Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

NOV 17 2026

REGIONAL MEMORANDUM
No. 1331, s. 2026

GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS FOR ACTIVITIES RELATED TO HAULING AND DELIVERY OF ELEMENTARY TEXTBOOKS AND TEACHER'S MANUALS

To: Schools Division Superintendents
All Others Concerned

1. Attached is DepEd Memorandum No. DM-OULS-2026-278 from the Office of the Undersecretary for Learning Systems regarding the Guidelines on the Utilization of Program Support Funds for Activities Related to Hauling and Delivery of Elementary Textbooks and Teacher's Manuals.

2. Attached is the allocation list per SDO.

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

RAMIR B. UYTICO EdD, CESO III
Regional Director

Encl.: As stated
Reference: As stated
To be indicated in the Perpetual Index
under the following subjects:

DELIVERY LEARNING RESOURCES

RLB/CLMD- GUIDELINES ON THE UTILIZATION OF PSF FOR HAULING AND DELIVERY OF TXs AND TMs
000/November 16, 2026

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Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM
DM-OULS-2026-278

TO : **ALL REGIONAL DIRECTORS**

FROM : Carmela C. Oracion
CARMELA C. ORACION
Undersecretary for Learning Systems

SUBJECT : **GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS FOR ACTIVITIES RELATED TO HAULING AND DELIVERY OF ELEMENTARY TEXTBOOKS AND TEACHER'S MANUALS**

DATE : July 07, 2026

1. This memorandum establishes guidelines on the release and utilization of Program Support Funds (PSF) for the hauling and delivery of Elementary Textbooks (TXs) and Teacher's Manuals (TMs). It is to be noted that delivery drop-off points of elementary TXs and TMs are at district offices/central schools to minimize delivery time and avoid spoilage and damages.

2. A total budget amounting to **Two Hundred Seventy-Nine Million, Three Hundred Nine Thousand, Nine Hundred Pesos (P279,309,900.00)** under the **FY 2025 (R.A 12116) Textbooks and Other Instructional Materials (TBIMs) Fund** shall be downloaded to the Regional Offices (ROs) to cover the delivery of printed TXs and TMs for elementary schools.

3. Upon receipt by the Bureau of Learning Resources (BLR) of the Letter of Acceptance, the same shall be forwarded to the Budget Division for the preparation and processing of the corresponding Sub-Allotment Release Orders (Sub-AROs) to the ROs. The ROs are hereby advised to commence the preparation of procurement documents and conduct procurement planning activities. The Program Support Fund (PSF) may be further downloaded to Schools Division Offices (SDOs) or directly to the schools, as applicable.

4. The ROs, SDOs, or Schools may conduct any applicable procurement modality pursuant to Republic Act No. 12009 or the New Government Procurement Act and its Implementing Rules and Regulations (IRR).

5. The following annexes are provided for further information and guidance of the ROs regarding the procurement project, and may also be accessed through this link: https://tinyurl.com/Annexes-Guidelines-Hauling

    a. **Annex A**: Quantity of Learning Resources per region and Summary of Financial Allocation Cost;

b. **Annex B**: Statement of Expenditure (SOE), that should be duly certified by the Regional Accountant and approved by the Regional Director; and
c. **Annex C:** Allocation List per Grade Level.

6. Any excess amount or resulting balance may be utilized for expenses related to the implementation of the programs, activities, and projects (PAPs) covered by this issuance, subject to existing budgeting, accounting, auditing, and procurement laws, rules and regulations, and the economy measures prescribed under National Budget Circular No. 602, s. 2026. For this purpose, "related expenses" shall refer to those that contribute to a common particular outcome aligned with the objective of this issuance, specifically involving operational requirements or support services essential to program delivery. These may include:
    a. Procurement of semi-expendable items (goods below the capitalization threshold);
    b. Conduct of workshops and capacity-building activities;
    c. Travel expenses; and
    d. Other essential operational needs directly supporting program implementation.

7. The BLR-Learning Resource Production Division shall request the Finance Service-Budget Division of DepEd Central Office to prepare and issue the Sub-AROs to the ROs.

8. The use of funds herein shall be in accordance with existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.

9. All downloaded funds under FY 2025 (R.A 12116) TBIMs Fund must be obligated and disbursed on or before **December 31, 2026.** The ROs or SDOs, as the case may be, shall ensure that the obligation and disbursement of these funds are in accordance with the Cash-Based Budgeting System and consistent with the General Provision of the FY 2025 GAA.

10. The ROs shall submit an SOE to BLR using the template in **Annex B**. If funds are downloaded to the SDOs, they shall submit an SOE to their respective ROs, certified by the Division Accountant and approved by the Schools Division Superintendent. The ROs shall consolidate the SOEs and submit the consolidated report to BLR via email at blr.od@deped.gov.ph, with a copy furnished to blr.lrpd@deped.gov.ph, on the 30th day of the month following the month in which the funds were directly released to the region, and every month thereafter until the said funds have been fully utilized.

11. BLR shall continuously gather feedback on fund utilization and procurement challenges through SOE submissions, field visits, and virtual consultations.

12. For your guidance and strict compliance.

Copy furnished:

MALCOLM S. GARMA
Undersecretary for Operations

ATTY. EDSON BYRON K. SY
Assistant Secretary
Officer-in-Charge
Office of the Undersecretary for Finance

Annex A

Program Support Fund (PSF) Allocation per SDO for the Activities related to Hauling and Delivery of Elementary Textbooks and Teacher's Manuals

No.	SDO	Total	Amount Allocated
1	Bacolod City	46	**296,930**
2	Bago City	36	**232,380**
3	Bais City	41	**264,655**
4	Bayawan City	70	**451,850**
5	Cadiz City	51	**329,205**
6	Canlaon City	28	**180,740**
7	Dumaguete City	18	**116,190**
8	Escalante City	28	**180,740**
9	Guihulngan City	77	**497,035**
10	Himamaylan City	47	**303,385**
11	Kabankalan City	70	**451,850**
12	La Carlota City	25	**161,375**
13	Negros Occidental (including Talisay City)	481	**3,104,855**
14	Negros Oriental	404	**2,607,820**
15	Sagay City	53	**342,115**
16	San Carlos City	61	**393,755**
17	Silay City	33	**213,015**
18	Sipalay City	35	**225,925**
19	Siquijor	64	**413,120**
20	Tanjay City	71	**458,305**
21	Victorias City	20	**129,100**
	TOTAL	**1759**	**11,354,345**

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