



Republic of the Philippines  
**Department of Education**  
CARAGA REGION  
SCHOOLS DIVISION OF SIARGAO



Division Memorandum

No. 06-161s., 2026

TO: Assistant Schools Division Superintendent  
Chiefs, CID & SGOD  
Education Program Supervisors  
Public Schools District Supervisors  
Elementary & Secondary School Heads  
GMRC/VE Teachers  
This Division

**ONLINE ORIENTATION ON THE UTILIZATION OF THE BUDGET OF WORK  
& ILAW LESSON PLAN FORMAT IN GMRC/VE FOR SY 2026-2027**

1. To ensure effective curriculum implementation and instructional delivery for School Year 2026–2027, this Office shall conduct an **Online Orientation on the Budget of Work (BOW), ILAW Lesson Planning, and Assessments for GMRC/VE** on **June 4, 2026 (1:00 – 5:00 PM)**, through an online platform using this link: <https://tinyurl.com/GMRCVEBOWILAW>.
2. The orientation aims to:
  - a. provide guidance on the utilization of the Budget of Work (BOW) for GMRC/VE;
  - b. strengthen teachers' understanding and application of the ILAW Lesson Planning framework; and
  - c. orient participants on assessment standards, tools, and practices for GMRC/VE.
3. Participants in this activity are **all teachers handling GMRC/VE** in the **Schools Division Office of Siargao**.
4. School Heads are requested to facilitate the participation of all concerned teachers and ensure the availability of internet connectivity and necessary ICT resources during the orientation.
5. For more information, please contact [luz.fernandez004@deped.gov.ph](mailto:luz.fernandez004@deped.gov.ph).



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6. Immediate dissemination of and compliance with this Memorandum are desired.

  
**MANUEL O. CABERTE**  
Schools Division Superintendent 

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

CURRICULUM      HOLISTIC DEVELOPMENT      PERFORMANCE ASSESSMENT


CID/lserf  
06/01/2026



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