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# Policy Implementation Realities of the Revised K to 10 (MATATAG) Curriculum: Challenges and Governance Implications in Public Secondary Schools of Northern Samar

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**Abstract—The deployment of systemic education reforms often uncovers a distinct operational friction between macro-level administrative intent and micro-level classroom realities. This study conducted a policy analysis of the implementation of DepEd Order No. 010, s. 2024, titled "Revised K to 10 (MATATAG) Curriculum," across public secondary schools in the Department of Education (DepEd) Division of Northern Samar. The mandate promised to decongest learning competencies, strengthen foundational skills, and improve student outcomes. On paper, it looked organized, strategic, and transformative. Reality told a different story. Behind every curriculum guide is a teacher rewriting lesson plans late at night. Behind every delayed textbook is an educator improvising way to maintain student learning despite insufficient resources, inadequate training, and overcrowded classrooms. Framed through Michael Lipsky's (1980) Theory of Street-Level Bureaucracy, the inquiry evaluated how front-line educators navigate rigid, centralized mandates when constrained by severe local resource deficits and geographic fragmentation. A mixed-methods sequential explanatory research design was utilized, capturing quantitative baseline data from a stratified sample of 80 public Junior High School teachers across ten distinct schools, followed by a qualitative thematic analysis of semi-structured key informant interviews with ten teachers and master teachers. The quantitative findings revealed a composite mean score of 3.23, indicating that while the overarching policy and structural framework are conceptually understood, execution remains moderately challenging due to intense field-level friction. The most severe bottleneck emerged in administrative logistics, with the resolution of strict, centralized time blocks against actual physical classroom shortages recording the highest weighted mean of 4.37 (Highly Challenging). Furthermore, translating abstract competencies into daily objectives (M = 4.07) and managing student adjustments across merged subject configurations (M = 3.79) confirmed that paper-based curriculum de-cluttering has not reduced the cognitive or pedagogical workload of teachers. Qualitatively, the study exposed chronic supply chain delays in physical textbooks and lesson exemplars, which systematically drive front-line educators to utilize personal administrative discretion to create alternative, unvetted learning materials and endure out-of-pocket financial strain to survive daily delivery. These implementation barriers were significantly exacerbated by geographic typologies, with isolated island and interior mountain schools suffering from compounded technical and connectivity deficits. This persistent structural mismatch between centralized mandates and local implementation realities manifesting as a negotiated compromise shaped by the daily decisions and adaptations of front-line policy brokers is driven by these acute resource constraints, infrastructure deficits, and professional support gaps that compel teachers to constantly improvise. In light of these empirical findings, the study recommends that educational governance models shift away from punitive compliance monitoring, which only exacerbates operational stress and unauthorized coping mechanisms. Instead, administrative strategies must actively recognize local variation and the complex environments faced by educators. Specifically, investing in context-sensitive professional development will directly address identified gaps in practical classroom skills, while granting school heads decentralized time-block adjustment authority will allow for greater structural alignment between institutional schedules and actual facility capacities. Furthermore, geographically stratified resource distribution pipelines are urgently needed to equitably address the acute shortages observed in remote and disadvantaged areas. Collectively, these targeted recommendations are designed to enhance policy fidelity, safeguard teacher well-being, and promote genuine equity throughout curriculum reform implementation.**

***Index Terms*—MATATAG Curriculum, Policy Implementation, Street-Level Bureaucracy, Implementation Challenges, Curriculum decongestion, Northern Samar, Educational Governance, Structural mismatch.**

## 1. Introduction

The Philippine basic education system is currently undergoing a major transformation through the implementation of the Revised K to 10 (MATATAG) Curriculum, institutionalized under Department of Education (DepEd) Order No. 010, s. 2024. Designed to address learning poverty and curriculum congestion under the K to 12 Program, the MATATAG Curriculum emphasizes foundational literacy and numeracy, streamlined learning competencies, and strengthened values education. As the reform expands to Grades 9 and 10 in School Year 2026–2027, public secondary school teachers are expected to deliver its intended outcomes while simultaneously adapting to new instructional demands and implementation requirements.

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However, educational reforms are often conceived at the policy level and implemented under conditions far removed from the realities of schools and classrooms. This disconnect is best explained by Michael Lipsky's (1980) Theory of Street-Level Bureaucracy, which argues that public policies are ultimately shaped by frontline workers who translate policy directives into practice. In education, teachers serve as these street-level bureaucrats. More importantly, they function as the shock absorbers of curriculum reform, carrying the burden of policy changes, resource limitations, implementation ambiguities, and increasing accountability demands. While policymakers formulate reforms, teachers absorb their consequences and ensure that learning continues despite systemic constraints.

This reality is particularly evident in geographically challenged and resource-constrained divisions such as Northern Samar. Public secondary school teachers are expected to implement the MATATAG Curriculum with fidelity despite challenges such as inadequate learning resources, limited infrastructure, connectivity issues, insufficient contextualized training, and diverse learner needs. As a result, teachers often develop adaptive strategies and coping mechanisms to bridge the gap between policy expectations and classroom realities. In many cases, they modify instructional practices, create their own learning materials, and assume responsibilities beyond their formal teaching functions to sustain curriculum implementation.

These challenges raise important governance concerns. When frontline educators are compelled to compensate for institutional and systemic deficiencies, the effectiveness of curriculum reform becomes heavily dependent on their individual capacity, resilience, and discretion. Understanding these implementation realities is therefore essential for identifying gaps between policy design and actual practice and for developing governance mechanisms that better support schools and teachers.

