



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

06 Feb 2024

DIVISION MEMORANDUM

No. 113 s. 2024

**BUDGET OF WORK FOR THE MOST ESSENTIAL LEARNING COMPETENCIES
FOR 3RD AND 4TH QUARTERS OF SCHOOL YEAR 2023-2024 IN ALL LEARNING
AREAS ACROSS GRADE LEVELS**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. With reference to DepEd Order 21, s. 2019, *Policy Guidelines on the K to 12 Basic Education Program* dated August 22, 2019, DepEd Order 12, s. 2020, *Adoption of the Basic Education Learning Continuity Plan for School Year 2020-2021 in Light of the Covid-19 Public Health Emergency*, and Division Memorandum 040, s. 2024, *Mapping of the Most Essential Learning Competencies (MELCs) for 3rd and 4th Quarters in All Learning Across Grade Levels*, this Office, through the Curriculum Implementation Division, releases the Budget of Work for the Most Essential Learning Competencies for the 3rd and 4th Quarters of School Year 2023-2024 in all learning areas across grade levels.
2. The budget of work for the MELCs is based on the educational and social contexts of the schools division. Likewise, this shall serve as the guide of teachers to facilitate the teaching and learning process for learners to meet the standards set in the curriculum.
3. **The number of days as stipulated in the budget of work shall be the minimum number of instructional time to master the corresponding most essential learning competencies.** There shall be a total of 20 non-negotiable instructional days per quarter. Should there be excess class days for the quarter, these number of days shall be devoted and utilized to deepen the mastery of the learning competencies for the quarter.
4. To ensure effective and quality education for our learners, teachers are encouraged to apply the different pedagogical approaches that are constructivist, collaborative, inquiry-based, integrative, reflective, and differentiated in facilitating the teaching and learning process. Further, school leaders are directed to monitor the implementation of the budget of work for the MELCs.
5. The complete Budget of Work can be accessed through this link <http://tinyurl.com/SDOTayabasBoWQ3andQ4> or scan the QR code in the next page.



Budget of Work for Q3 and Q4

6. To access the provided link, please use the official DepEd email address.
7. Should you have questions and clarifications, you may reach the Curriculum Implementation Division, 3rd floor, SDO Office, Brgy. Potol, Tayabas City.
8. Immediate dissemination and strict compliance of this Memorandum is desired..

For:

CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

By:


HERBERT D. PEREZ
Assistant Schools Division Superintendent
Officer-in-Charge

Encl.: As stated

Reference: DepEd Order 21, s. 2019; DepEd Order 12, 2020; Division Memorandum 040, s. 2024

To be indicated in the Perpetual Index
under the following subjects:

**BUDGET OF WORKS
MOST ESSENTIAL LEARNING COMPETENCIES**

CID/ - budget of work for the most essential learning competencies for 3rd and 4th quarters of school year 2023-2024 in all learning areas across grade levels
CIDLGL9H-000110/DTS/February 5, 2024