consolidate quarterly performance trends, validated results, initiative effectiveness, strategic risks, unresolved decisions, and lessons learned.
2. Assess whether initiatives are producing the expected capability shifts and contributing to SPCs—not only whether activities were completed.
3. Discuss material changes in context, assumptions, stakeholder needs, and strategic relevance.
4. Present evidence-based options and recommendations to ExeCom for decision or strategic recalibration.
5. Record decisions, assigned actions, and approved changes; communicate relevant outcomes to SPC owners, teams, and MSGC through agreed channels.

SOP 8 – Records Management and Knowledge Repository



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1. Maintain a centralized, access-controlled repository for the approved strategy, scorecards, validated MOV references, meeting agendas and minutes, decision logs, risk register, action trackers, quarterly reviews, and annual reports.
2. Use consistent file names:
YYYY-MM-DD_DocumentType_SPC-or-BBM_Version (example: 2026-10-15_ScoreboardReport_BBM1_v1).
3. Identify document owner, reporting period, version, approval status, and date last updated.
4. Restrict access to authorized users and follow applicable DepEd records, privacy, security, and retention requirements.
5. Preserve the approved final record and retain superseded versions according to the applicable records schedule; do not overwrite important decision history.

SOP 9 – Strategic Communication and MSGC Coordination

1. Communicate the Division's strategic aspiration, priorities, progress, and relevant achievements in clear, consistent language.
2. Use validated information and approved messages; distinguish confirmed results from provisional data.
3. Coordinate MSGC meetings and stakeholder engagements with clear purpose, agenda, background materials, minutes, and follow-up actions.
4. Document stakeholder feedback and route issues to the appropriate SPC owner, OSM, or leadership body.
5. Recognize useful practices and innovations and share lessons that can support wider institutional improvement.

VII. MEETING RHYTHM AND REQUIRED OUTPUTS

Frequency	Activity	Minimum output
Monthly	OSM internal coordination meeting	Minutes; updated BBM status; risk and issue log; escalation list; action tracker.
Monthly	Scoreboard meeting	Validated performance snapshot; scoreboard report; documented decisions; named action owners and deadlines.
Quarterly	Strategy review	Quarterly review report; performance trend analysis; strategic risk assessment;



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		recommendations and decisions.
Annually	Strategy and OSM effectiveness review	Annual strategy performance report; lessons learned; proposed improvements and adjustments; sustainability assessment.
As needed	Critical risk / urgent delay escalation	Brief issue note with evidence, impact, options, decision required, owner, and date.

The exact dates and submission deadlines should be set in the approved annual OSM calendar.

VIII. CORE OSM PERFORMANCE INDICATORS

The Concept Paper lists sample indicators. Final targets should be aligned with the approved PGS scorecard and SPCs.

Key result area	Sample indicator
Strategy alignment	Percentage of SPCs aligned with strategic priorities.
Performance monitoring	Percentage of KPIs updated and validated on schedule.
Scoreboard discipline	Percentage of scheduled monthly scoreboard meetings conducted.
Strategy review	Percentage of quarterly strategy reviews completed.
Initiative monitoring	Percentage of critical initiatives with updated milestones.
Risk management	Percentage of identified strategic risks with documented actions.
Data quality	Percentage of reported performance data validated.
Decision support	Percentage of strategic recommendations acted upon.
Stakeholder engagement	Number or percentage of planned strategic stakeholder engagements conducted.
Sustainability	Percentage of strategic practices institutionalized.



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Strategic progress	Progress toward SDO Bulacan's 2030 strategic position.
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IX. IMPLEMENTATION ROADMAP

Phase	Key actions	Evidence of completion
1. Institutionalization	Confirm mandate, membership, role descriptions, reporting lines, and separation from the PGS Core Team.	Approved issuance; roster; role and coordination matrix.
2. System development	Finalize dashboard, templates, MOV validation rules, risk register, records repository, and annual calendar.	Approved tools; repository structure; calendar.
3. Strategy execution	Begin routine data collection, validation, internal meetings, scoreboards, and follow-up.	Updated dashboard; minutes; action tracker; risk log.
4. Review and learning	Conduct quarterly reviews; analyze trends; document lessons and propose adjustments.	Quarterly review reports; decision records; lessons learned.
5. Sustainability	Integrate OSM into regular management; build capability; review effectiveness annually.	Annual review; updated manual and tools; documented good practices.

