



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

OCT 29 2025

REGIONAL MEMORANDUM

No. 546, s. 2025

GUIDELINES ON THE UTILIZATION OF FISCAL YEAR 2024 CONTINUING APPROPRIATIONS AND FISCAL YEAR 2025 CURRENT APPROPRIATIONS BALANCES TO SUPPORT TEACHING AND LEARNING FOR KEY STAGE 1

To: Schools Division Superintendents
All Others Concerned

1. Attached is the Joint DepEd Memorandum from the Office of the Secretary and the Office of the Undersecretary for Learning Systems titled Guidelines on the Utilization of Fiscal Year 2024 Continuing Appropriations and Fiscal Year 2025 Current Appropriations Balances to Support Teaching and Learning for Key Stage 1.
2. 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 LEARNING RESOURCES ALLOTMENT

NTG/CLMD-RMWLC- Utilization of Fy 2024 Continuing Appropriations and FY 2025 Current Appropriations Balances to Support Teaching and Learning For Key Stage 1
000/October 28, 2025



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Republic of the Philippines

Department of Education

JOINT MEMORANDUM

TO : **ALL REGIONAL DIRECTORS
ALL OTHERS CONCERNED**

FROM : **ATTY. FATIMA LIPP D. PANONTONGAN**
*Undersecretary and Chief of Staff
Office of the Secretary*

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

SUBJECT : **GUIDELINES ON THE UTILIZATION OF FISCAL YEAR 2024
CONTINUING APPROPRIATIONS AND FISCAL YEAR 2025
CURRENT APPROPRIATIONS BALANCES TO SUPPORT
TEACHING AND LEARNING FOR KEY STAGE 1**

DATE : **10 October 2025**

1. The Department of Education (DepEd) issues this memorandum for the use of balances of unobligated Program Support Funds (PSF) which were downloaded and/or directly released to Regional Offices (ROs) for the implementation of programs, activities, and projects (PAPs) from Fiscal Year (FY) 2024 Continuing Appropriations and FY 2025 Current Appropriations. These balances shall be used to support teaching and learning for Key Stage 1 (KS1), in accordance with DepEd Order No. 28, s. 2025 entitled "*Guidelines on the Use of Balances from Fiscal Year 2024 (Republic Act No. 11975) Funds Under the Learning Systems Strand*", and DepEd Order No. 27, s. 2025 entitled "*Guidelines on the Use of Balances from Fiscal Year 2025 (Republic Act No. 12116) Funds Under the Learning Systems Strand*".
2. KS1 marks the initial developmental milestone in the K to 12 Program and serves as a crucial foundation for building essential literacy skills. During this stage, learners begin to develop phonological awareness, phonics, vocabulary, fluency, and comprehension. However, without sufficient instructional support and appropriate learning resources, learners may face significant challenges in acquiring these foundational competencies.
3. Additionally, KS1 learners are especially vulnerable to learning loss when classes are disrupted by disasters or other emergency situations. These interruptions result in loss of instructional time and contribute to delays in the development of

foundational literacy skills. As such, flexible learning opportunities become essential to ensure continuity in literacy development beyond regular class hours and outside the traditional classroom setting.

4. To further strengthen the implementation of KS1 and address these challenges, this Memorandum provides guidelines for the use of PSF for the following: (1) printing and delivery of storybooks; (2) supply and delivery of big books; (3) printing and delivery of leveled readers; (4) and development of structured pedagogy lesson guides. These initiatives aim to enhance literacy instruction and ensure that KS1 learners have continuous access to quality learning resources, both in and out of the classroom.
 - a. **Storybooks and big books** provide an engaging and accessible medium for learners to practice reading, expand vocabulary, and develop comprehension strategies independently or with minimal guidance from teachers or parents. Regular exposure to these resources can help mitigate potential learning gaps that may arise from various learning environments of KS1 learners.
 - b. **Leveled readers** provide a gradual and systematic approach to developing reading fluency and comprehension. These are designed to match learners' reading levels. These carefully crafted and organized books are designed to ensure that learners are neither overwhelmed nor frustrated. These help encourage a love for reading, build confidence, and set the stage for future learning.
 - c. **Reading Nook** is a designated, comfortable space within classrooms or school spaces that encourages independent reading. It provides learners with access to a variety of age- and level-appropriate reading materials, including storybooks, big books, and leveled readers. It also supports flexible learning opportunities and ensures all learners have access to quality reading experiences. The reading nooks shall have suitable storage containers for the reading materials and comfortable reading options like bean bags, puzzle mats or chairs.
 - d. **Structured pedagogy** is an educational approach that supports teachers in the implementation of the curriculum through clear lesson guides, aligned materials, and ongoing professional development. DepEd shall develop and disseminate structured pedagogy lesson guides as a focused and cost-effective way to strengthen teaching and learning in KS1.
5. The fund sources and releases related to the provision of support for KS1 are indicated below:

