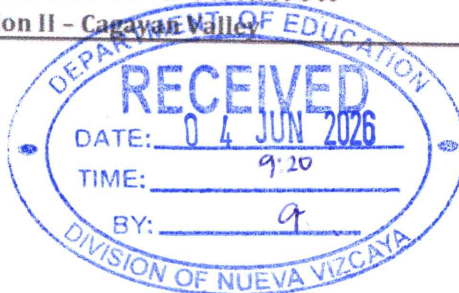




Republic of the Philippines
Department of Education
Region II - Cagayan Valley



June 2, 2026

REGIONAL MEMORANDUM
No. 243, s. 2026

**HARMONIZATION OF NON-PILOT SENIOR HIGH SCHOOL - GRADE 12
SUBJECT OFFERINGS PER TRACK/STRAND**

To: Schools Division Superintendents
All Others Concerned

- Cognizant of the need to harmonize subject offerings per track/strand across the region and to address issues arising from the implementation of policies and guidelines among **non-pilot implementers of the Strengthened Senior High School - Grade 12**, this Office, through the Curriculum and Learning Management Division (CLMD), hereby provides the harmonized subject offerings for all tracks anchored on the three-term calendar for the uniform implementation in all concerned schools for School Year 2026-2027.
- All Schools Division Offices (SDOs) are mandated to monitor the implementation of this Memorandum.
- For inquiries, you may contact Octavio V. Cabasag, Chief Education Supervisor, CLMD, at 0998-538-5668 or through email at clmd.region2@deped.gov.ph.
- Immediate and widest dissemination of this Memorandum is desired.

BENJAMIN D. PARAGAS PhD, CESO III
Director IV/Regional Director



MEMORANDUM		Date: <u>06/02/2026</u>	Release (Records): <u>hce</u>
To: <input checked="" type="checkbox"/> PSDS/DICs	<input checked="" type="checkbox"/> Elem/Sec Schbol Heads		
<input type="checkbox"/> Private Schools	<input type="checkbox"/> Others:		
For: <input checked="" type="checkbox"/> Information	<input type="checkbox"/> Dissemination		
<input checked="" type="checkbox"/> Guidance	<input type="checkbox"/> Strict Compliance		
ORLANDO E. MANUEL PhD., CESO V Schools Division Superintendent			
By: <input type="checkbox"/> ASDS	<input type="checkbox"/> CID Chief	<input type="checkbox"/> SGO Chief	<input type="checkbox"/> AO
Signature: <u>[Signature]</u>			3500



Address: Region II
Telephone No: _____
Email Address: region2@deped.gov.ph
Website: region2.deped.gov.ph





Republic of the Philippines
Department of Education
Region II - Cagayan Valley

**Harmonization of Non-Pilot Senior High Schools - Grade 12 Subject Offerings
per Track/Strand Across the Region**

I. RATIONALE

The Department of Education continuously strengthens the implementation of the Senior High School (SHS) Program to ensure quality, accessible, and learner-centered basic education across all schools in the region. With the issuance of DepEd Order No. 9, s. 2026, titled *Guidelines on the Implementation of the Three-Term Calendar for Basic Education*, significant adjustments in the distribution and scheduling of Senior High School subjects shall be undertaken this School Year 2026-2027.

Under the previous implementation, Senior High School subject offerings were distributed through a two-semester academic calendar pursuant to the Regional Memorandum dated May 4, 2018, titled *Harmonization of Senior High School Subject Offerings per Track/Strand*. However, with the transition to a three-term calendar, there is a need to revisit and realign the distribution of core, applied, and specialized subjects to ensure smooth and uniform implementation among schools across the region.

The shift from a two-semester structure to a three-term calendar requires corresponding adjustments in class programming, subject sequencing, workload distribution, and scheduling arrangements, particularly for Grade 12 learners under the non-pilot implementers of the Strengthened Senior High School (SSHS). Without harmonized implementation, schools may encounter inconsistencies in subject offerings that could affect learner mobility, especially among transferee learners within the region.

This policy also seeks to address possible conflicts in subject offerings and scheduling that may arise among schools implementing different subject distributions. Through harmonized subject offerings anchored on the three-term calendar, schools shall be guided in ensuring continuity of learning and consistency in curriculum implementation.

