



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM
No. 589, s. 2026

JUN 16 2026

**GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS FOR
THE TECHNICAL ASSISTANCE ON THE IMPLEMENTATION
OF LEARNING SYSTEMS REFORM POLICIES**

To: Schools Division Superintendents
All Others Concerned

1. Attached is DepEd Memorandum No. DM-LS-2026-220 titled Guidelines on the Utilization of Program Support Funds for the Technical Assistance on the Implementation of Learning Systems Reform Policies.
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 FUNDS POLICIES

GJH/CLMD-RM- Guidelines on the Utilization of Program Support Funds for the Technical Assistance...
000/June 16, 2026



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Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM
DM-LS-2026-220

TO : **Regional Directors**
Schools Division Superintendents
Curriculum and Learning Management Division Chiefs
Curriculum Implementation Division Chiefs
All Others Concerned

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

SUBJECT : **GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS FOR THE TECHNICAL ASSISTANCE ON THE IMPLEMENTATION OF LEARNING SYSTEMS REFORM POLICIES**

DATE : 5 June 2026

1. In line with the issuance of Department of Education (DepEd) Order No. 009 s. 2026, titled "*Guidelines on the Implementation of the Three-Term School Calendar in Basic Education,*" and the dissemination of other key Learning Systems Reform Policies, DepEd, through the Learning Systems Strand (LSS) and in coordination with the Regional Offices (ROs), conducted the Orientations for Division Office personnel, School Heads, and Teachers from April 24 to May 22, 2026.
2. In view of the foregoing, LSS shall provide Program Support Funds (PSF) to Field Offices to facilitate the provision of technical assistance and ensure the effective implementation of these policies across all governance levels. This includes the targeted implementation support, operational guidance, and monitoring mechanisms to strengthen implementation, coordination, and compliance monitoring, with particular focus on supporting schools and teachers in classroom implementation, learner support, and day-to-day instructional delivery. It shall likewise support the systematic collection of feedback during the school opening, as the initial phase of implementation, to inform policy refinement and necessary adjustments.
3. A total budget amounting to **Twenty-Eight Million Nine Hundred Seventy-Seven Thousand Four Hundred Forty-Nine Pesos and Forty-Nine Centavos (P28,977,449.49)** under the **FY 2026 (R.A. 12314) Basic Education Curriculum (BEC) Funds** shall be allocated for these activities. The funds shall be downloaded to the ROs and Schools Division Offices (SDOs). Enclosed as **Annex A** is the detailed RO and SDO budget allocation.

4. Expenses related to the conduct of these activities may include, but are not limited to, costs for venue, meals and snacks, travel expenses, supplies and materials, and other necessary operational expenses directly related to the provision of technical assistance.
5. The utilization of funds shall be in accordance with existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.
6. The funds herein must be obligated and disbursed on or before **December 31, 2027**, in accordance with **R.A. 12314 (FY 2026 General Appropriations Act (GAA)) and National Budget Circular (NBC) No. 599 (Guidelines on the Release of Funds for Fiscal Year 2026)**. The obligation and disbursement of these funds must be in accordance with the Cash-Based Budgeting System.
7. 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.
8. The Curriculum and Learning Management Division Chief or their designate shall prepare a consolidated Accomplishment Report to be submitted on the 10th of each month. ROs shall submit the approved accomplishment reports to the respective LSS ExeCom Lead Office to effectively monitor the utilization of funds and overall policy implementation. The template for the accomplishment report is provided in **Annex B**.
9. For inquiries or concerns, please coordinate with the assigned LSS ExeCom Lead Office or access the LSS Policies Help Desk at: bit.ly/LSSPoliciesHelpDesk.