Fund Source	PAP/ Release	Activity/ Project	Amount of Allocation (PhP)
FY 2024 (RA 11975) Continui ng Appropria	RO Funds - Textbooks and Other Instructional Materials	Printing and Delivery of Storybooks (Tranche 1)	261,121,319.00
	(Downloaded as PSF to ROs)	Printing and Delivery of Leveled Readers for Key Stage 1 (Tranche 1)	48,713,291.00

tions	CO Funds - Flexible Learning Options - Learning Resources (For Downloading)	Printing and Delivery of Storybooks (Tranche 2)	5,142,181.00
		Supply and Delivery of Big Books for Key Stage 1	74,000,000.00
		Printing and Delivery of Leveled Readers for Key Stage 1 (Tranche 2)	181,051,500.00
FY 2025 (RA 12116) Current Appropriations	RO Funds - Textbooks and Other Instructional Materials (Downloaded as PSF to ROs)	Printing and Delivery of Structured Pedagogy Lesson Guides	799,999,200.00
	CO Funds - Textbooks and Other Instructional Materials (For Downloading)	Printing and Delivery of Structured Pedagogy Lesson Guides	185,000,900.00

6. Specific directives for reprioritization by specific PAP are included in the following sections of the enclosure:

Storybooks, Bigbooks and Leveled Readers

- Annex A - Guidelines for the printing and delivery of storybooks, supply and delivery of big books, and printing and delivery of leveled readers;
- Annex B - Technical specifications for the printing and delivery of storybooks;
- Annex C - Technical specifications for the printing and delivery of leveled readers;
- Annex D - Regional breakdown for the printing and delivery of storybooks;
- Annex E - Fund source for the printing and delivery of storybooks
- Annex F - Regional breakdown for the supply and delivery of big books;
- Annex G - List of recipient schools for the supply and delivery of big books;
- Annex H - Regional breakdown for the printing and delivery of leveled readers; and

Structured Pedagogy

- Annex I - Guidelines for structured pedagogy lesson guides for KS1; and
- Annex J - Regional breakdown and allowable expenses for structured pedagogy lesson guides

Reporting

- Annex K - Accomplishment report template

7. The ROs shall ensure the implementation of the programs funded by FY 2024 Continuing Appropriations within thirty (30) days, and those funded by FY 2025 Current Appropriations within sixty (60) days.

8. The validity of the funds is as follows:

- a. FY 2024 Continuing Fund pursuant to Republic Act No. 11975 (FY 2024 General Appropriations Act [GAA] and National Budget Circular NBC No. 592 (Guidelines on the Release of Funds for FY 2024 dated January 2, 2024) must be obligated and disbursed on or before December 31, 2025.
 - b. FY 2025 Current Fund pursuant to Republic Act No. 12116 (FY 2025 GAA) and NBC No. 595 (Guidelines on the Release of Funds for FY 2025 must be obligated and disbursed on or before December 31, 2026.
9. The technical specifications indicated in this Memorandum shall be strictly adhered to.
 10. The Regional Directors (RDs) shall ensure the timely delivery of the storybooks, bigbooks, and leveled readers to the identified recipient Schools Division Offices (SDOs)/Districts/schools or other delivery drop-off points that they deem most appropriate and logistically efficient.
 11. The PSF may be further downloaded to SDOs or schools, as applicable and cost-effective.
 12. For inquiries or concerns, please contact the appropriate office below or visit: bit.ly/OULSHelpDesk.

