



Republic of the Philippines

Department of Education

REGION IV- A CALABARZON

CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

31 March 2026

DIVISION MEMORANDUM

No. 221 s. 2026

**DISSEMINATION OF DEPED MEMORANDUM NO. 023, S. 2026 TITLED
CLARIFICATION ON THE PARTICIPATION OF TEMPORARILY ENROLLED
LEARNERS IN END-OF-SCHOOL YEAR RITES**

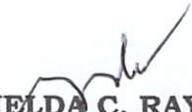
To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. This Office disseminates **DepEd Memorandum No. 023, s. 2026**, titled **Clarification on the Participation of Temporarily Enrolled Learners in End-of-School Year Rites**.
2. This Memorandum is issued in response to reports of learners transferring from private schools who are being barred from participating in End-of-School Year (EOSY) rites due to outstanding financial obligations at their previous schools.
3. Please find attached **DepEd Memorandum No. 023, s. 2026** for further details.
4. Immediate dissemination and compliance with this Memorandum are enjoined.

For:

CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

By:


IMELDA C. RAYMUNDO,
Chief Education Program Supervisor
Officer-in-Charge

Encl.: As stated

Reference: DepEd Memorandum No. 023, s. 2026

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

CLARIFICATION
ENROLLED
LEARNERS

SGOD – dissemination of deped memorandum no. 023, s. 2026 titled clarification on the participation of temporarily enrolled learners in end-of-school year rites
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Republic of the Philippines
Department of Education

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DepEd MEMORANDUM
No. **023**, s. 2026

**CLARIFICATION ON THE PARTICIPATION OF TEMPORARILY ENROLLED
LEARNERS IN END-OF-SCHOOL-YEAR RITES**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public and Private Elementary and Secondary School Heads
Attached Agencies
All Others Concerned

1. The Department of Education (DepEd) reaffirms its commitment to ensuring that every learner's academic milestones are recognized and celebrated, regardless of financial standing. This Memorandum is issued in response to reports of learners transferring from private schools who are being barred from participating in End-of-School-Year (EOSY) rites due to outstanding financial obligations at their previous schools.
2. To protect the rights of the learners while upholding the legal and contractual rights of private basic education institutions, the following policy framework is clarified:
 - a. Learners who have met academic and attendance standards are eligible to participate in EOSY rites, such as graduation and moving-up ceremonies. **No learner shall be denied participation in EOSY rites on the basis of unsettled financial or property obligations.**
 - b. Consistent with DepEd Order (DO) No. 017, s. 2025 (Revised Basic Education Enrollment Policy), learners who have transferred from private schools but have yet to submit official transfer credentials due to unsettled obligations shall be tagged as **Temporarily Enrolled** while administrative or financial obligations with their previous schools are being settled. As such, a learner's **Temporarily Enrolled** status shall not be used as a basis for exclusion from EOSY rites.
 - c. The right to transfer is fundamentally linked to the fulfillment of obligations such as settling unpaid fees and returning school property. Under DO 88, s. 2010 (2010 Revised Manual of Regulations for Private Schools in Basic Education), private schools maintain the legal right to withhold official transfer credentials until all such debts are fully settled.

d. Reiteration of the Affidavit of Undertaking: While DO 017, s. 2025 (Revised Basic Education Enrollment Policy) governs enrollment, the Affidavit of Undertaking is hereby reiterated as the formal instrument to balance these competing interests. This document serves as a binding guarantee of future payment and a formal acknowledgment of the learner's temporary status and the private schools' rightful claim to the balance. Consequently, the private schools may continue to withhold learner records until the obligation is fully settled.

3. To ensure that the right to participate in EOSY rites is not used to evade contractual obligations, receiving schools shall strictly observe the following:

- a. Learners without transfer credentials shall be tagged as **Temporarily Enrolled**;
- b. Until complete credentials are submitted, the learner cannot be officially promoted to a higher grade level nor officially graduate in the Department's systems; and
- c. Receiving schools are strictly prohibited from issuing official permanent records or final progress reports until the previous school releases the original transfer credentials.

4. Participation in graduation or moving-up ceremonies is a recognition of the learner's completed learning requirements and does not constitute a waiver of the obligation by the learner, parent, or guardian to pay outstanding balances. **Official confirmation of graduation status shall take place only after payment of the obligations or a settlement agreement between the parent and the school concerned.**

5. Schools are mandated to release credentials immediately once all obligations are satisfied.

6. All regional and schools division offices are directed to monitor compliance and ensure that no student is excluded from EOSY rites, while simultaneously advising parents of their legal obligation to settle accounts with their previous schools.

7. Immediate dissemination of this Memorandum is desired.

8. For more information, please contact the **Private Education Office**, 5th Floor, Mabini Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City, through email at private.education@deped.gov.ph.

By Authority of the Secretary:


ATTY. FATIMA LIPP D. PANONTONGAN
Undersecretary and Chief of Staff

References:

DepEd Order (Nos. 017, s. 2025; 03, s. 2018; and 88, s. 2010)
DepEd Memorandum No. 015, s. 2026

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

TEMPORARY ENROLLMENT
BASIC EDUCATION
GRADUATION
LEARNERS
OFFICIALS
PRIVATE SCHOOL
SCHOOLS

JMC, MPC, DM Clarification on the Participation of Temporarily Enrolled Learners in EOSY Rites
0121 - March 26, 2026