Against this backdrop, this study examines the policy implementation realities of the Revised K to 10 (MATATAG) Curriculum in public secondary schools of Northern Samar. Specifically, it investigates the challenges encountered by school leaders and teachers, the adaptive strategies they employ, and the governance implications arising from their implementation experiences. By highlighting how curriculum policies are operationalized in resource-constrained contexts, the study seeks to contribute evidence that can inform more responsive, equitable, and context-sensitive educational governance**.**

## 2. Methodology

### *A. Locale of the Study*

This study was conducted within the Department of Education (DepEd) Division of Northern Samar, specifically focusing on public secondary schools situated across the Balicuatro, Central, and Pacific areas. These institutions were purposely selected to capture a diverse cross-section of the province's teaching population, thereby ensuring a comprehensive and representative baseline for policy analysis. To capture the unique institutional and operational variances across the division, the selection of the ten participating secondary schools was structurally stratified based on three distinct geographic typologies: (a) island or coastal schools, (b) interior or mountain schools, and (c) urban-periphery schools.

### *B. Research Design*

This study utilized mixed-methods, sequential explanatory research design (Cresswell and Creswell, 2018), selected to provide both breadth and depth in understanding the complexities of policy implementation. The rationale for this approach lies in its ability to quantitatively capture the extent and distribution of policy-level and context-specific challenges across a large sample, while subsequently allowing for qualitative exploration of the underlying factors and nuanced experiences that cannot be fully understood through surveys alone.

In the qualitative phase, a semi-structured in-depth interview was conducted. Guided by Michael Lipsky's (1980) framework of Street-Level Bureaucracy, this phase aimed to uncover the deeper, nuanced meaning, coping mechanism adjustments, and lived experiences of the teachers as front-line policy implementers.

### *C. The Variables*

This mixed-methods inquiry is anchored in several key conceptual constructs that define the operational dynamics of curriculum reform rollout. Specifically, the study examines the frontline implementation of the MATATAG framework (DepEd ORDER No 010 s.2024 —introduced as a structural modification to the K to 12 program under Republic Act No. 10533—in relation to the specific levels of challenge encountered by public secondary school teachers across three mandated dimensions.

The First Dimension evaluates Policy Clarity and Structural Compliance under Department of Education (DepEd) Order No. 010, s. 2024. The core constructs within this dimension isolate the dependent variables of teacher comprehension regarding compressed competencies, the degree of administrative scheduling friction when aligning state mandates with local classroom spaces, and the operational consistency of the newly introduced learner assessment and grading frameworks.

The Second Dimension focuses on Resource Allocation and Procurement Mandates governed by Memorandum DM-CT-2024. This dimension operationalizes challenges related to the systemic adequacy of the physical textbook supply chain, the technical and infrastructural barriers frontline educators face when accessing digital lesson exemplars, and the extent of out-of-pocket financial strain experienced by teachers forced to personally subsidize printing shortages due to gaps in school-level Maintenance and Other Operating Expenses (MOOE) allocations.

The Third Dimension investigates Professional Training and Institutional Mentorship under the framework of DepEd Order No. 035, s. 2016. The primary constructs evaluated here include

the practical pedagogical transfer effectiveness of the cascading "train-the-trainer" model, the functional capacity of school-based Learning Action Cell (LAC) sessions to serve as reliable problem-solving environments, and the overall readiness of school-level instructional leaders to provide definitive resolutions to complex classroom transition inquiries

### *D. Sampling Technique*

In this study, purposive sampling was employed to select the ten sample schools. The secondary school teachers who were involved in this study were purposively selected from the ten sample schools.

### *E. Respondents*

For the primary quantitative phase, a total of 80 public secondary school teachers across the Division of Northern Samar served as survey respondents, providing a robust statistical baseline of the field-level implementation challenges. Subsequently, for the secondary qualitative phase, a sub-sample of ten key informants was purposively identified from the initial quantitative cohort to participate in the semi-structured in-depth interviews. The respondents comprised highly experienced Teachers and Master Teachers who possess specialized instructional insight into the curriculum rollout. To ensure balanced systemic representation and a comprehensive cross-sectional analysis, these ten key informants were selected to represent all three defined geographic school typologies across the division, specifically including educators stationed in isolated island schools, interior mountain schools, and urban-periphery schools.

### *F. Validation on Instrument*

To establish high structural rigor, readability, and alignment with the research objectives, the twenty- seven item researcher-formulated survey questionnaire and the complementary semi-structured interview guide underwent a rigorous face validation process. The evaluation panel comprised an objective group of academic experts and field practitioners, specifically including three seasoned classroom teachers, one school administrator, and selected teaching respondents from a large secondary school situated outside the primary research locale. This external pre-testing ensured that the validators could provide an unbiased assessment of the instruments' clarity, appropriateness, and contextual relevance.

### *G. Scoring and Interpretation of Data*

To convert the calculated weighted means into descriptive, qualitative labels that explain the severity of operational bottlenecks in the implementation of the MATATAG curriculum, a statistical scale with uniform continuum boundaries was utilized. The interval width of 0.80 ensures equal mathematical distribution across the five response levels. The numerical ranges, their corresponding verbal interpretations, and specific operational meanings for this study are structured as follows:

| Numerical Range | Descriptive Interpretation |
|---|---|
| 4.21-5.00 | Severely Challenging (SC) |
| 3.41-4.20 | Highly Challenging (HC) |
| 2.61-3.40 | Moderately Challenging (MC) |
| 1.81-2.60 | Slightly Challenging (SLC) |
| 1.00-1.80 | Not Challenging (NC) |

For the qualitative phase of the study, the gathered data were systematically processed using thematic analysis to distill profound meaning from the participants' narratives. The analysis followed a rigorous multi-step protocol: first, responses were transcribed verbatim, reviewed for accuracy, coded and grouped into sub-themes, and then came up with a global theme that saturates all the gathered data. Interpretation was based on the patterns and meaning of participants' responses, focusing on policy implementation, experiences, and identified gaps.