Bureau of Learning Resources - Office of the Director Email address: blr.od@deped.gov.ph	For concerns on the printing and delivery of storybooks, supply and delivery of big books, and printing and delivery of leveled readers
Bureau of Learning Delivery - Office of the Director Email address: bld.od@deped.gov.ph	For concerns on the printing and delivery of structured pedagogy lesson guides

13. Immediate dissemination of this memorandum is directed.

Annex A - Guidelines for the Printing and Delivery of Storybooks, Supply and Delivery of Big Books, and Printing and Delivery of Leveled Readers

1. The technical specifications as provided in this Memorandum shall be observed in the use of the funds.
2. While the budget is available through the Regional Offices (ROs), the printing and delivery of storybooks, supply and delivery of big books, and printing and delivery of leveled readers shall be facilitated by the Schools Division Offices (SDO). The SDOs, in coordination with the recipient schools, shall determine the corresponding physical target of their respective allocation based on the breakdown of the budget.
3. The learning materials for KS1 can be a tool for independent and self-paced learning. This initiative shall directly address their foundational learning needs. It prioritizes the provision of tangible, developmentally appropriate, and age-specific storybooks that will encourage reading and support literacy development among KS 1 learners. Storybooks provide learners with the opportunity to build early reading habits, develop language proficiency, and foster a lifelong love of reading. The budget for this initiative covers the following:
 - a. For the printing and delivery of storybooks, schools shall select titles based on their needs, appropriateness to grade level, and suitability to learners. The list of titles that have been quality assured by DepEd can be accessed through this link: <https://tinyurl.com/StorybookTitles>.

Furthermore, the amount allocated for operational expenses shall be utilized to purchase materials such as storage bins, plastic covers, art materials, decors, and others relative to the maintenance of reading nooks.

 - b. For the supply and delivery of big books, titles shall come from the list of supplementary learning resources (SLRs) identified, selected, and evaluated by the Regional Offices (ROs) specifically intended for Key Stage 1. [DM-CT-2024-103](#) and [DM-CT-2025-047](#) contain the existing list of SLRs.
 - c. For the printing and delivery of leveled readers, the list and copy of materials that have been quality assured by DepEd can be accessed through this link: <https://tinyurl.com/LeveledReadersBook>.
4. ROs and SDOs are hereby advised to immediately prepare and plan for the printing and delivery of storybooks and leveled readers as well as supply and delivery of big books in accordance with the identified allocation list upon receipt of funds.
5. The following considerations shall likewise be observed:
 - a. The activities to be funded shall be aligned with the goals and objectives of these guidelines.
 - b. The quantity of storybooks, bigbooks, and leveled readers to be printed shall be determined by the RDs based on the budget breakdown. Moreover, the quantity of the aforementioned materials provided should

not fall below the set physical targets to ensure sufficient learning resources for KS1 learners.

- c. Any balance remaining from the amount shall be allocated to the printing and delivery of additional story books, supply and delivery of additional big books, printing and delivery of additional leveled readers for KS1, and other operational needs directly supporting program implementation. ROs and/or SDOs are given the flexibility to fully expend the balances from the identified fund sources for purposes stated above.
 - d. The ROs shall ensure transparency and accountability in the utilization of the funds and provide regular monthly reports (**Annex K**) on the activities conducted and the allocation of funds.
 - e. Utilization of funds herein shall be in accordance with the existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.
6. Each school shall be responsible for the utilization and care of the materials, including their proper circulation between the reading nooks or school library as programmed in the allocation.
 7. The template for the accomplishment report is included in **Annex K**. ROs shall submit the aforementioned accomplishment reports monthly to the Bureau of Learning Resources (BLR) to effectively monitor the utilization of funds, obligation amount, unobligated amount, disbursement amount, and status of procurement, printing, and delivery, and the progress of project implementation as to the items procured, list of titles selected and used, grade levels covered, and number of new established and improved reading nooks.

Annex B - Technical Specifications for the Printing and Delivery of Storybooks

Item	Technical Specifications
Book Size	<p>As indicated in the file (may not be resized)</p> <p>Schools shall select titles based on their needs, appropriateness to grade level, and suitability to learners. The list of titles that have been quality assured by DepEd can be accessed through this link: https://tinyurl.com/StorybookTitles</p>
Paper Requirement	<p>Cover: foldcote 10</p> <p>Inside pages: book paper at least 70 gsm</p>
Color	<p>Cover: 4/4</p> <p>Inside pages: 4/4</p>
Binding	Saddle stitched
Estimated amount per book	<p>For the estimated cost covering printing and delivery per book, please refer to the information in the link:</p> <p>https://tinyurl.com/BookCosting</p> <p>The estimated cost per book may vary depending on the prevailing market price in each Region.</p>
Target Number of Titles	maximum of 50
Number of Copies per Title	1
Additional requirement/s	<p>All printed materials shall include the appropriate attribution to the Licensor, the prescribed copyright notice and/or co-branding, in the manner specified in the link: https://tinyurl.com/KS1LegalMarks</p>

Based on the market scoping of the Bureau of Learning Resources and specifications of donated learning materials from The Asia Foundation.