Furthermore, the harmonization of subject offerings promotes equitable access to quality education, improves curriculum delivery, strengthens learner transition across schools, and supports efficient school planning and program implementation.

Hence, the Department of Education Regional Office 02 intends to harmonize the Grade 12 subject offerings in core, applied, and specialized subjects among non-pilot Strengthened Senior High School implementers across the region for the School Year



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
Telephone Nos.: (078) 304-3855; (078) 396-9728
Email Address: region2@deped.gov.ph
Website: region2.deped.gov.ph



Certificate No. 2024-1283
24 03 21 01

2026–2027. Consequently, the provisions of the Regional Memorandum dated May 4, 2018 titled *Harmonization of Senior High School Subject Offerings per Track/ Strand* are hereby superseded for the covered schools under this policy.

II. SCOPE

This policy shall apply only to Grade 12 learners for School Year 2026–2027 among public non-pilot implementers of the Strengthened Senior High School (SSHS) Program in Region 02. Private schools implementing the Harmonized Subject Offering are also encouraged to implement this policy.

These non-pilot schools are those which previously implemented the subject offerings prescribed under the Regional Memorandum dated May 4, 2018, titled *Harmonization of Senior High School Subject Offerings per Track/ Strand* and are not included among the forty-one (41) pilot schools that implemented the Strengthened Senior High School Program during School Year 2025–2026.

The harmonized subject offerings and class programs provided by this Office shall serve as the common basis for implementation of Grade 12 core, applied, and specialized subjects under the three-term calendar.

III. DEFINITION OF TERMS

1. **Applied Subjects** – These are the seven (7) Senior High School subjects with the same competencies but with different content depending on the track or strand.
2. **Core Subjects** – These are the fifteen (15) Senior High School subjects with the same content and competencies to be taken by all Senior High School learners regardless of specialization.
3. **Harmonization** – The process of bringing into consonance all Senior High School subject offerings, especially for the Grade 12 non-pilot implementers of the Strengthened Senior High School Program.
4. **Non-Pilot Schools** – These refer to Senior High Schools that are not included among the forty-one (41) pilot schools in the region that implemented the Strengthened Senior High School (SSHS) Program during School Year 2025–2026.
5. **Specialized Subjects** – These are the seven (7) Senior High School subjects with distinct competencies and content specific to the learner's chosen track or strand.

IV. POLICY STATEMENT

Pursuant to DepEd Order No. 9, s. 2026 titled *Guidelines on the Implementation of the Three-Term Calendar for Basic Education*, the Department of Education Regional Office 02, recognizes the need to ensure a systematic, efficient, and learner-centered implementation of the Strengthened Senior High School Program across the region.

In support of quality basic education and curriculum continuity, the Region shall implement harmonized Grade 12 subject offerings for non-pilot Strengthened Senior



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
Telephone Nos.: (078) 304-3855; (078) 396-9728
Email Address: region2@deped.gov.ph
Website: region2.deped.gov.ph



Certificate No. PFP/LS001
24 02 0100

High School implementers to align all schools with the prescribed three-term academic calendar. This harmonization aims to promote uniformity in curriculum delivery, equitable learning opportunities, efficient class programming, and smooth learner transition among schools within the region.

The proposed policy seeks to address issues related to inconsistencies in subject scheduling and sequencing by unifying the time distribution of core, applied, and specialized subjects among non-pilot SSHS tracks. Accordingly, this Office hereby provides the prescribed class programs for Grade 12 non-pilot SSHS implementers anchored on the three-term calendar to ensure common and uniform implementation across schools and to minimize conflicts in subject offerings, particularly for learners who may transfer from one school to another within the region.

V. ADDITIONAL PROVISION

In the scheduling, work immersion need not be confined to the third term and may be offered during the first or second term, or across terms, provided that all required pre-requisite subjects and competencies have been completed by the learners prior to their deployment. The flexible scheduling of Work Immersion shall strictly adhere to existing DepEd policies, standards, and guidelines on Work Immersion, including learner readiness, industry partnership agreements, supervision, assessment, and documentation.