### *H. Data Gathering and Procedure*

Before the conduct of data collection, formal permission and consent were secured from the administration of the identified schools. Upon approval, the researcher identified and invited the selected participants, ensuring that participation was entirely voluntary and that informed consent was obtained prior to the distribution of the questionnaires.

Data were also gathered through semi-structured interviews conducted at a time and place convenient for the participants. An interview guide was utilized to facilitate the discussion while allowing participants the freedom to openly share their experiences, insights, and perspectives. To ensure the accuracy and reliability of the responses, interviews were documented through note-taking and audio recording with the participants' consent.

In adherence to ethical research standards, the study strictly observed the principles of confidentiality and anonymity by safeguarding the identities of all participants. Participants were likewise informed of their right to withdraw from the study at any stage without any penalty or consequence. All collected data were used solely for research purposes, securely stored, and handled with utmost respect for the participants' privacy, dignity, and welfare.

## 3. Results and Discussion

### *A. Level of Challenge in terms of Policy Clarity and Structural Compliance*

Table 1 delineates the level of challenge encountered by public secondary school teachers in implementing the Revised K to 10 (MATATAG) Curriculum under the policy parameters of DepEd Order No. 010, s. 2024. The empirical findings yielded a composite mean score of 3.23, verbally interpreted as *Moderately Challenging*. This result suggests that while the overarching policy reforms and systemic restructuring are generally understood by frontline implementers, substantial operational difficulties continue to emerge during actual school-level implementation. The moderate level of challenge indicates that the transition is neither entirely smooth nor wholly disruptive; rather, it reflects an ongoing process in which educators attempt to reconcile procedural policy

Table 1
Policy clarity and structural compliance

| Policy-level Challenges | WM | Interpretation |
|---|---|---|
| Comprehending the integrated and "de-cluttered" learning competencies across compressed subject areas. | 2.95 | Moderately challenging |
| Translating the high-level competencies of the revised k to 10 curriculum guides into concrete, daily classroom objectives | 4.07 | Highly challenging |
| Managing the transition of students adapting to merged or radically restructured subject areas. | 3.79 | Highly challenging |
| Resolving administrative conflict between the strict, centralized time blocks mandated by DO 010, s. 2024 and your school's actual physical classroom availability | 4.37 | Highly challenging |
| Maximizing student retention within truncated/compressed instructional time configurations. | 2.98 | Moderately challenging |
| Formulating localized class programs that meet national standard contact minutes without disrupting specialized subject allocations | 3.10 | Moderately challenging |
| Utilizing the newly adjusted grading weights and computation methods prescribed for the revised k to 19 curriculum. | 2.43 | Moderately challenging |
| Objectively evaluating student performance in newly integrated learning components (e.g., peace and values education elements). | 2.79 | Moderately challenging |
| Maintaining consistency across formative assessments, summative tasks, and performance rubrics amid changing guidelines. | 2.69 | Moderately challenging |
| **Overall Mean** | **3.23** | **Moderately Challenging** |

mandates with persistent institutional and contextual limitations.

The most pressing challenges identified by the respondents were concentrated in administrative logistics and infrastructure constraints. This structural bottleneck is particularly evident in Indicator 4, which assessed the difficulty of resolving administrative conflicts between the prescribed centralized instructional time blocks and the actual availability of classrooms. This indicator obtained the highest weighted mean in the entire dataset at 4.37, verbally interpreted as *Highly Challenging*. Such a significant statistical peak reveals a critical disconnect between the idealized policy framework at the macro level and the realities of implementation at the school level.

To further illuminate the operational tensions underlying this finding, qualitative key informant interviews revealed that severe shortages in physical learning spaces compel school administrators and teachers to make substantial adjustments merely to sustain daily operations. As articulated by one subject coordinator from the urban periphery sector:

*"The 45-minute and 60-minute mandated time blocks completely collided with our physical reality. Our school administration had to artificially reduce transition periods and compress recess schedules. We are constantly rushing."*

This narrative provides important contextual support for the quantitative findings. Viewed through the lens of Michael Lipsky's (1980) *Street-Level Bureaucracy Theory*, the situation illustrates a profound structural mismatch between centralized educational directives and localized implementation realities. Policymakers often formulate curricular reforms under assumptions of institutional uniformity, expecting schools to possess similar capacities and operational conditions. In practice, however, frontline educators do not function as passive executors of policy. Instead, confronted with rigid scheduling structures, classroom shortages, and organizational pressures, teachers exercise professional discretion by modifying schedules, adjusting instructional pacing, and restructuring classroom transitions to cope with systemic overload. Consequently, the revised K to 10 curricula, as implemented in actual school settings, becomes a negotiated and adaptive version shaped by the survival demands of local educational environments.

This structural burden is further intensified by pedagogical and instructional adjustments required under the revised curriculum. Indicator 2, which measured the difficulty of translating compressed curriculum competencies into daily classroom objectives, obtained a weighted mean of 4.07, while Indicator 3, which examined the challenge of managing student transitions to merged or restructured subject areas, registered a weighted mean of 3.79. Both indicators were verbally interpreted as Highly Challenging.

One informant explained:

*"On paper, the de-cluttering sounds beneficial because the previous budget of work was heavily congested. However, the compression actually made daily lesson planning more complicated. In merging certain English and literacy competencies, the curriculum assumes that students already possess strong foundational skills. In our school, many Grade 7 students are still struggling readers. Whenever I attempt to implement compressed higher-order lessons, I am forced to pause and spend several days teaching prerequisite remedial concepts. The de-cluttering did not reduce the workload; it merely required us to compress more remedial instruction into an abstract and condensed framework."*

These findings demonstrate that curricular "de-cluttering" does not automatically reduce the cognitive and operational demands placed upon teachers. Rather, educators experience heightened pedagogical pressure as they attempt to unpack broad national competencies into realistic daily learning targets while simultaneously addressing learning gaps and student confusion arising from merged subject configurations.