Annex C - Technical Specifications for the Printing and Delivery of Leveled Readers

Item	Technical Specifications
Specifications for Leveled Readers	<p>The minimum technical requirements per leveled reader is indicated as follows:</p> <p>Level A Books Size: 7.125 x 5.5" (Folded) 14.25 x 5.5" (Spread) No. of pages: 12 PAGES + COVER Color: full color printing; cover with plastic lamination PAPER STOCK: COVER: C2S 180 INSIDE: C2S 120 FINISHING: PLASTIC LAMINATION ON COVER, FOLDING, Staple or Saddlestitch PRINTING: OFFSET</p> <p>Level A Box: COLOR: 4/0 PAPER STOCK: FOLDCOTE 20 FINISHING: PLASTIC LAMINATION PRINTING: OFFSET</p> <p>Level B Books Size: 7.125 x 5.5" (Folded) 14.25 x 5.5" (Spread) No. of pages: 12 PAGES + COVER Color: full color printing; cover with plastic lamination PAPER STOCK: COVER: C2S 180 INSIDE: C2S 120 FINISHING: PLASTIC LAMINATION ON COVER, FOLDING, Staple or Saddlestitch PRINTING: OFFSET</p> <p>Level B Box: COLOR: 4/0 PAPER STOCK: FOLDCOTE 20 FINISHING: PLASTIC LAMINATION PRINTING: OFFSET</p> <p>Level C Books Size: 7.125 x 5.5" (Folded) 14.25 x 5.5" (Spread) No. of pages: 16 PAGES + COVER Color: full color printing; cover with plastic lamination PAPER STOCK: COVER: C2S 180 INSIDE: C2S 120</p>

FINISHING: PLASTIC LAMINATION ON COVER,
FOLDING, Staple or Saddlestitch
PRINTING: OFFSET

Level C Box:

COLOR: 4/0

PAPER STOCK: FOLDCOTE 20

FINISHING: PLASTIC LAMINATION

PRINTING: OFFSET

Level D Books

Size: 7.125 x 5.5" (Folded)

14.25 x 5.5" (Spread)

No. of pages: 16 PAGES + COVER

Color: full color printing; cover with plastic
lamination

PAPER STOCK: COVER: C2S 180

INSIDE: C2S 120

FINISHING: PLASTIC LAMINATION ON COVER,
FOLDING, Staple or Saddlestitch

PRINTING: OFFSET

Level D Box:

COLOR: 4/0

PAPER STOCK: FOLDCOTE 20

FINISHING: PLASTIC LAMINATION

PRINTING: OFFSET

Level E Books

Size: 5.5 x 7.89" (Folded)

11 x 7.89" (Spread)

No. of pages: 16 PAGES + COVER

Color: full color printing; cover with plastic
lamination

PAPER STOCK: COVER: C2S 180

INSIDE: C2S 120

FINISHING: PLASTIC LAMINATION ON COVER,
FOLDING, Staple or Saddlestitch

PRINTING: OFFSET

Level E Box:

COLOR: 4/0

PAPER STOCK: FOLDCOTE 20

FINISHING: PLASTIC LAMINATION

PRINTING: OFFSET

Level F Books

Size: 5.5 x 7.89" (Folded)

11 x 7.89" (Spread)

No. of pages: 20 PAGES + COVER

Color: full color printing; cover with plastic
lamination

PAPER STOCK: COVER: C2S 180

	<p>INSIDE: C2S 120 FINISHING: PLASTIC LAMINATION ON COVER, FOLDING, Staple or Saddlestitch PRINTING: OFFSET</p> <p>Level F Box: COLOR: 4/0 PAPER STOCK: FOLDCOTE 20 FINISHING: PLASTIC LAMINATION PRINTING: OFFSET</p> <p>Level G Books Size: 5.91 x 8.01 inches⁷(Folded) 11.82 x 8.01⁷ (Spread) No. of pages: 20 PAGES + COVER Color: full color printing; cover with plastic lamination PAPER STOCK: COVER: C2S 180 INSIDE: C2S 120 FINISHING: PLASTIC LAMINATION ON COVER, FOLDING, Staple or Saddlestitch PRINTING: OFFSET</p> <p>Level G Box: COLOR: 4/0 PAPER STOCK: FOLDCOTE 20 FINISHING: PLASTIC LAMINATION PRINTING: OFFSET</p>
Link for the Sample layout and appearance for Filipino Leveled Readers	https://tinyurl.com/FLBSamples
Book Bag	A4 size, semi-transparent, sturdy
Target Number of Titles per Reading Level (<i>Level A to G</i>)	1
Number of Copies per Title	4
Number of Books per Book Bag	4
Additional requirement/s	All printed materials shall include the appropriate attribution to the Licensor, the prescribed copyright notice and/or co-branding, in the manner specified in the link: https://tinyurl.com/KS1LegalMarks

Based on the market scoping of the Bureau of Learning Resources and specifications of donated learning materials from Give Me A Book Foundation.

