



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

APR 28 2026

REGIONAL MEMORANDUM
No. 417, s. 2026

**DOWNLOADING AND UTILIZATION OF FUNDS FOR THE TRANSPORTATION
AND TEACHING AID (TTA) ALLOWANCES OF ALS TEACHERS
(1ST SEMESTER, SY 2025-2026)**

To: Schools Division Superintendents
All Others Concerned

1. Relative to the attached DepEd Memorandum No. DM-OULS-2026 from the Office of the Undersecretary for Learning Systems titled Downloading of Funds to Regional Offices for the 1st Semester of School Year 2025-2026 Transportation and Teaching Aid Allowances, this Office announces the Downloading and Utilization of Funds for the TTA Allowance of ALS Teachers for the 1st Semester of SY 2025-2026.
2. All concerned offices shall strictly adhere to DepEd Memorandum No. 070, s. 2023 titled "Guidelines on the Provision of Transportation and Teaching Aid Allowances to Alternative Learning System Teachers and DepEd-Engaged Community ALS Implementors Starting Fiscal Year 2022 and Years Thereafter" in the utilization of the downloaded funds.
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:

ALTERNATIVE LEARNING SYSTEM FINANCE ALLOWANCE

NTG/CLMD-RMWLC- Downloading and Utilization of Funds for the Transportation and Teaching Aid (TTA) ALLOWANCE of ALS Teachers (1st Semester, SY 2025-2026)000/April 24, 2026



Address: Batinguel, Dumaguete City, 6200
Telephone Nos:
Email Address: nir@deped.gov.ph
Website: <https://depednir.net>



Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM DM-OULS-2026-

TO : **ALL REGIONAL DIRECTORS**

FROM : **CARMELA C. ORACION**
Assistant Secretary *CC Oracion*
OIC-Undersecretary for Learning Systems
concurrent Executive Director, Education and Workforce
Development Group Secretariat

SUBJECT : **DOWNLOADING OF FUNDS TO REGIONAL OFFICES FOR THE 1ST
SEMESTER OF SCHOOL YEAR 2025 – 2026 TRANSPORTATION
AND TEACHING AID ALLOWANCES**

DATE : February 26, 2026

The Department of Education (DepEd), through the Bureau of Alternative Education (BAE), will download funds to the Regional Offices (ROs) for the Transportation and Teaching Aid (TTA) Allowance of Alternative Learning System (ALS) teachers for the first semester of School Year 2025–2026.

In this regard, all ROs are reminded to strictly comply with DepEd Memorandum No. 070, s. 2023, titled “Guidelines on the Provision of Transportation and Teaching Aid Allowances to Alternative Learning System Teachers and DepEd-Engaged Community ALS Implementors Starting Fiscal Year 2022 and Years Thereafter.” Particular attention should be given to Section V, which outlines the procedures for the allocation, release, utilization, disbursement, and liquidation of funds for these allowances.

Additionally, reporting requirements must be followed as specified in Items 40–41 of the same Memorandum. Strict adherence to these guidelines ensures timely and proper management of TTA funds.

Should there be clarifications and/or queries, you may contact Mr. Jonathan B. Caracas, Supervising Education Program Specialist of BAE, via email at jonathan.caracas@deped.gov.ph with copy furnished to bae.od@deped.gov.ph.

Immediate dissemination of this memorandum is directed.

Copy furnished:

MALCOLM S. GARMA
Undersecretary for Operations



1/F Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City
Direct Line: (632) 8633-7202/8687-4146 E-mail: ouct@deped.gov.ph



Region	Division	Allocation	Total
VI			8,257,975.00
	Aklan	1,090,200.00	
	Antique	1,201,875.00	
	Capiz City	1,175,725.00	
	Guimaras	601,775.00	
	Iloilo	3,073,000.00	
	Iloilo City	588,850.00	
	Passi City	265,775.00	
	Roxas City	260,775.00	

NIR			8,174,175.00
1	Bacolod City	394,025.00	
2	Bago City	377,775.00	
3	Bals City	191,075.00	
4	Bayawan City	347,350.00	
5	Cadiz City	556,600.00	
6	Carlaon City	74,700.00	
7	Dumaguete City	143,150.00	
8	Escalante City	141,275.00	
9	Guihulngan City	352,250.00	
10	Himamaylan City	149,400.00	
11	Kabankalan City	360,375.00	
12	La Carlota City	437,800.00	
13	Negros Occidental	1,479,525.00	
14	Negros Oriental	1,316,900.00	
15	Sagay City	371,925.00	
16	San Carlos City	302,550.00	
17	Silay City	349,125.00	
18	Sipalay City	146,900.00	
19	Siquijor	230,875.00	
20	Tanjay City	307,450.00	
	Victorias City	143,150.00	

VII			10,057,650.00
	Bogo City	49,800.00	
	Bohol	2,888,325.00	
	Carcar City	323,075.00	
	Cebu	3,237,725.00	
	Cebu City	1,259,900.00	
	City of Naga, Cebu	220,350.00	
	Danao City	192,950.00	
	Lapu-Lapu City	551,550.00	
	Mandaue City	463,725.00	
	Tagbilaran City	127,000.00	
	Talisay City	298,175.00	
	Toledo City	445,075.00	

VIII			11,916,433.00
	Baybay City	442,475.00	
	Billiran	827,225.00	
	Borongan City	269,200.00	
	Calbayog City	714,200.00	
	Catbalogan City	497,375.00	
	Eastern Samar	1,388,300.00	
	Leyte	554,733.00	
	Maasin City	476,750.00	
	Northern Samar	2,392,625.00	
	Ormoc City	614,900.00	
	Samar (Western Samar)	2,241,300.00	
	Southern Leyte	1,044,250.00	
	Tacloban City	453,100.00	



Republic of the Philippines
DEPARTMENT OF EDUCATION

Central Office

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA444 310300100003000 - Continuing Appropriations (FLO - ALS) Flexible Learning Options - Alternative Learning System (ALS)		REFERENCE: FY 2025 GAAAO dated 01/02/2025	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-NIR-26-01034
FUND CODE: 01102101		LEGAL BASIS: FY 2025 General Appropriations Act Republic Act (R.A.) No. 12116	DATE: 21-Mar-26
ORGANIZATION CODE: 070010100000			FISCAL YEAR: FY 2026
PURPOSE: <i>Transfer of Program Support Funds (PSF) for the Implementation of Alternative Learning System (ALS) Programs, Projects, and Activities.</i>			
To: The Regional Director Regional Office - NIR Dumaguete-Palimpinon Road, Brgy. Batinguel, Dumaguete City 070010300018			Region : <u>NIR</u>
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	8,174,175.00
AMOUNT IN WORDS: *** Eight Million One Hundred Seventy Four Thousand One Hundred Seventy Five Pesos Only ***			Total: <u>8,174,175.00</u>
NOTE: The MOOE or CO allotment herein sub-alloted are valid for obligation until December 31, 2026.			

The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-alloted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:

Cholita F. Tiong
CHOLITA F. TIONG
Chief Administrative Officer
Budget Division C₁

Approval for Transfer/Downloading of Funds:

Edson Byron K. Sison
ATTY. EDSON BYRON K. SISON
Assistant Secretary for Finance
OIC, Office of the Undersecretary for Finance