Conversely, the findings reveal comparatively lower levels of challenge in relation to institutional assessment and grading mechanisms. Indicator 7, which evaluated the utilization of revised grading weights and computation procedures, obtained the lowest weighted mean in this dimension at 2.43, interpreted as *Moderately Challenging*. Similarly, manageable levels of difficulty were reflected in maintaining alignment between formative and summative assessments (Indicator 9, WM = 2.69) and objectively evaluating learner performance within newly integrated curricular domains such as peace and values education (Indicator 8, WM = 2.79).

Despite these relatively lower statistical indices, one informant emphasized lingering implementation concerns:

*"The grading guidelines under DepEd Order No. 010, s. 2024 appear systematic, but they still generate extensive debates during departmental grading periods. Because multiple sub-competencies have been merged, establishing consistent and uniform rubrics for performance tasks becomes highly subjective. One teacher grades strictly, while another grades leniently. We spend hours discussing grading disagreements because the centralized guidelines lack precise localized descriptors for the newly integrated subject structures."*

These lower weighted means nonetheless suggest that when policy guidelines are highly technical, procedural, and mathematically structured, public-school teachers are generally able to adapt with less operational resistance. The algorithmic clarity embedded within grading templates and computerized computation matrices appears to minimize ambiguity in implementation. As a result, the most critical points of friction in the MATATAG reform are not found in assessment mechanics but rather in physical infrastructure limitations and the pedagogical complexities of curriculum unpacking and instructional delivery.

### *B. Level of Challenge in terms of Resource Allocation and Procurement Mandates*

Table 2 presents the level of challenge encountered by public secondary school teachers regarding Resource Allocation and Procurement Mandates under Memorandum DM-CT-2024 during the implementation of the revised curriculum. The data revealed an overall mean score of 4.087, verbally interpreted as Highly Challenging. Notably, this challenge is even more pronounced when comparing across different school settings. For example, while urban periphery schools reported slightly lower difficulties in material access due to better infrastructure, both mountain and island/coastal schools consistently reflected mean scores above 4.0, underscoring severe difficulties related to delayed textbook deliveries, unreliable internet access, and inadequate printing resources. This comparative pattern highlights that challenges in resource acquisition, digital accessibility, and instructional material delivery are not uniformly distributed but are significantly exacerbated in geographically isolated and disadvantaged areas. The findings confirm that, although the Department of Education's curriculum design may be pedagogically sound in principle, its operationalization is significantly constrained by severe resource inadequacies in less accessible school contexts, rendering macro-level procurement directives particularly difficult to execute at the school level. These disparities reinforce curriculum implementation frameworks that argue the fidelity of educational reform depends not only on policy intent but also on the timely and equitable synchronization of instructional resources, logistical support, and physical infrastructure, especially in the most vulnerable schools.

A closer examination of the data reveals that the most severe challenges are directly linked to supply chain inefficiencies and digital infrastructural deficits. Indicator 2, which measured instructional delays caused by the late delivery or non-availability of centrally provided learning resources, generated the highest weighted mean in the dataset at 4.87, interpreted as *Highly Challenging*. This was followed by Indicator 3, which assessed server downtimes, crashes, and loading failures when accessing learning portals for instructional materials (WM = 4.79), and Indicator 1, which examined access to physical textbooks and learner materials before prescribed timelines (WM = 4.65). These findings strongly suggest that teachers are being held accountable for timely curriculum delivery despite not being provided with the minimum instructional resources necessary to fulfill such expectations. Consequently, material shortages disrupt instructional continuity and compromise the structured pacing prescribed under the revised curriculum.

This statistical pattern was strongly reinforced by the narratives of the informants. One teacher explained:

*"We have not received a single complete physical textbook matching the MATATAG requirements for our grade levels only ecopies of lesson exemplars, this absence has altered everything. I cannot assign traditional homework reading because the students have no books at home. My daily instruction has shifted from interactive facilitation to heavy lecturing and writing everything on the blackboard, which consumes valuable instructional minutes just to get the text copied."*

This testimony illustrates how the absence of basic learning materials fundamentally transforms classroom pedagogy.

Table 2
Resource allocation and procurement mandates

| **Indicators/Policy Mandates** | **WM** | **Int** |
|---|---|---|
| Accessing physical textbooks and target learner's materials before the start of the specified instructional timelines. | 4.65 | HC |
| Dealing with instructional delays caused by the late delivery or non-availability of centrally provided learning resources. | 4.87 | HC |
| Navigating learning portals (e.g., DepEd LMS, portals) due to server down-times, crashes, or loading errors when pulling instructional materials. | 4.79 | HC |
| Overcoming localized internet connectivity and electricity limitations when downloading digital Lesson Exemplars (LE) and Learning Activity Sheets (LAS). | 4.37 | HC |
| Adapting standardized, centrally issued Lesson Exemplars to fit the actual reading literacy levels of students in your local classroom. | 4.21 | HC |
| Modifying rigid digital learning worksheets for classrooms that completely lack computer equipment or digital screens. | 4.10 | HC |
| Securing sufficient school-level printing supplies (e.g., bond paper, printer ink) subsidized by your school's Maintenance and Other Operating Expenses (MOOE). | 2.32 | SLC |
| Spending out-of-pocket personal money to print, photocopy, or reproduce necessary MATATAG learning materials for students. | 2.79 | MC |
| Managing large class sizes relative to the actual volume of printed learning sheets available per lesson. | 4.69 | HC |
| **Overall Mean** | **4.087** | **HC** |

Rather than functioning as facilitators of higher-order learning, teachers are forced to revert to survival-oriented instructional strategies centered on board work, repetitive copying, and teacher-dominated lectures. Such realities significantly undermine the learner-centered philosophy of the MATATAG curriculum.

