



Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

05 June 2026

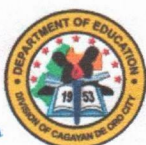
DIVISION MEMORANDUM
No. 527 s.2026

**IMPLEMENTATION OF THE HARMONIZED GRADE 12 SUBJECT OFFERINGS FOR THE
NON-PILOT SCHOOLS**

To: Assistant Schools Division Superintendent
Chiefs, CID and SGOD
CID and SGOD Personnel
Concerned Secondary School Heads
This Division

1. In line with the implementation of the three-term academic calendar starting SY 2026-2027 and ensuring consistency among schools in the implementation of the Senior High School curriculum, all non-pilot schools are hereby informed of the harmonized distribution of Grade 12 subjects across the three academic terms.
2. The harmonization aims to:
 - a. ensure the proper and balanced distribution of Grade 12 subjects throughout the three terms;
 - b. minimize and eliminate issues arising from learner transfers between schools by promoting uniform subject offerings and sequencing; and
 - c. facilitate the efficient scheduling of classes and equitable teacher workload.
3. Accordingly, all school heads and Senior High School coordinators are directed to adopt the attached harmonized Grade 12 subject distribution and ensure that class schedules and plans are aligned with the prescribed arrangement. Enclosure 1 indicates the harmonized subjects in the three-term calendar.
4. This Office directs immediate and wide dissemination of this Memorandum.

ROY ANGELO E. GAZO
Schools Division Superintendent



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
Email Address: cagayandeoro.city@deped.gov.ph
Website: <https://depedcdo.net/>

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Encl.: As stated

Reference: None

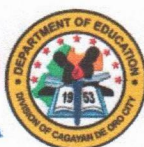
To be indicated in the Perpetual Index

Under the following subjects:

SENIOR HIGH SCHOOL

DM-277-CID-IM-(JGTV)/ implementation of the harmonized grade 12 subject offerings for the non-pilot schools
June 2, 2026

Competence
Diligence
Outstanding Integrity
Outstanding



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TRACK/STRAND: ACADEMIC-GENERAL ACADEMIC STRAND			
GRADE LEVEL	GRADE 12		
Term	First Term	2nd Term	3rd Term
CORE SUBJECTS	Personal Development	Media and Information Literacy	
		Understanding Culture Society and Politics	Contemporary Phil Arts from the Regions
	Physical Education and Health ^{3,4}		
APPLIED TRACK SUBJECTS	English for Academic and Professional Purposes	Practical Research 2	Inquiries, Investigations and Immersion
			Entrepreneurship
		Filipino sa Piling Larang (Akademik/ Tec Voc)	
SPECIALIZED SUBJECTS	Creative Non Fiction/Trends Networks and Critical Thinking in the 21st Century/Introduction to World Religions and Beliefs	Elective 1	Elective 2
		Note: * (TVL elective is equivalent to 2 electives)	
	Applied Economics		Work Immersion/Career Advocacy/Culminating Activity

TRACK/STRAND: TVL-HOME ECONOMICS (sample for TVL)			
GRADE LEVEL	GRADE 12		
Term	First Term	2nd Term	3rd Term
CORE SUBJECTS	Personal Development	Media and Information Literacy	
		Understanding Culture Society and Politics	Contemporary Phil Arts from the Regions
	Physical Education and Health ^{3,4}		
APPLIED TRACK SUBJECTS	English for Academic and Professional Purposes	Practical Research 2	Inquiries, Investigations and Immersion
			Entrepreneurship
		Filipino sa Piling Larang (Akademik/ Tec Voc)	
SPECIALIZED SUBJECTS	Cookery NC II (other TVL subjects)	Cookery NC II	Work Immersion

TRACK/STRAND: ACADEMIC- SCIENCE & TECHNOLOGY AND ENGINEERING AND MATHEMATICS			
GRADE LEVEL	GRADE 12		
Term	First Term	2nd Term	3rd Term
CORE SUBJECTS	Personal Development	Media and Information Literacy	
		Understanding Culture Society and Politics	Contemporary Phil Arts from the Regions
	Physical Education and Health 3,4		
APPLIED TRACK SUBJECTS	English for Academic and Professional Purposes	Practical Research 2	Inquiries, Investigations and Immersion
			Entrepreneurship
		Filipino sa Piling Larang	
SPECIALIZED SUBJECTS	General Biology 1	General Biology 2	General Physics 2
	General Physics 1		Capstone Project/ Work Immersion

Note: Some Subjects have prerequisites

Subject	Prerequisite/s
Basic Calculus	Precalculus
General Biology 2	General Biology 1
General Chemistry 2	General Chemistry 1
General Physics 1	Precalculus, calculus
General Physics 2	General Physics 1

TRACK/STRAND: ACADEMIC- ACCOUNTANCY, BUSINESS AND MANAGEMENT			
GRADE LEVEL	GRADE 12		
Term	First Term	2nd Term	3rd Term
CORE SUBJECTS	Personal Development	Media and Information Literacy	
	Physical Education and Health 3,4	Understanding Culture Society and Politics	Contemporary Phil Arts from the Regions
APPLIED TRACK SUBJECTS	English for Academic and Professional Purposes	Practical Research 2	Inquiries, Investigations and Immersion
			Entrepreneurship
		Filipino sa Piling Larang	
SPECIALIZED SUBJECTS	Fundamentals of Accounting, Business and Management 2	Business Finance	Business Ethics and Social Responsibility
	Applied Economics		Business Enterprise Simulation/Work Immersion

TRACK/STRAND: ACADEMIC- HUMANITIES AND SOCIAL SCIENCES			
GRADE LEVEL	GRADE 12		
Term	First Term	2nd Term	3rd Term
CORE SUBJECTS	Personal Development	Media and Information Literacy	
		Understanding Culture Society and Politics	Contemporary Phil Arts from the Regions
	Physical Education and Health 3,4		
APPLIED TRACK SUBJECTS	English for Academic and Professional Purposes	Practical Research 2	Inquiries, Investigations and Immersion
			Entrepreneurship
		Filipino sa Piling Larang	
SPECIALIZED SUBJECTS	Philippine Politics and Government	Creative Non Fiction	Community Engagement Solidarity and Citizenship
	Trends, Network & Critical Thinking		Work Immersion/ Culminating Activity