Regions	Learning Systems Strand ExeCom Lead
1, 2, 3, CAR, 4B, and NCR	Office of the Undersecretary for Learning Systems
4A, 5, 6, 7, 8, NIR	Office of the Assistant Secretary for Learning Systems (Education Assessment and Alternative Learning System)
9, 10, 11, 12, CARAGA	Office of the Assistant Secretary for Learning Systems (Curriculum Development, Learning Resources, and Learning Delivery)

10. Immediate dissemination of this memorandum is desired.

Annex A

Allocation List for Regional Offices and Schools Division Offices

The indicated allocations were determined by the respective roles and the anticipated operational requirements of the ROs and SDOs in implementing the initiatives.

To promote equity and provide a common basis for planning, the following indicative cost parameters may be used in preparing the proposed activities and corresponding budget requirements:

PARTICULAR	AMOUNT (in PhP)
Conduct of Technical Assistance	100,000.00
Other Operational Expenses	
Regional Offices	31,389.97
Schools Division Offices	20,467.66

The foregoing cost parameters shall serve solely as a common planning guide and shall not be construed as fixed allocations or mandatory cost distributions per item. As such, ROs and SDOs are given the discretion to prioritize activities and allocate available resources based on their respective contexts and operational realities on the ground, in coordination with the Learning Systems Strand. In exercising such discretion, the concerned offices shall optimize available resources, align implementation approaches with local conditions, and adopt appropriate delivery modalities that promote broad reach and meaningful participant engagement.

Region	Regional/Schools Division Office	Amount (in PhP)
I	Region I	131,389.97
I	Alaminos City	120,467.66
I	Batac City	120,467.66
I	Candon City	120,467.66
I	Dagupan City	120,467.66
I	Ilocos Norte	120,467.66
I	Ilocos Sur	120,467.66
I	La Union	120,467.66
I	Laoag City	120,467.66
I	Pangasinan I, Lingayen	120,467.66
I	Pangasinan II, Binalonan	120,467.66
I	San Carlos City (Region I)	120,467.66
I	San Fernando City (Region I)	120,467.66
I	Urdaneta City	120,467.66
I	Vigan City	120,467.66
II	Region II - Cagayan Valley	131,389.97
II	Batanes	120,467.66
II	Cagayan	120,467.66
II	Cauayan City	120,467.66
II	City of Ilagan	120,467.66

II	Isabela	120,467.66
II	Nueva Vizcaya	120,467.66
II	Quirino	120,467.66
II	Santiago City	120,467.66
II	Tuguegarao City	120,467.66
III	Region III-Central Luzon	131,389.97
III	Angeles City	120,467.66
III	Aurora	120,467.66
III	Balanga City	120,467.66
III	Bataan	120,467.66
III	Bulacan	120,467.66
III	Baliwag City	120,467.66
III	Cabanatuan City	120,467.66
III	City of San Jose Del Monte	120,467.66
III	Gapan City	120,467.66
III	Mabalacat City	120,467.66
III	Malolos City	120,467.66
III	Meycauayan City	120,467.66
III	Nueva Ecija	120,467.66
III	Olongapo City	120,467.66
III	Pampanga	120,467.66
III	San Fernando City (Region III)	120,467.66
III	San Jose City	120,467.66
III	Science City of Muñoz	120,467.66
III	Tarlac	120,467.66
III	Tarlac City	120,467.66
III	Zambales	120,467.66
IV-A	Region IV-A CALABARZON	131,389.97
IV-A	Antipolo City	120,467.65
IV-A	Bacoor City	120,467.65
IV-A	Batangas	120,467.65
IV-A	Batangas City	120,467.65
IV-A	Biñan City	120,467.65
IV-A	Cabuyao City	120,467.65
IV-A	Calaca City	120,467.65
IV-A	Calamba City	120,467.65
IV-A	Carmona City	120,467.65
IV-A	Cavite	120,467.65
IV-A	Cavite City	120,467.65
IV-A	Dasmariñas City	120,467.65
IV-A	General Trias City	120,467.65
IV-A	Imus City	120,467.65
IV-A	Laguna	120,467.65