These findings are further supported by a 2026 systematic review conducted by RSIS International on MATATAG curriculum implementation, which identified persistent system-level constraints—particularly severe shortages in centralized learning materials and prolonged textbook delivery delays—as major impediments to instructional depth and properly sequenced formative assessment cycles.

The macro-level failure in procurement consequently shifts the operational burden downward to localized digital and physical adaptation mechanisms. This is reflected in Indicator 9, which measured the challenge of managing large class sizes relative to the limited volume of printed learning materials (WM = 4.69), Indicator 4, which examined internet connectivity and electricity interruptions affecting the downloading of Lesson Exemplars (LE) and Learning Activity Sheets (LAS) (WM = 4.37), and Indicator 5, which assessed the difficulty of contextualizing centrally issued Lesson Exemplars to match localized literacy levels (WM = 4.21). These findings indicate a compounding institutional crisis. When centrally distributed physical materials fail to arrive, teachers attempt to rely on digital alternatives; however, these efforts are hindered by poor internet connectivity, unstable electricity supply, and insufficient technological infrastructure at the school level.

One informant vividly described this recurring struggle:

"*Our internet connectivity is highly unstable, and during rainy weeks, we experience persistent power outages. When the power comes back, the school copier is overwhelmed by teachers lining up. Often, the digital link from the central portal is corrupted or altered at the last minute. When the technology breaks down, I have to write the entire Learning Activity Sheet (LAS) by hand on a manila paper right before class starts."*

This statement exposes the precarious dependence of curriculum delivery on fragile digital infrastructures that many public schools are ill-equipped to sustain. It further demonstrates how technological breakdowns intensify teacher workload by forcing educators to manually reproduce instructional materials under extreme time pressure. Moreover, the rigidity of standardized digital exemplars often fails to consider the actual literacy conditions of learners in diverse local contexts. As a result, teachers must devote additional time to downloading, revising, contextualizing, and simplifying centrally produced materials to make them developmentally appropriate for their students.

These operational realities parallel the findings of Garcia (2024) and Bautista (2024), who documented that rural and suburban public schools frequently lack adequate ICT resources and physical instructional materials necessary for modern curriculum delivery. Their studies likewise concluded that these deficiencies slow the transmission of 21st-century competencies and overload teachers with unintended administrative and adaptive responsibilities.

Conversely, the data reflected a comparatively lower level of challenge regarding school-level printing supplies subsidized through the Maintenance and Other Operating Expenses (MOOE) fund, with Indicator 7 yielding the lowest weighted mean at 2.32, interpreted as *Slightly Challenging*. However, Indicator 8 still generated a weighted mean of 2.79 (*Moderately Challenging*) regarding teachers spending personal money to print, photocopy, or reproduce instructional materials for students.

This statistical contrast reveals a compelling institutional paradox. Although local school funding mechanisms appear capable of providing foundational supplies such as bond paper and printer ink, the sheer volume of weekly printing demands under the MATATAG curriculum rapidly exhausts these allocations, particularly in overcrowded classrooms. Consequently, teachers feel compelled to absorb the remaining financial burden to ensure uninterrupted learning continuity.

As one informant disclosed:

*"Our school's MOOE allocation covers the massive printing requirements of the MATATAG curriculum. The bond paper and ink allocation from the office usually run out by the third week of the grading period. To survive, I spend from my own pocket just to buy extra reams of paper and ink refills."*

This testimony highlights the emergence of teacher-funded coping mechanisms as an informal yet normalized response to institutional resource deficits. Such practices directly corroborate the findings of Lopez (2023) and studies conducted by the Schools Division of Iloilo, which noted that systemic shortages during major curriculum reforms often compel teachers to engage in personal financial sacrifices in order to bypass structural limitations and sustain instructional delivery.

Table 3
Professional training models and mentorship

| Indicators/Policy Mandates | WM | Int. |
|---|---|---|
| Overcoming the dilution of training quality caused by the cascading "train-the-trainer" seminar model as it moves from national down to the division level. | 2.14 | SLC |
| Applying abstract curriculum theories taught during mass seminars to the actual daily reality of managing a classroom. | 2.87 | MC |
| The lack of comprehensive, hands-on workshops during mass training rollouts (e.g., actual demo teaching under the new framework). | 1.79 | SLC |
| Utilizing school-based Learning Action Cell (LAC) sessions as a reliable environment to solve concrete, unexpected teaching difficulties. | 2.37 | SLC |
| Finding sufficient, uninterrupted time within the school week to conduct meaningful collaborative planning during LAC sessions. | 4.21 | HC |
| The lack of standardized, clear reference guides during LAC sessions to settle conflicting interpretations of the curriculum guidelines. | 3.20 | MC |
| Obtaining immediate, definitive answers from your School Principal or Department Head regarding ambiguous or confusing policy mandates. | 1.93 | SLC |
| Receiving constructive classroom observation feedback that gives you realistic solutions rather than purely administrative critiques. | 3.79 | HC |
| Relying on institutional mentors who themselves may not have been fully or clearly trained on the nuances of the MATATAG rollout. | 4.39 | HC |
| **Overall Mean** | **2.96** | **MC** |

While teachers continue to keep classrooms operational through extraordinary adaptability and personal commitment, the highly challenging demands associated with resource allocation and procurement mandates expose substantial weaknesses in the educational system's preparedness to sustain the MATATAG reform without disproportionately burdening its frontline educators.

