



Republic of the Philippines  
Department of Education  
NEGROS ISLAND REGION

MAY 05 2026

REGIONAL MEMORANDUM  
No. 445, s. 2026

**REITERATION OF THE FUND SOURCES FOR THE CONDUCT OF ORIENTATION  
OF OTHER DIVISION OFFICE PERSONNEL, SCHOOL HEADS, AND TEACHERS  
ON LEARNING SYSTEMS REFORM POLICIES**

To: Schools Division Superintendents  
All Others Concerned

1. Relative to the attached DepEd Memorandum No. DM-LS-026-147 titled Orientation of Other Division Office Personnel, School Heads, and Teachers on Learning Systems Reform Policies and as per information from the Central Office, this Office hereby reiterates the fund sources for the activities mentioned, to wit:

*"All expenses incurred in the conduct of these activities shall be charged against available and applicable local funds, such as but not limited to, existing but not yet obligated Program Support Funds downloaded and/or directly released FY 2025 (R.A. 12116) Basic Education Curriculum (BEC) Funds and the Human Resource Development for Personnel in Schools and Learning Centers (HRDPSLC) Funds.*

2. For queries, contact Ms. Jennifer Piodos, OIC – Chief Finance Officer, through 09173142563.

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:

CURRICULUM      FUNDS      ORIENTATION      POLICIES

GJH/CLMD-RM- REITERATION OF THE FUND SOURCES FOR THE CONDUCT OF ORIENTATION OF OTHER...  
000/May 4, 2026



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Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM  
DM-LS-2026-147

**TO :** Minister, Basic, Higher, and Technical Education, BARMM  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Curriculum and Learning Management Division Chiefs  
Curriculum Implementation Division Chiefs  
Public Elementary and Secondary School Heads  
All Others Concerned

**FROM :** *Carmela Oracion*  
CARMELA C. ORACION  
Assistant Secretary and Officer-in-Charge  
Office of the Undersecretary for Learning Systems

**SUBJECT :** **ORIENTATION OF OTHER DIVISION OFFICE PERSONNEL,  
SCHOOL HEADS, AND TEACHERS ON LEARNING SYSTEMS  
REFORM POLICIES**

**DATE :** 22 April 2026

1. The Department of Education (DepEd) ensures that policies are clearly disseminated across all governance levels to support effective and timely operationalization at the school level. In support of this objective, this Memorandum provides guidance on the conduct of orientation activities for other division office personnel, school heads and teachers to ensure clear understanding of policy intent, implementation requirements, and corresponding roles and responsibilities.
2. Following the issuance of DepEd Order No. 009 s. 2026, titled "*Guidelines on the Implementation of the Three-Term School Calendar in Basic Education*," and dissemination of other key reform policies on the revised guidelines on lesson planning, classroom assessment, grading system, and awards and recognition, flexible learning programs, education in emergencies, and Strengthened Senior High School Curriculum, DepEd through the Learning Systems Strand (LSS) and in coordination with the Regional Offices (ROs) shall the conduct the **Orientation for other Division Office Personnel, School Heads, and Teachers on Learning Systems Reform Policies from April 24 2026 to May 22, 2026.**
3. The orientation activities shall be designed to be practical, contextualized, and responsive to the operational realities of schools, consistent with the planning parameters set by the respective ROs and Schools Division Offices (SDOs) in coordination with LSS. These activities shall aim to optimize available resources, align activities with local conditions, and adopt delivery modalities that ensure broad reach and meaningful engagement of participants.

4. To ensure consistency of messaging and coordinated implementation, the prescribed training resource packages, as well as the roles and responsibilities of the ROs, SDOs, and the assigned LSS Executive Committee (ExeCom) Lead and support team, shall be strictly observed.
5. The respective ROs and/or SDOs shall issue the corresponding official memoranda, advisories, and related communications governing the conduct of their respective orientation activities, including the adopted orientation modality.
6. All expenses incurred in the conduct of these activities shall be charged against available and applicable local funds such as, but not limited to, existing but not yet obligated Program Support Funds downloaded and/or directly released FY 2025 (R.A. 12116) Basic Education Curriculum (BEC) Funds and the Human Resource Development for Personnel in Schools and Learning Centers (HRDPSLC) Funds. The purpose of using the balances of the PSFs and/or directly released funds is for the efficient utilization of public funds to ensure that the DepEd's programs and projects deliver maximum benefits to their intended stakeholders. Provided, however, funds already allocated for the Academic Recovery and Accessible Learning (ARAL) Program, under the Joint Memorandum dated 17 July 2025 shall not be utilized for this purpose.