Annex D - Regional Breakdown for the Printing and Delivery of Storybooks for Key Stage 1

Fund Source: FY 2024 (R.A. No. 11975) FLO-LRs and TBIMs Continuing Fund

Region	Number of Elementary Schools	Allocation for Printing and Delivery of Storybooks (PhP)	Allocation for Operational Expenses (PhP) <i>(purchase of materials not limited to storage bins, plastic covers, art materials, decors, and others relative to the maintenance of reading nooks)</i>	TOTAL (PhP)
I	2,300	5,175,000	11,500,000	16,675,000
II	2,155	4,848,750	10,775,000	15,623,750
III	2,975	6,693,750	14,875,000	21,568,750
IV-A	2,751	6,189,750	13,755,000	19,944,750
IV-B	1,912	4,302,000	9,560,000	13,862,000
V	3,110	6,997,500	15,550,000	22,547,500
VI	3,349	7,535,250	16,745,000	24,280,250
VII	2,887	6,495,750	14,435,000	20,930,750
VIII	3,632	8,172,000	18,160,000	26,332,000
IX	2,521	5,672,250	12,605,000	18,277,250
X	2,077	4,673,250	10,385,000	15,058,250
XI	1,714	3,856,500	8,570,000	12,426,500
XII	1,650	3,712,500	8,250,000	11,962,500
CARAGA	1,661	3,737,250	8,305,000	12,042,250
CAR	1,526	3,433,500	7,630,000	11,063,500
NCR	506	1,138,500	2,530,000	3,668,500
TOTAL	36,726	82,633,500	183,630,000	266,263,500

**Region IX allocation includes Php3,030,500 for 418 schools in Sulu*

Annex E - Fund Source for the Printing and Delivery of Storybooks for Key Stage 1 based on Indicative Balances as of 30 June 2025

Fund Source: FY 2024 (R.A. No. 11975) FLO-LRs and TBIMs Continuing Fund

Region	Total Share of Region (PhP)	Tranche 1: Unobligated Balance of FY2024 Textbooks and IMs Already Downloaded in the Regions (PhP)	Tranche 2: Unobligated Balance of FY2024 CO Funds for Flexible Learning Options (PhP)
I	16,675,000	16,675,000	
II	15,623,750	15,623,750	
III	21,568,750	21,568,750	
IV-A	19,944,750	19,944,750	
IV-B	13,862,000	13,862,000	
V	22,547,500	22,547,500	
VI	24,280,250	24,280,250	
VII	20,930,750	20,930,750	
VIII	26,332,000	26,332,000	
IX	18,277,250	18,277,250	
X	15,058,250	15,058,250	
XI	12,426,500	12,426,500	
XII	11,962,500	11,962,500	
CARAGA	12,042,250	12,042,250	
CAR	11,063,500	5,921,319	5,142,181
NCR	3,668,500	3,668,500	
TOTAL	266,263,500	261,121,319	5,142,181

Annex F - Regional Breakdown and Fund Source for the Procurement of Big Books for Key Stage 1

Fund Source: FY 2024 (R.A. No. 11975) FLO-LRs

Region	Number of Recipient Schools	Total Share of Region (PhP)	Amount for Downloading from Unobligated Balance of FY2024 CO Funds for Flexible Learning Options (PhP)
I	5	2,824,427	2,824,427
II	5	2,824,427	2,824,427
V	13	7,343,511	7,343,511
VII	8	4,519,084	4,519,084
VIII	18	10,167,939	10,167,939
IX	21	11,862,595	11,862,595
X	27	15,251,910	15,251,910
XI	1	564,886	564,886
XII	31	17,511,450	17,511,450
CARAGA	2	1,129,771	1,129,771
TOTAL	131	74,000,000	74,000,000