### *C. Level of Challenge in terms of Professional Training Models and Mentorship Mandates*

Table 3 presents the level of challenge encountered by public secondary school teachers concerning Professional Training Models and Mentorship under the framework of DepEd Order No. 035, s. 2016 during the rollout of the MATATAG curriculum. The data yielded an overall mean score of 2.96, verbally interpreted as *Moderately Challenging*. This composite score indicates that while foundational professional development systems—such as localized orientations and administrative access to school supervisors—remain operational and functional, significant procedural deficiencies persist in peer mentorship structures and localized professional support systems. The findings imply that the primary obstacle to teacher readiness is not the absence of communication or resistance to change, but rather the limited structural capacity of school-based support networks to provide sustained and technically grounded assistance amid the substantial instructional changes introduced by the revised curriculum.

A closer examination of the data reveals that the most severe difficulties are concentrated in localized mentoring systems, collaborative planning structures, and instructional leadership capacity. Indicator 9, which evaluated teachers' reliance on institutional mentors who themselves may not have been comprehensively trained on the nuances of the curriculum rollout, registered the highest weighted mean at 4.39, interpreted as *Highly Challenging*. This was followed by Indicator 5, which measured the difficulty of securing sufficient uninterrupted time for meaningful collaborative planning during Learning Action Cell (LAC) sessions (WM = 4.21), and Indicator 8, which assessed the quality of classroom observation feedback and the extent to which it provided practical pedagogical solutions rather than purely administrative critiques (WM = 3.79).

The educational implication of this statistical cluster is the emergence of a compounding deficit in field-level technical assistance. During periods of rapid curriculum reform, Master Teachers, Department Heads, and School Heads are expected to function as frontline instructional leaders and pedagogical anchors. However, when these institutional mentors experience uncertainty or insufficient training themselves, the quality of mentoring deteriorates, causing feedback mechanisms to shift away from meaningful instructional guidance toward procedural compliance and bureaucratic caution.

This pattern was strongly reinforced by the qualitative interview responses of the informants. One teacher explained the limitations of the cascade training model:

*"The regional and division trainers focused heavily on discussing the legalities, the philosophy, and the PowerPoint slides sent from the Central Office. But when we asked, 'How do we actually teach this specific integrated competency to a class of 50 non-readers with zero textbooks?', they could not give a clear answer. By the time the training trickled down to us through the cascade model, it felt like a game of telephone—the practical pedagogical execution steps were completely diluted."*

This testimony demonstrates that while the cascade training model successfully transmitted policy awareness and conceptual understanding, it failed to preserve the practical instructional dimensions necessary for effective classroom implementation. As the training moved through multiple administrative layers, critical pedagogical details became increasingly abstract and disconnected from the actual realities of overcrowded and resource-deficient classrooms.

The mentorship gap is further intensified by severe time constraints within school operations. Although DepEd Order No. 035, s. 2016 institutionalized Learning Action Cell (LAC) sessions as a core mechanism for collaborative professional development, excessive teaching loads and administrative demands limit teachers' ability to engage in sustained instructional collaboration. One informant described the current state of LAC sessions in the following manner:

*"Our school tries to use Learning Action Cell (LAC) sessions, but they have largely devolved into administrative compliance checks rather than true instructional mentoring. Instead of collaborating on lesson planning or resolving curriculum confusion, our LAC sessions are spent rushing the completion of operational forms and filing paperwork to prove to supervisors that a LAC session took place."*

This narrative reveals how professional development structures intended for reflective collaboration and pedagogical problem-solving have gradually transformed into compliance-oriented administrative exercises. Rather than functioning as spaces for instructional innovation and teacher mentoring, LAC sessions are increasingly reduced to documentary obligations designed to satisfy monitoring requirements.

Similarly, the findings reveal a growing uncertainty in instructional leadership capacity at the school level. One teacher stated:

*"When we bring ambiguous instructions or policy gray areas to our principal or Department Head, they do not give us definitive, confident answers because they are also terrified of violating division or regional mandates. Their usual response is, 'Let's just wait for a formal clarification or memorandum from the Division Office.' This leaves us floating in limbo while we are actively teaching the class."*

This response highlights how institutional caution and bureaucratic rigidity create delays in decision-making at the school level. Instead of exercising adaptive instructional leadership, school administrators often defer action while

waiting for formal clarifications from higher offices, leaving teachers uncertain about how to proceed in real-time classroom situations. Consequently, frontline educators are left to independently interpret ambiguous policy directives while simultaneously managing active classroom instruction.

These findings strongly corroborate the study of Maraveles and Ducot (2025), who concluded that the early implementation phase of the MATATAG curriculum is significantly challenged by increased teacher workload and insufficient targeted professional support. Their study similarly emphasized that teachers struggle not because they reject reform, but because existing professional development systems fail to provide sustained, context-sensitive instructional assistance necessary for translating policy standards into effective classroom practice.

Conversely, the data reflected relatively low levels of challenge regarding macro-level training dissemination and immediate supervisory accessibility. Indicator 3, which measured the adequacy of comprehensive hands-on workshops during mass training rollouts, recorded the lowest weighted mean in the dataset at 1.79, interpreted as *Slightly Challenging*. This was followed by Indicator 7, which examined the ability to obtain immediate answers from School Principals or Department Heads regarding policy clarifications (WM = 1.93), and Indicator 1, which assessed the dilution of training quality through the cascading "train-the-trainer" model (WM = 2.14).