IV-A	Lipa City	120,467.65
IV-A	Lucena City	120,467.65
IV-A	Quezon Province	120,467.65
IV-A	Rizal	120,467.65
IV-A	San Pablo City	120,467.65
IV-A	San Pedro City	120,467.65
IV-A	Sta. Rosa City	120,467.65
IV-A	Sto. Tomas	120,467.65
IV-A	Tanauan City	120,467.65
IV-A	Tayabas City	120,467.65
IV-B	MIMAROPA Region	131,389.97
IV-B	Calapan City	120,467.66
IV-B	Marinduque	120,467.66
IV-B	Occidental Mindoro	120,467.66
IV-B	Oriental Mindoro	120,467.66
IV-B	Palawan	120,467.66
IV-B	Puerto Princesa City	120,467.66
IV-B	Romblon	120,467.66
V	Region V - Bicol	131,389.97
V	Albay	120,467.66
V	Camarines Norte	120,467.66
V	Camarines Sur	120,467.66
V	Catanduanes	120,467.66
V	Iriga City	120,467.66
V	Legaspi City	120,467.66
V	Ligao City	120,467.66
V	Masbate	120,467.66
V	Masbate City	120,467.66
V	Naga City	120,467.66
V	Sorsogon	120,467.66
V	Sorsogon City	120,467.66
V	Tabaco City	120,467.66
VI	Region VI - Western Visayas	131,389.97
VI	Aklan	120,467.66
VI	Antique	120,467.66
VI	Capiz	120,467.66
VI	Guimaras	120,467.66
VI	Iloilo	120,467.66
VI	Iloilo City	120,467.66
VI	Passi City	120,467.66
VI	Roxas City	120,467.66
VII	Region VII - Central Visayas	131,389.97
VII	Bogo City	120,467.66

VII	Bohol	120,467.66
VII	Carcar City	120,467.66
VII	Cebu	120,467.66
VII	Cebu City	120,467.66
VII	City of Naga, Cebu	120,467.66
VII	Danao City	120,467.66
VII	Lapu-Lapu City	120,467.66
VII	Mandaue City	120,467.66
VII	Tagbilaran City	120,467.66
VII	Talisay City	120,467.66
VII	Toledo City	120,467.66
VIII	Region VIII - Eastern Visayas	131,389.97
VIII	Baybay City	120,467.66
VIII	Biliran	120,467.66
VIII	Borongan City	120,467.66
VIII	Calbayog City	120,467.66
VIII	Catbalogan City	120,467.66
VIII	Eastern Samar	120,467.66
VIII	Leyte	120,467.66
VIII	Maasin City	120,467.66
VIII	Northern Samar	120,467.66
VIII	Ormoc City	120,467.66
VIII	Samar (Western Samar)	120,467.66
VIII	Southern Leyte	120,467.66
VIII	Tacloban City	120,467.66
IX	Regional Office IX, Zamboanga Peninsula	131,389.97
IX	Dapitan City	120,467.66
IX	Dipolog City	120,467.66
IX	Isabela City	120,467.66
IX	Pagadian City	120,467.66
IX	Sulu	120,467.66
IX	Zamboanga City	120,467.66
IX	Zamboanga del Norte	120,467.66
IX	Zamboanga del Sur	120,467.66
IX	Zamboanga Sibugay	120,467.66
X	Regional X - Northern Mindanao	131,389.97
X	Bukidnon	120,467.66
X	Cagayan de Oro City	120,467.66
X	Camiguin	120,467.66
X	El Salvador City	120,467.66
X	Gingoog City	120,467.66
X	Iligan City	120,467.66