Annex G - List of Recipient Schools for the Procurement of Big Books

Region	No. of Schools	Name of Schools	School ID
CARAGA	2	Domingo M. Alimboyong Memorial Integrated School	501272
		Paman-onan Elementary School	132912
Region I	5	Bacnono Elementary School	101264
		Dimantal Elementary School	101389
		Rabago Integrated School	502793
		San Vicente West Elementary School	101964
		Sitio Baong Elementary School	152002
Region II	5	Cabbo Elementary School	102814
		Capissayan Norte Elementary School	102652
		Fuga Island Integrated School	502080
		Niug Elementary School	102949
		Pinas Elementary School	102619
Region V	13	Alibuag Elementary School	113256
		Bacak Elementary School	113160
		Baras CS	113173
		Bon-ot Elementary School	113258
		Burgos Elementary School (Catanduanes)	113319
		Casay Elementary School (Camarines Sur)	112739
		Cotmo Elementary School (San Fernando)	112999
		Kinalangan Elementary School	112578
		Paniquihan Elementary School	113177
		San Vicente Elementary School (San Andres West)	113282
		Soboc Elementary School	113313
		Tambongon CS	113314
		Yocti Elementary School	113267
Region VII	8	Aya Elementary School	120312
		Balamban Central Elementary School	119018
		Canhabagat Integrated School	501217
		Can-ibuang Elementary School	119214
		Kal-anan Elementary School	119753
		Libjo Elementary School	120390
		Mampalasan Elementary School	120367
Suquib Elementary School	120599		
Region VIII	18	Barayong Elementary School	123622
		Bugho Elementary School	123583

		Bungliw Elementary School	123686
		Cadac-an Elementary School	122920
		Catmon Elementary School	192028
		Corocawayan Elementary School	123806
		Fatima Elementary School	123574
		Hiduroma Elementary School	123946
		Manlangit Elementary School	123821
		Nabulo Elementary School	123752
		Oyandik Elementary School	123644
		Pinanangnan Elementary School	123810
		Rebong Elementary School	123037
		San Lorenzo - Lawaan Elementary School	123887
		San Miguel Elementary School	123282
		Sugod Elementary School	123980
		Sugod Elementary School	193535
		Tubigan Elementary School	123983
Region IX	21	Banbanan Elementary School	124848
		Bolingan Elementary School	125844
		Boyugan East Elementary School	125093
		Cabong Elementary School	196514
		Canipay Norte Elementary School	125234
		Caracol Elementary School	124628
		Cayamcam Elementary School	125888
		Cocob Elementary School	124310
		Dinolan Elementary School	124713
		Kinakap Elementary School	124966
		Kumalarang CES SPED	196027
		Lambog Jubael Elementary School	124840
		Litan Elementary School	125072
		Maculay Elementary School	125503
		Matalang Elementary School	125248
		Pisaan Elementary School	125722
		San Antonio Elementary School	124385
		San Miguel Elementary School	124581
		Tibalos Elementary School	124846
		Timalang Elementary School	125632
		Timbabawan Elementary School	125908
Region X	27	Apil Integrated School	501972
		Bagong Tipan Elementary School	238502
		Barangay 9 Elementary School	199510
		Bunga Elementary School	127464
		Can-ayan Integrated School	500245
		Dolipos Alto Elementary School	127445
		Ilisan Elementary School	201011

		Indalasa Elementary School	126540
		Kagahuman Pigpawaan Ha Pagnanauwan	120601
		Kilabing Elementary School	126602
		Lalawan Elementary School	126542
		Linabo Central School	126544
		Malindang Elementary School	127448
		Managok Central School	126547
		Mapayag Integrated School	501853
		Masabud Elementary School	201005
		Matangpatang Elementary School	126549
		Poblacion 2 Elementary School	127458
		San Pedro Elementary School	127265
		Sawaga Elementary School	126552
		Southwestern Pob. Elementary School	127331
		Tag-ilanao Elementary School	126594
		Tagmaray Elementary School	126616
		Tipan Integrated School	501975
		Toliyok Elementary School	127473
		Tuyabang Alto Elementary School	127459
		Villaflor Elementary School	127475
Region XI	1	Liwanag Elementary School	128434
Region XII	31	Allab Elementary School	129892
		Alna IP Integrated School	502692
		Bo. Site Elementary School	130511
		Calatungan Elementary School	130450
		Datu Embangan PS	129882
		Desawo Elementary School	130811
		El Gawel Elementary School	211001
		Famorcan Elementary School	130425
		Flaviano Bartulaba Integrated School	500300
		Green Valley Integrated School	500830
		Guadalupe Elementary School	131405
		Isidro Hulom Elementary School	130515
		Kapayahan Elementary School	129907
		Lembotu Elementary School	208529
		Luis Casiple Sr. Integrated School	500294
		Mabini Elementary School	131376
		Magsaysay Elementary School	131391
		Maguid Elementary School	131188
		Malanduague Elementary School	130001
		Malanut Elementary School	137255
		Marbel 3 Elementary School	131378