These lower weighted means suggest that the initial dissemination of policy information from the national level to school administrators was generally effective in establishing baseline awareness and conceptual familiarity with the MATATAG framework. Teachers appear confident in their understanding of the fundamental policy directives and acknowledge that school leaders remain approachable and communicative regarding administrative concerns. In essence,

Table 4
Thematic coding analysis on the level of challenge in the implementation of the revised K to 10 curriculum

| Raw Responses | Basic Theme | Organizing Theme | Global Theme |
|---|---|---|---|
| The 45-minute and 60-minute mandated time blocks completely collided with our physical reality. Our school administration had to artificially reduce transition periods and compress recess schedules. We are constantly rushing. | Time Block Rigidity | Structural Mismatch Between Policy and School Infrastructure | Street-Level Bureaucratic Adaptation Under Resource Constraints |
| On paper, the de-cluttering sounds beneficial because the previous budget of work was heavily congested. However, the compression actually made daily lesson planning more complicated. In merging certain English and literacy competencies, the curriculum assumes that students already possess strong foundational skills. In our school, many Grade 7 students are still struggling readers. | Curriculum Compression Paradox | Pedagogical Pressure from Compressed Content | Negotiated Policy Compromise at the Front Lines |
| We have not received a single complete physical textbook matching the MATATAG requirements for our grade levels, only e-copies of lesson exemplars. This absence has altered everything. I cannot assign traditional homework reading because the students have no books at home. My daily instruction has shifted from interactive facilitation to heavy lecturing and writing everything on the blackboard. | Material Resource Scarcity | Supply Chain Failure and Instructional Adaptation | Systemic Resource Gaps Driving Coping Mechanisms |
| Our internet connectivity is highly unstable, and during rainy weeks, we experience persistent power outages. When the power comes back, the school copier is overwhelmed by teachers lining up. Often, the digital link from the central portal is corrupted or altered at the last minute. When the technology breaks down, I have to write the entire Learning Activity Sheet (LAS) by hand on a manila paper right before class starts. | Digital Infrastructure Fragility | Technology-Dependent Delivery in Peripheral Environments | Geographic Isolation Amplifies Implementation Barriers |
| The regional and division trainers focused heavily on discussing the legalities, the philosophy, and the PowerPoint slides sent from the Central Office. But when we asked, "How do we actually teach this specific integrated competency to a class of 50 non-readers with zero textbooks?", they could not give a clear answer. By the time the training trickled down to us through the cascade model, it felt like a game of telephone—the practical pedagogical execution steps were completely diluted. | Cascade Model Information Dilution | Inadequate Professional Development Architecture | Bounded Rationality in Top-Down Implementation |
| Our school tries to use Learning Action Cell (LAC) sessions, but they have largely devolved into administrative compliance checks rather than true instructional mentoring. Instead of collaborating on lesson planning or resolving curriculum confusion, our LAC sessions are spent rushing the completion of operational forms and filing paperwork to prove to supervisors that a LAC session took place. | LAC Session Formalization | Professionalization Structures Co-opted by Compliance Demands | Institutional Bureaucratization Constraining Teacher Autonomy |
| When we bring ambiguous instructions or policy gray areas to our Principal or Department Head, they do not give us definitive, confident answers because they are also terrified of violating division or regional mandates. Their usual response is, "Let's just wait for a formal clarification or memorandum from the Division Office." This leaves us floating in limbo while we are actively teaching the class. | Leadership Uncertainty Cascading | Institutional Caution Producing Decision Delays | Bureaucratic Risk Aversion Disabling Adaptive Leadership |
| Our school's MOOE allocation covers the massive printing requirements of the MATATAG curriculum. The bond paper and ink allocation from the office usually run out by the third week of the grading period. To survive, I spend from my own pocket just to buy extra reams of paper and ink refills. | Teacher-Funded Resource Supplementation | Financial Burden Shifting to Frontline Educators | Personal Sacrifice as Hidden Implementation Cost |
| The grading guidelines under DepEd Order No. 010, s. 2024 appear systematic, but they still generate extensive debates during departmental grading periods. Because multiple sub-competencies have been merged, establishing consistent and uniform rubrics for performance tasks becomes highly subjective. One teacher grades strictly, while another grades leniently. | Subjective Implementation Variability | Procedural Clarity Masking Interpretive Chaos | Uniform Policy Creating Differential Outcomes |

the cascade model succeeded in achieving broad policy familiarization and organizational awareness.

This interpretation aligns with the findings of Prado and Asparin (2025), who observed that public school teachers generally demonstrate positive attitudes and sufficient conceptual understanding of the MATATAG curriculum. However, the study emphasized that the major difficulties of implementation do not stem from policy unfamiliarity, but rather from the localized execution challenges encountered during actual classroom practice. Ultimately, the findings of this study indicate that the greatest weakness of the professional training system lies not in the dissemination of information itself, but in the inability of institutional mentorship structures to provide sustained, practical, and context-responsive instructional support for teachers navigating complex educational reforms.

*D. Thematic Coding Analysis on Level of Challenges Encountered by Teachers in the implementation of DepEd Order No. 010, s. 2024*

The qualitative findings compiled in Table 4 present a multi-layered thematic network that illustrates how macro-level educational policy is heavily reshaped by micro-level institutional environments. By tracing the progression from raw teacher testimonies to basic, organizing, and global themes, the analysis exposes the operational friction experienced by educators during the MATATAG curriculum rollout. These patterns are systematically categorized under broad thematic clusters that map directly onto the realities of frontline policy implementation.