The minimum required number of hours per learning area shall be maintained at eighty (80) hours for Core subjects, eighty (80) hours for Applied subjects, and the prescribed number of hours for Specialized subjects under the Academic, Sports, Arts and Design or Technical-Vocational-Livelihood (TVL) track, as applicable, and the attainment of prescribed learning competencies, learner readiness, supervision, and assessment requirements shall not be compromised.

Private Senior High Schools are encouraged to adopt the harmonized subjects and in the scheduling of learning areas, including Work Immersion, subject to existing DepEd policies and standards.

VI. MONITORING AND EVALUATION

The Regional Office, through the Curriculum and Learning Management Division (CLMD), shall monitor the implementation of this policy to ensure compliance and uniform application among concerned schools.

Schools Division Offices (SDOs) are likewise mandated to closely monitor schools under their respective jurisdictions and provide the necessary technical assistance to school heads, Senior High School coordinators, and teachers in the implementation of the harmonized subject offerings and class programs.

All concerned public and private Senior High Schools are encouraged to provide feedback at any time on the implementation of this policy through



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
Telephone Nos.: (078) 304-3855; (078) 396-9728
Email Address: region2@deped.gov.ph
Website: region2.deped.gov.ph



<https://tinyurl.com/HarmonizedSSHSOfferings>. Likewise, the SDOs shall consolidate all feedback, issues, and best practices gathered from schools within their jurisdiction and submit a comprehensive report to the Regional Office through clmd.region2@deped.gov.ph at the end of every term for appropriate action and policy refinement.

The success indicators of this policy shall include:

1. Uniform implementation of Grade 12 subject offerings across non-pilot SSHS schools in the region;
2. Improved alignment of subject scheduling under the three-term calendar;
3. Reduced issues concerning transferee learners and subject equivalencies;
4. Increased efficiency in class programming and curriculum implementation; and
5. Improved learner achievement and completion rates.

VII. REFERENCES

1. Regional Memorandum dated May 4, 2018 titled *Harmonization of Senior High School Subject Offerings per Track/ Strand*
2. DepEd Order No. 9, s. 2026 titled *Guidelines on the Implementation of the Three-Term Calendar for Basic Education*



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
Telephone Nos.: (078) 304-3855; (078) 396-9728
Email Address: region2@deped.gov.ph
Website: region2.deped.gov.ph



Certificate No. PHP 1885
24 03 2181



Republic of the Philippines
Department of Education
 Region II - Cagayan Valley

Harmonized Senior High School - Grade 12 Class Program for DepEd Region 02
 (For Non-Pilot Schools Only)
 SY 2026-2027

SCHEDULE OF SUBJECT OFFERINGS

School Profile:
 School ID: _____ Name of School: _____
 Address: _____
 School Head: _____ Contact Number: _____

Track: **Academic-STEM**

Available Subjects	Terms		
	First Term	Second Term	Third Term
CORE SUBJECTS			
Media and Information Literacy			
Contemporary Philippine Arts from the Regions			
Disaster Risk and Readiness Reduction			
Introduction to Philosophy of the Human Person			
Understanding Culture, Society, and Politics			
Physical Education and Health			
APPLIED SUBJECTS			
Filipino sa Piling Larang-Akademik			
Practical Research II			
Entrepreneurship			
Inquiries, Investigations, and Immersion			
SPECIALIZED SUBJECTS			
General Physics 1			
General Physics 2			
General Chemistry 2			
Work Immersion			
Number of Subjects Offered Per Term	6	5	4



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
 Telephone Nos.: (078) 304-3855; (078) 396-9728
 Email Address: region2@deped.gov.ph
 Website: region2.deped.gov.ph





Republic of the Philippines
Department of Education
 Region II - Cagayan Valley

Harmonized Senior High School - Grade 12 Class Program for DepEd Region 02
 (For Non-Pilot Schools Only)
 SY 2026-2027

SCHEDULE OF SUBJECT OFFERINGS

School Profile:
 School ID: _____ Name of School: _____
 Address: _____
 School Head: _____ Contact Number: _____