		Marbel 4 Elementary School	131379
		Marbel 8 Elementary School	131396
		Morales Elementary School	131410
		Namnama Elementary School	131382
		New Abra Elementary School	130165
		Rotonda Elementary School	131383
		Sitio Lanao IP School	502694
		Tamala Elementary School	130481
		Toril Elementary School	130849
		Tran Elementary School	131118

Annex H - Regional Breakdown for the Printing and Delivery of Leveled Readers for Key Stage 1 including Book Bags

Fund Source: FY 2024 (R.A. No. 11975) FLO-LRs

Region	Number of Learners	Allocation for Printing of Books (PhP)	Allocation for Delivery (PhP)	Allocation for Book Bags (PhP)	TOTAL (PhP)
Region V	120,000	50,400,000	10,080,000	12,600,000	73,080,000
Region VIII	88,000	36,960,000	9,856,000	9,240,000	56,056,000
Region IX	81,500	34,230,000	9,128,000	8,557,500	51,915,500
TOTAL	289,500	121,590,000	29,064,000	30,397,500	181,051,500

Annex I - Guidelines for Structured Pedagogy Lesson Guides for Key Stage 1

1. To ensure that all schools offering Kindergarten to Grade 3 (Key Stage 1) have adequate teaching and learning support aligned with DepEd's priorities for foundational skills by 2025, funds shall be reprioritized towards the provision of **Structured Pedagogy Lesson Guides for Key Stage 1**.
2. This initiative will support teachers in facilitating high-quality learning experiences by providing structured pedagogy lesson guides aligned with the curriculum and designed with clear instructional strategies.
3. The following activities shall guide the fund utilization:

Inventory	
Key Outputs and Outcomes	<ul style="list-style-type: none"> • A single and updated set of available Lesson Guides for all learning areas of KS1 • Lesson guides are mapped to KS1 competencies • Lesson guides are accessible to teachers through a digital repository
Activities	<ul style="list-style-type: none"> • Tagging, refining, curating, organizing, and uploading of existing lesson guides and related teaching resources for KS1 • Conduct of a comprehensive review of available lesson plans to identify alignment with KS1 competencies and gaps in coverage
Responsibilities	<ul style="list-style-type: none"> • BLD will issue additional guidance on identifying a centralized digital repository which will be accessible to teachers nationwide • ROs and SDOs may organize new inventory activities or realign upcoming/existing activities to ensure coherence with the guidelines set by BLD

Development	
Key Outputs and Outcomes	<ul style="list-style-type: none"> • 100% of KS1 competencies have a structured pedagogy lesson guide
Activities	<ul style="list-style-type: none"> • Writing and production of new lesson guides to address gaps identified in the inventory • Integration of evidence-based strategies for literacy, numeracy, and other cross-cutting competencies (such as values formation, 21st century learning, among others) into lesson plans • Alignment with the Revised K-10 Curriculum and the priorities of foundational skills for KS1
Responsibilities	<ul style="list-style-type: none"> • BLD will issue additional guidance on design standards for structured pedagogy lesson guides • ROs and SDOs may organize new development activities or realign upcoming/existing activities to ensure coherence with the guidelines set by BLD

4. To ROs and SDOs are encouraged to follow this timeline:

Activity	Timeline	Stakeholders
National Orientation and Information Session <i>Virtual Session</i>	November 2025	Organizer: BLD Participants: RO and SDO focals
RO and SDO activities: Inventory and Development	November- December 2025	Organizers: RO and SDO focals
Launch of the Structured Pedagogy Toolkit <i>Virtual Session</i>	December 2025	Organizer: BLD Participants: RO and SDO focals, KS1 teachers, school heads
RO and SDO activities: Dissemination	December 2025 - March 2026	Organizers: RO and SDO focals