X	Lanao del Norte	120,467.66
X	Malaybalay City	120,467.66
X	Misamis Occidental	120,467.66
X	Misamis Oriental	120,467.66
X	Oroquieta City	120,467.66
X	Ozamis City	120,467.66
X	Tangub City	120,467.66
X	Valencia City	120,467.66
XI	Davao Region	131,389.97
XI	Davao City	120,467.65
XI	Davao De Oro	120,467.65
XI	Davao del Norte	120,467.65
XI	Davao del Sur	120,467.65
XI	Davao Occidental	120,467.65
XI	Davao Oriental	120,467.65
XI	Digos City	120,467.65
XI	Island Garden City of Samal	120,467.65
XI	Mati City	120,467.65
XI	Panabo City	120,467.65
XI	Tagum City	120,467.65
XII	SOCCSKSARGEN Region	131,389.97
XII	General Santos City	120,467.66
XII	Kidapawan City	120,467.66
XII	Koronadal City	120,467.66
XII	North Cotabato	120,467.66
XII	Sarangani	120,467.66
XII	South Cotabato	120,467.66
XII	Sultan Kudarat	120,467.66
XII	Tacurong City	120,467.66
CAR	Cordillera Administrative Region	131,389.97
CAR	Abra	120,467.66
CAR	Apayao	120,467.66
CAR	Baguio City	120,467.66
CAR	Benguet	120,467.66
CAR	Ifugao	120,467.66
CAR	Kalinga	120,467.66
CAR	Mt. Province	120,467.66
CAR	Tabuk City	120,467.66
CARAGA	CARAGA Region	131,389.97
CARAGA	Agusan del Norte	120,467.66
CARAGA	Agusan del Sur	120,467.66
CARAGA	Bayugan City	120,467.66

CARAGA	Bislig City	120,467.66
CARAGA	Butuan City	120,467.66
CARAGA	Cabadbaran City	120,467.66
CARAGA	Dinagat Island	120,467.66
CARAGA	Siargao	120,467.66
CARAGA	Surigao City	120,467.66
CARAGA	Surigao del Norte	120,467.66
CARAGA	Surigao del Sur	120,467.66
CARAGA	Tandag City	120,467.66
NCR	National Capital Region	131,389.97
NCR	Caloocan City	120,467.65
NCR	City of San Juan	120,467.65
NCR	Las Piñas City	120,467.65
NCR	Makati City	120,467.65
NCR	Malabon City	120,467.65
NCR	Mandaluyong City	120,467.65
NCR	Manila	120,467.65
NCR	Marikina City	120,467.65
NCR	Muntinlupa City	120,467.65
NCR	Navotas City	120,467.65
NCR	Paranaque City	120,467.65
NCR	Pasay City	120,467.65
NCR	Pasig City	120,467.65
NCR	Quezon City	120,467.65
NCR	Taguig City and Pateros	120,467.65
NCR	Valenzuela City	120,467.65
NIR	Negros Island Region	131,389.97
NIR	Bacolod City	120,467.66
NIR	Bago City	120,467.66
NIR	Cadiz City	120,467.66
NIR	Escalante City	120,467.66
NIR	Himamaylan City	120,467.66
NIR	Kabankalan City	120,467.66
NIR	La Carlota City	120,467.66
NIR	Negros Occidental	120,467.66
NIR	Sagay City	120,467.66
NIR	San Carlos City (Region VI)	120,467.66
NIR	Silay City	120,467.66
NIR	Sipalay City	120,467.66
NIR	Victorias City	120,467.66
NIR	Bais City	120,467.66
NIR	Bayawan City	120,467.66
NIR	Canlaon City	120,467.66

NIR	Dumaguete City	120,467.66 ✓
NIR	Guihulngan City	120,467.66 ✓
NIR	Negros Oriental	120,467.66 ✓
NIR	Siquijor	120,467.66 ✓
NIR	Talisay City	120,467.66 ✓
NIR	Tanjay City	120,467.66 ✓
TOTAL		28,977,449.49

2,650,289.52
 - 131,389.97

 2,781,678.49



Republic of the Philippines
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 OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

Annex B

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

Name of Region: _____

Name of SDO	Amount	Number of Personnel Provided with Technical Assistance			Number of Schools Reached	Disbursed Amount	Unobligated Amount	Status	Remarks
		SDO Personnel	School Heads	Teachers					

Note: Please indicate the status of the 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



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