Track: **Academic-ABM**

Available Subjects	Terms		
	First Term	Second Term	Third Term
CORE SUBJECTS			
Media and Information Literacy			
Contemporary Philippine Arts from the Regions			
Physical Science			
Introduction to Philosophy of the Human Person			
Understanding Culture, Society and Politics			
Physical Education and Health			
APPLIED SUBJECTS			
Filipino sa Piling Larang-Akademik			
Practical Research II			
Entrepreneurship			
Inquiries, Investigations, and Immersion			
SPECIALIZED SUBJECTS			
Applied Economics			
Business Ethics and Social Responsibility			
Business Finance			
Work Immersion			
Number of Subjects Offered Per Term	6	5	4



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
 Telephone Nos.: (078) 304-3855; (078) 396-9728
 Email Address: region2@deped.gov.ph
 Website: region2.deped.gov.ph





Republic of the Philippines
Department of Education
 Region II - Cagayan Valley

Harmonized Senior High School - Grade 12 Class Program for DepEd Region 02
 (For Non-Pilot Schools Only)
 SY 2026-2027

SCHEDULE OF SUBJECT OFFERINGS

School Profile:
 School ID: _____ Name of School: _____
 Address: _____
 School Head: _____ Contact Number: _____

Track: **Academic-HUMSS**

Available Subjects	Terms		
	First Term	Second Term	Third Term
CORE SUBJECTS			
Media and Information Literacy			
Contemporary Philippine Arts from the Regions			
Earth and Life Science			
Physical Science			
Physical Education and Health			
APPLIED SUBJECTS			
Filipino sa Piling Larang-Akademik			
Practical Research II			
Entrepreneurship			
Inquiries, Investigations and Immersion			
SPECIALIZED SUBJECTS			
Creative Writing/Malikhaing Pagsulat			
Creative Nonfiction			
Community Engagement, Solidarity and Citizenship			
Trends, Networks, and Critical Thinking in the 21st Century Culture			
Work Immersion			
Number of Subjects Offered Per Term	6	5	4



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
 Telephone Nos.: (078) 304-3855; (078) 396-9728
 Email Address: region2@deped.gov.ph
 Website: region2.deped.gov.ph





Republic of the Philippines
Department of Education
 Region II - Cagayan Valley

Harmonized Senior High School - Grade 12 Class Program for DepEd Region 02
 (For Non-Pilot Schools Only)
 SY 2026-2027

SCHEDULE OF SUBJECT OFFERINGS

School Profile:
 School ID: _____ Name of School: _____
 Address: _____
 School Head: _____ Contact Number: _____

Track: **Academic-GAS**

Available Subjects	Terms		
	First Term	Second Term	Third Term
CORE SUBJECTS			
Media and Information Literacy			
Contemporary Philippine Arts from the Regions			
Earth and Life Science			
Physical Science			
Physical Education and Health			
APPLIED SUBJECTS			
Filipino sa Piling Larang-Akademik			
Practical Research II			
Entrepreneurship			
Inquiries, Investigations, and Immersion			
SPECIALIZED SUBJECTS			
Humanities 1*			
Humanities 2*			
Organization and Management			
Elective 2***			
Work Immersion			
Number of Subjects Offered Per Term	6	5	4



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
 Telephone Nos.: (078) 304-3855; (078) 396-9728
 Email Address: region2@deped.gov.ph
 Website: region2.deped.gov.ph





Republic of the Philippines
Department of Education
 Region II - Cagayan Valley

Harmonized Senior High School - Grade 12 Class Program for DepEd Region 02
 (For Non-Pilot Schools Only)
 SY 2026-2027

SCHEDULE OF SUBJECT OFFERINGS

School Profile:

School ID: _____ Name of School: _____

Address: _____

School Head: _____ Contact Number: _____

Track: **Sports**

Available Subjects	Terms		
	First Term	Second Term	Third Term
CORE SUBJECTS			
Media and Information Literacy			
Contemporary Philippine Arts from the Regions			
Earth and Life Science			
Physical Science			
Physical Education and Health			
APPLIED SUBJECTS			
Filipino sa Piling Larang-Isports			
Practical Research II			
Entrepreneurship			
Inquiries, Investigations, and Immersion			
SPECIALIZED SUBJECTS			
Fundamentals of Coaching			
Sports Officiating and Activity Management			
Fitness, Sports and Recreation Leadership			
Practicum (In-campus)			
Work Immersion			
Number of Subjects Offered Per Term	6	5	4