Utilization of said funds shall be subject to the availability of allotments as determined by the ROs/SDOs and in accordance with the provisions on the use of available balances stipulated in the pertinent implementing guidelines governing the fund sources.

7. Furthermore, the orientation activities shall be included among the priority professional development programs of the National Educators Academy of the Philippines for teachers, school leaders, and other teaching-related staff. Accordingly, all expenses may likewise be charged against FY 2026 In-Service Training Funds of the ROs and/or SDOs, as appropriated under the FY 2026 HRDPSLC Funds.
8. In the event that such balances and/or sources are insufficient to cover the funding requirements for the conduct of activities, the same shall likewise be reported to the Office of the Undersecretary for Learning Systems (OULS). The OULS may download additional funds to cover priority areas with insufficient funding, subject to the availability of funds.
9. The utilization of funds shall be in accordance with existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.
10. Funds may be further downloaded to SDOs or schools, as applicable and cost-effective, to support the requirements for the conduct of orientation, provision of technical assistance, conduct of quality assurance and monitoring and evaluation on policy implementation, and participation in other related LSS-initiated activities.
11. 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. 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. Supplies and materials, and other training supplies;
  - d. Travel expenses; and
  - e. Other day-to-day operational needs directly supporting program implementation
12. For the Bangsamoro Autonomous Region in Muslim Mindanao, the determination of the appropriate fund source shall be under the authority of the Ministry of Basic, Higher, and Technical Education.
  13. The conduct of orientation activities shall observe and be in compliance with the DepEd Memorandum No. 18, s. 2026 (Implementation of Energy Conservation Protocols and Flexible Work Arrangements in the Department of Education Pursuant to Memorandum Circular No. 114).
  14. The Curriculum and Learning Management Division Chief or their designate shall prepare a consolidated Accomplishment Report to be submitted every 10th of each month. ROs shall submit the approved accomplishment reports to respective LSS ExeCom Lead Office to effectively monitor the utilization of funds, progress of orientation activities, and overall policy implementation. The template for the accomplishment report is provided in Annex A.
  15. For inquiries or concerns, please coordinate with the assigned LSS ExeCom Lead Office or access the LSS Policies Help Desk at: [bit.ly/LSSPoliciesHelpDesk](http://bit.ly/LSSPoliciesHelpDesk).

Regions	Learning Systems Strand ExeCom Lead	Contact
1, 2, 3, CAR, 4B, and NCR	OIC-Undersecretary Carmela C. Oracion Office of the Undersecretary for Learning Systems	Mark Angelo B. Abinsay Executive Assistant IV <a href="mailto:ouct@deped.gov.ph">ouct@deped.gov.ph</a>
4A, 5, 6, 7, 8, NIR	Assistant Secretary Jerome T. Buenviaje Office of the Assistant Secretary for Learning Systems	Alison Z. Salva Executive Assistant III <a href="mailto:oasct@deped.gov.ph">oasct@deped.gov.ph</a>
9, 10, 11, 12, CARAGA	Assistant Secretary Janir T. Datukan Office of the Assistant Secretary for Learning Systems	Michael Jo D. Obenza Executive Assistant III <a href="mailto:oasct.eaae@deped.gov.ph">oasct.eaae@deped.gov.ph</a>

16. Immediate dissemination of this memorandum is desired.



Republic of the Philippines

**Department of Education**

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

Annex A

**ACCOMPLISHMENT REPORT ON THE FUND UTILIZATION  
AND IMPLEMENTATION OF THE LEARNING SYSTEMS REFORM POLICIES**

Name of Region: \_\_\_\_\_

Name of SDO	Fund Source	Amount	Number of Other SDO Personnel Oriented	Number of School Heads Oriented	Number of Teachers Oriented	Number of Schools Reached	Disbursed Amount	Unobligated Amount	Status	Remarks

*Note: Please indicate the status of the orientation activities as Completed, On-going, or Pending, as applicable.*

**Prepared by:**

**Noted:**

\_\_\_\_\_  
Chief Education Program Supervisor  
Curriculum and Learning Management Division

\_\_\_\_\_  
Assistant Regional Director

**Approved:**

\_\_\_\_\_  
Regional Director