X. RESPONSIBILITY MATRIX (SUMMARY)

Task	OSM	SPC / BBM owner	ExeCom	PGS Core Team / MSGC
Maintain strategy dashboard	Coordinate / consolidate	Provide and confirm source data	Review and use for decisions	Core Team: coordinate as separately assigned; MSGC: stakeholder



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				perspective as appropriate
Implement initiatives	Monitor / facilitate / follow up	Lead and deliver	Provide direction and resolve escalated matters	Core Team does not take over initiative delivery; MSGC supports oversight and engagement
Validate MOVs and reported results	Check evidence and document status	Submit authentic source evidence and clarify issues	Review material concerns	Other assurance roles, if formally assigned, follow approved procedures
Monthly scoreboard	Prepare, facilitate, document, track actions	Report progress and commit to actions	Review, decide, assign support	Participate only as defined in approved arrangements
Quarterly strategy review	Analyze and recommend	Explain performance and propose improvements	Assess and decide on strategic adjustments	MSGC provides stakeholder perspective when scheduled
Critical risk escalation	Document and route promptly	Raise risk and propose mitigation	Decide on matters within leadership authority	Notify/engage other bodies when required by approved protocol

XI. STANDARD TEMPLATES

Template A – Monthly KPI / MOV Validation Log

SPC / BBM	KPI / milestone	Target	Actual	MOV / source reference	Validation status	Issue / clarification	Owner / due date
					Validated / Returned / Pending		



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Template B – Risk and Issue Register

ID / date	SPC / BBM	Risk or issue	Level	Impact / evidence	Owner	Mitigation / decision needed	Due date / status
			Green / Amber / Red				

Template C – Scoreboard Action Tracker

Meeting date	Decision / action	Responsible owner	Support required	Due date	Completion evidence	Status
						Open / In progress / Closed

Template D – Scoreboard Meeting Agenda

1. Opening and confirmation of strategic focus
2. Review of previous decisions and overdue actions
3. SPC / BBM performance against targets and milestones
4. MOV validation issues and data-quality concerns
5. Red/Amber risks, implementation delays, and cross-unit dependencies
6. Decisions, recovery actions, owners, and due dates
7. Items to escalate to ExeCom or other authorized body
8. Summary of commitments and next meeting

Template E – Quarterly Strategy Review Summary

SPC / BBM	Quarter target / milestone	Actual result and trend	Evidence status	Key gap / cause	Risk / implication	Recommendation / decision	Owner / timeline

XII. QUALITY CHECKLIST BEFORE REPORTING

- Is the result tied to an approved SPC, KPI, target, or BBM milestone?
- Is the reporting period clear and consistent?
- Is the MOV/source traceable, complete, and checked?
- Are actual results and variances calculated consistently with the approved indicator definition?
- Are pending or disputed data clearly labelled?
- Are risks and delays recorded with an owner and response?



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- Does each decision or action have a responsible person and due date?
- Have unresolved matters been escalated through the agreed route?
- Have minutes, scorecards, and logs been stored in the designated repository?

XIII. REVIEW, APPROVAL, AND AMENDMENT

The OSM shall review this manual at least annually and recommend revisions based on implementation experience, PGS/ISA recommendations, approved strategic changes, audit or assessment findings, and applicable DepEd policies. Proposed amendments should be documented and submitted to the authorized SDO leadership for approval before implementation.

This manual becomes operational upon approval through the appropriate SDO issuance. If a provision conflicts with an applicable DepEd policy or an approved PGS governance decision, the applicable policy or authorized decision shall prevail.

REFERENCES

- Schools Division Office of Bulacan. Concept Paper on the Establishment and Operationalization of the Office of Strategy Management (OSM), under the Performance Governance System (PGS) – Institute for Solidarity in Asia (ISA).
- Schools Division Office of Bulacan. PGS Recommendation on OSM of SDO Bulacan.

Prepared as a simplified operational draft based on the two supplied reference documents. The risk levels, procedural details, templates, and responsibility matrix in this manual are proposed operational tools and require local validation and approval.

DOCUMENT REVIEW AND APPROVAL



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**Manual of the Office of Strategy Management (OSM)
Schools Division Office of Bulacan**

Status: FOR REVIEW, VALIDATION, AND APPROVAL. This manual is a proposed operational guide based on the OSM Concept Paper and the PGS recommendation supplied for this task. It is not an approved SDO policy until adopted through the appropriate official issuance.

Items to validate before approval

- Confirm the OSM structure, membership, designations, reporting line, and relationship with the PGS Core Team.
- Approve the annual calendar, data cut-off dates, MOV requirements, meeting frequency, and submission deadlines.
- Confirm risk classification, escalation thresholds, and decision authority, including alignment with existing DepEd procedures.
- Confirm official scorecard, dashboard, reporting templates, records repository, access permissions, and retention requirements.
- Ensure the procedures and indicators are consistent with the approved strategic performance commitments (SPCs), BBMs/critical initiatives, and current PGS decisions.

Review and approval record

Action	Name / Designation	Signature / Date
Prepared / Consolidated by		
Reviewed by – OSM / PGS Core Team (as applicable)		
Recommending Approval		
Approved by – Authorized SDO Official		

Effectivity: Upon approval and issuance by the authorized SDO official.

Review cycle: At least annually, or earlier when strategic priorities, PGS arrangements, or applicable policies change.