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
 Telephone Nos.: (078) 304-3855; (078) 396-9728
 Email Address: region2@deped.gov.ph
 Website: region2.deped.gov.ph





Republic of the Philippines
Department of Education
 Region II - Cagayan Valley

Harmonized Senior High School - Grade 12 Class Program for DepEd Region 02
 (For Non-Pilot Schools Only)
 SY 2026-2027

SCHEDULE OF SUBJECT OFFERINGS

School Profile:
 School ID: _____ Name of School: _____
 Address: _____
 School Head: _____ Contact Number: _____

Track: **Arts and Design**

Available Subjects	Terms		
	First Term	Second Term	Third Term
CORE SUBJECTS			
Media and Information Literacy			
Contemporary Philippine Arts from the Regions			
Earth and Life Science			
Physical Science			
Physical Education and Health			
APPLIED SUBJECTS			
Filipino sa Piling Larang-Sining			
Practical Research II			
Entrepreneurship			
Inquiries, Investigations, and Immersion			
SPECIALIZED SUBJECTS			
Integrating the Elements and Principles of Organization in the Arts			
Leadership and Management in Different Arts Fields			
Apprenticeship and Exploration of Different Arts Fields			
Production in the Performing Arts			
Work Immersion			
Number of Subjects Offered Per Term	6	5	4



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
 Telephone Nos.: (078) 304-3855; (078) 396-9728
 Email Address: region2@deped.gov.ph
 Website: region2.deped.gov.ph





Republic of the Philippines
Department of Education
 Region II - Cagayan Valley

Harmonized Senior High School - Grade 12 Class Program for DepEd Region 02
 (For Non-Pilot Schools Only)
 SY 2026-2027

SCHEDULE OF SUBJECT OFFERINGS

School Profile:
 School ID: _____ Name of School: _____
 Address: _____
 School Head: _____ Contact Number: _____

Track: **TVL**

Available Subjects	Terms		
	First Term	Second Term	Third Term
CORE SUBJECTS			
Media and Information Literacy			
Contemporary Philippine Arts from the Regions			
Earth and Life Science			
Physical Science			
Physical Education and Health			
APPLIED SUBJECTS			
Filipino sa Piling Larang-Tech-Voc			
Practical Research II			
Entrepreneurship			
Inquiries, Investigations and Immersion			
SPECIALIZED SUBJECTS			
Specialization			
Work Immersion			
Number of Subjects Offered Per Term	5	5	3

SAMPLE MODEL FOR TVL SPECIALIZATIONS

Available Subjects	First Term	Second Term	Third Term
AGRI-FISHERY ARTS		Artificial Insemination (Swine) NC II - 160 hrs	Artificial Insemination (Large Ruminants) NC II - 160 hrs
		Animal Production (Poultry Chicken) NC II - 320 hrs	
HOME ECONOMICS		Tourism Promotion Services NC II - 160 hrs	Travel Services NC II - 160 hrs
		Cookery NC II - 320 hrs	
INDUSTRIAL ARTS		Shielded Metal Arc Welding (SMAW) NC II-320 hrs <i>Note: With Pre-requisite subject: SMAW NC I (should have been offered in Grade 11)</i>	
INFORMATION, COMMUNICATIONS AND TECHNOLOGY		Technical Drafting NC II -320 hrs	
		Computer Systems Servicing NC II - 320 hrs <i>Note: This is a continuation of the competencies started in Grade 11 CSS NC II since the nominal hrs of this specialization is 640</i>	

Note:

Specialization with nominal hours of 160 shall be offered for one (1) term only.
 Specialization with nominal hours of 320 shall be offered over a two-term duration.



Address: Regional Government Center, Carig Sur, Tuguegarao City, 3500
 Telephone Nos.: (078) 304-3855; (078) 396-9728
 Email Address: region2@deped.gov.ph
 Website: region2.deped.gov.ph

