



Republic of the Philippines  
**Department of Education**  
REGION VIII - EASTERN VISAYAS

May 8, 2026

**REGIONAL MEMORANDUM**

No. **004** s. 2026

**SUBMISSION OF FUND ALLOCATION LEDGER FOR THE EXPANDED  
CAREER PROGRESSION RECLASSIFICATION**

To: Schools Division Superintendents  
Regional and Division Human Resource Management Officers  
and Budget Officers  
All Others Concerned

1. To ensure that submission of reclassification of teaching and school heads positions under the Expanded Career Progression (ECP) System is within the budget allocation, all applications to be forwarded to the Regional Office must be supported with a Fund Allocation Ledger based on the lumpsum allocation for reclassification or other available savings for Personal Services.
2. The SDO Budget Officer shall review the Plantilla Allocation List (PAL) and affix countersignature below the name of the Schools Division Superintendent to support the Fund Allocation Ledger.
3. Attached is a copy of the template of the Fund Allocation Ledger which shall be accomplished by the Human Resource Management Officer in coordination with the Budget Officer. Electronic file can be downloaded through the link: <https://tinyurl.com/RSECPtemplates>.
4. Immediate dissemination of and strict compliance with this Memorandum are desired.

**SALUSTIANO T. JIMENEZ JD, EdD, CESO III**  
Regional Director

Enclosure: RM 113, s. 2026

Reference: RM 113, s. 2026

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

BUDGET  
FUND  
LEDGER  
RECLASSIFICATION



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