The first structural bottleneck stems from Time Block Rigidity, creating a Structural Mismatch Between Policy and School Infrastructure where mandated 45- and 60-minute blocks force schools to artificially cut recess and transition times. This logistical strain is compounded by the Curriculum Compression Paradox; instead of "de-cluttered" workloads, content compression inflicts intense Pedagogical Pressure from Compressed Content. By merging literacy competencies, the framework falsely assumes students possess strong foundational skills, ignoring actual classrooms populated by struggling readers. This structural squeeze forces teachers to slow down for remedial pacing, resulting in a Negotiated Policy Compromise at the Front Lines.

Material deficits represent a critical systemic failure, where a chronic textbook shortage has driven Material Resource Scarcity, forcing a regression from interactive facilitation to traditional lecturing and chalkboard copying. Left dependent on digital alternatives, teachers face Digital Infrastructure Fragility due to unstable internet and chronic power outages. When digital portals fail or alter last minute, educators deploy manual coping mechanisms, such as drafting learning sheets by hand on manila paper right before class. This vacuum shifts the burden downward; massive printing volumes rapidly exhaust school MOOE funds, triggering widespread Teacher-Funded Resource Supplementation as educators personally finance supplies to prevent instructional stoppage.

## 4. Analysis and Policy Implications

The implementation of the MATATAG Curriculum in the Division of Northern Samar uncovers a profound structural mismatch between macro-level administrative expectations and micro-level field realities. Framed through Michael Lipsky's Theory of Street-Level Bureaucracy, public secondary school teachers function not as passive executors of centralized directives, but as frontline policy brokers forced to use personal discretion to navigate chronic resource limitations and rigid systemic mandates. While the baseline quantitative survey yields a composite mean score of 3.23 (Moderately Challenging) for Policy Clarity and Structural Compliance, indicating that educators conceptually understand the theoretical framework and revised grading scales, significant operational friction occurs during classroom delivery. The most critical bottleneck is localized class scheduling (M=4.37, Highly Challenging), where rigid, centralized pacing schedules collide directly with local classroom shortages and large class sizes. Furthermore, translating high-level competencies into daily objectives (M=4.07) and managing student adjustments across merged subjects (M=3.79) are both perceived as Highly Challenging. This underscores that paper-based curriculum "de-cluttering" has not reduced workloads; instead, it shifts the cognitive and administrative burden onto teachers, who must continually improvise to make abstract national goals achievable for struggling learners.

## 5. Conclusion

The empirical and qualitative findings of this policy analysis reveal a pronounced structural disjunction between the macro-level policy formulation of the Revised K to 10 (MATATAG) Curriculum and its micro-level classroom implementation within the public secondary schools of the Division of Northern Samar. Viewed through Michael Lipsky's Theory of Street-Level Bureaucracy, public secondary school teachers in this peripheral division do not function as mechanical executors of centralized mandates; instead, they operate as active policy brokers who must constantly negotiate abstract national objectives against severe ground-level resource constraints. While the overarching policy adjustments, grading scales, and curricular de-cluttering are conceptually understood by educators yielding a Moderately Challenging composite score of 3.23 intense operational friction persists. The most critical bottleneck stems from a severe structural mismatch between centralized, standardized time configurations and actual school-level infrastructure realities, as evidenced by the severe difficulty teachers encounter when trying to resolve rigid class time blocks within public schools burdened by chronic classroom shortages and large class sizes. Furthermore, de-cluttering the curriculum on paper has not automatically reduced frontline cognitive workloads; rather, teachers experience intense pedagogical pressure as they exercise professional discretion to translate broad national competencies into realistic daily objectives while managing student confusion across merged subject areas.

Ultimately, this study concludes that the "actualized"

MATATAG curriculum experienced by learners in peripheral and vulnerable divisions is a negotiated compromise. Frontline educators are forced to routinely employ personal administrative discretion and informal coping mechanisms to survive systemic resource lags and structural constraints. For the reform to achieve its long-term goals of mitigating "learning poverty" without driving widespread teacher burnout and attrition, the educational governance paradigm must transition away from rigid compliance monitoring and pivot toward decentralized support, context-sensitive professional training, and equitable infrastructure augmentation.

## 6. Recommendations

Drawing from the empirical conclusions of this study, prioritized and refined recommendations are advanced for distinct stakeholders within the educational hierarchy.

First, the Department of Education Policy Formulators at the Central and Regional Offices should re-evaluate and introduce flexible policy addendums to DepEd Order No. 010, s. 2024. These addendums must grant local school heads the explicit administrative authority to modify mandated instructional time blocks and contextualize lesson delivery based on documented classroom shortages, geographic isolation, or severe weather disruptions.

Second, the Schools Division Office (SDO) of Northern Samar should design and implement an equitable, context-sensitive resource allocation network that prioritizes isolated island, coastal, and landlocked mountain schools by proactively delivering printed Lesson Exemplars and Learning Activity Sheets. Additionally, the SDO should formulate a localized financial buffer framework to augment school-level printing allocations, directly protecting frontline teachers from out-of-pocket financial strain and resource improvisation.

Third, School Heads and instructional leaders should maximize school-level administrative autonomy under the Principle of Shared Governance to transform school-based Learning Action Cell (LAC) sessions into reliable support frameworks focused on building context-specific assessment toolkits and collaborative lesson plans rather than routine administrative updates. School leaders must also equip coordinators and master teachers to provide definitive resolutions to classroom transitions while actively shielding educators from administrative overload to prioritize their well-being.

Fourth, Teacher Education Institutions (TEIs) should realign pre-service teacher preparation pipelines to mirror contemporary, decentralized classroom realities by incorporating modules on street-level bureaucracy, localized curriculum mapping, and material improvisation methods into the bachelor's curriculum to graduate structurally prepared, resilient educators.

Finally, Future Researchers should conduct subsequent longitudinal or comparative studies across other vulnerable,

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