5. The following considerations shall likewise be observed:
- a. The activities to be funded by the PSF shall be aligned with the goals and objectives of the policy on the provision of structured pedagogy lesson guides for teachers.
 - b. The quantity of the lesson guides shall be determined by the RDs based on the budget breakdown. Moreover, the quantity of the aforementioned materials provided should not fall below the set physical targets.
 - c. The ROs shall ensure transparency and accountability in the utilization of the PSF and provide regular reports on the activities conducted and the allocation of funds.
 - d. Any remaining balance from the allocated amount shall be used for the printing and delivery of additional Structured Pedagogy Lesson Guides including incidental expenses related to the distribution to recipient SDOs/Districts and/or identified delivery drop-off points, as well as other implementation, monitoring, and evaluation activities. Additionally, ROs and/or SDOs are given the flexibility to fully expend the balances from the identified fund sources for purposes stated in this Memorandum.
6. Utilization of funds herein shall be in accordance with the existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.
7. The template for the accomplishment report is included in **Annex K**. ROs shall submit the aforementioned accomplishment reports monthly to BLD to effectively monitor the utilization of funds, obligation amount, unobligated amount, disbursement amount, and status of procurement, printing, and delivery, and the progress of project implementation as to the items procured, list of lesson guides, and learning areas.

Annex J - Regional Breakdown and Allowable Expenses for Structured Pedagogy Lesson Guides (KS1) - Part 1

A total amount of **Php 985,000,100.00** is allocated for KS1 Support Programs - Structured Pedagogy Lesson Guides with the following breakdown, based on KS1 student enrolment per region:

Region	Tranche 1: Unobligated Balance of FY 2025 Downloaded Funds for Textbooks and Other Instructional Materials (PhP)	Tranche 2: Unobligated Balance of FY 2025 Funds for and Other Instructional Materials (for downloading) (PhP)	Total (PhP)
Region I	36,124,000	8,353,739	44,477,739
Region II	27,468,800	6,352,223	33,821,023
Region III	91,628,000	21,189,039	112,817,039
Region IV-A	118,880,000	27,491,064	146,371,064
Region IV-B	29,723,200	6,873,554	36,596,754
Region V	55,346,400	12,798,919	68,145,319
Region VI	32,960,000	7,622,064	40,582,064
Region VII	51,779,200	11,974,004	63,753,204
Region VIII	39,683,200	9,176,804	48,860,004
Region IX	35,669,600	8,248,659	43,918,259
Region X	43,777,600	10,123,634	53,901,234
Region XI	44,148,800	10,209,474	54,358,274
Region XII	38,077,600	8,805,509	46,883,109
CARAGA	25,347,200	5,861,603	31,208,803
CAR	12,604,000	2,914,738	15,518,738
NIR*	40,229,600	9,303,159	49,532,759
NCR	76,552,000	17,702,714	94,254,714
TOTAL	799,999,200	185,000,900	985,000,100

**Funds shall be downloaded to SDO- Negros Oriental*

Annex K - Regional Breakdown and Allowable Expenses for Structured Pedagogy Lesson Guides (KS1) - Part 2

The allotment of program support funds which will be directly released to DepEd Regional Offices, may be further downloaded to Schools Division Offices (SDO) and used for the following purposes:

Allowable Expenses	Inventory	Development	Dissemination
Provision of Teaching-Learning Resources	Not applicable	Not applicable	Allowed
Provision of communication and advocacy materials	Not applicable	Not applicable	Allowed
Supplies and Other Materials	Allowed	Allowed	Allowed
Travel Expense	Allowed	Allowed	Allowed
Meals Expense	Allowed	Allowed	Allowed
Communications Expense	Allowed	Allowed	Allowed
Venue, board, and lodging	Allowed	Allowed	Allowed
Honoraria	Not applicable	Allowed	Allowed
Other program-related in compliance with the provision of the program guidelines, subject to the existing budgeting, accounting, auditing, and procurement rules and regulations.	Allowed	Allowed	Allowed

Annex K - Accomplishment Report Template

ACCOMPLISHMENT REPORT ON FUND UTILIZATION AND PROGRAM IMPLEMENTATION ON KEY STAGE 1 SUPPORT

Region	Fiscal Year	Sub-ARO Number	Sub-ARO Amount	Summary of Materials Printed/Distributed	Total Quantities	Cost Awarded	Obligated Amount	Disbursed Amount	Unobligated Amount	Status of Printing/Distribution	Remarks

Note: Please attach the following lists/reports:

For KS1: List of titles selected and used, grade levels covered, and number of new established and improved reading nooks
For Structured Pedagogy: List of lesson guides and learning areas.

Prepared by:

Regional Education Program Supervisor
 Learning Resources Management Section

Noted:

Chief Education Program Supervisor
 Curriculum and Learning Management Division

Recommending Approval:

Assistant Regional Director

Approved:

Regional Director