



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM
No. 755 s. 2026

JUL 20 2026

**IMPLEMENTING GUIDELINES FOR PROGRAM SUPPORT FUNDS (PSF)
TO REGIONAL OFFICES ON THE IMPLEMENTATION OF THE EARLY
LANGUAGE LITERACY AND NUMERACY (ELLN)
AND KINDERGARTEN PROGRAMS**

To: Schools Division Superintendents
All Others Concerned

1. Attached is DepEd Memorandum No. DM-OULS-2026-245 titled Implementing Guidelines for Program Support Funds (PSF) to Regional Offices on the Implementation of the Early Language Literacy and Numeracy (ELLN) and Kindergarten Programs.
2. Also enclosed is the PSF allocation per Schools Division Office for ELLN Implementation and Kindergarten Activities.
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

PROGRAMS

TEACHERS

MSG/CLMD-RM-Implementing Guidelines for Program Support Funds to Regional Offices on the Implementation of the Early Language Literacy and Numeracy and Kindergarten Programs
July 14, 2026



Address: Batinguel, Dumaguete City, 6200
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Enclosure No. 1 to Regional Memorandum No. 455, s. 2026

Distribution of ELLN Implementation and Kindergarten Activities

No.	SDO	<i>For Various Expenses in the Implementation of ELLN on the Conduct of School Learning Action Cell Sessions</i>	<i>For Various Expenses in the Implementation of Kindergarten Activities</i>	TOTAL
1.	Bacolod City	Php 152,000.00	Php 152,000.00	Php 304,000.00
2.	Bago City	Php 152,000.00	Php 152,000.00	Php 304,000.00
3.	Bais City	Php 152,000.00	Php 152,000.00	Php 304,000.00
4.	Bayawan City	Php 152,000.00	Php 152,000.00	Php 304,000.00
5.	Cadiz City	Php 152,000.00	Php 152,000.00	Php 304,000.00
6.	Canlaon City	Php 152,000.00	Php 152,000.00	Php 304,000.00
7.	Dumaguete City	Php 152,000.00	Php 152,000.00	Php 304,000.00
8.	Escalante City	Php 152,000.00	Php 152,000.00	Php 304,000.00
9.	Guihulngan City	Php 152,000.00	Php 152,000.00	Php 304,000.00
10.	Himamaylan City	Php 152,000.00	Php 152,000.00	Php 304,000.00
11.	Kabankalan City	Php 152,000.00	Php 152,000.00	Php 304,000.00
12.	La Carlota City	Php 152,000.00	Php 152,000.00	Php 304,000.00
13.	Negros Occidental	Php 152,000.00	Php 152,000.00	Php 304,000.00
14.	Negros Oriental	Php 152,000.00	Php 152,000.00	Php 304,000.00
15.	Sagay City	Php 152,000.00	Php 152,000.00	Php 304,000.00
16.	San Carlos City	Php 152,000.00	Php 152,000.00	Php 304,000.00
17.	Silay City	Php 152,000.00	Php 152,000.00	Php 304,000.00



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18.	Sipalay City	Php 152,000.00	Php 152,000.00	Php 304,000.00
19.	Siquijor	Php 152,000.00	Php 152,000.00	Php 304,000.00
20.	Tanjay City	Php 152,000.00	Php 152,000.00	Php 304,000.00
21.	Victorias City	Php 152,000.00	Php 152,000.00	Php 304,000.00

Prepared by:

MICHAEL S. GUDIO
OIC - EPS

Noted:

G.L. JOHN C. HARO
Chief, Education Supervisor, CLMD



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

Enclosure 1

Implementing Guidelines for Program Support Funds (PSF) to Regional Offices on the Implementation of the Early Language Literacy and Numeracy (ELLN) and Kindergarten Programs

I. PURPOSE

The Department of Education (DepEd) issued DO No. 12, s. 2015 (Guidelines on the Early Language and Literacy, and Numeracy Program: Professional Development Component) to strengthen the reading and numeracy skills of young learners. This initiative is part of a broader effort to ensure that every child becomes a proficient reader by Grade 1, aligning with government's educational goals. This implementation guideline is designed to assist DepEd offices and schools in the effective use and management of the Early Language Literacy and Numeracy (ELLN) Funds. It also covers the execution of programs.

II. SCOPE

The implementing guidelines cover the downloaded or directly released to ROs that will support ELLN related programs, projects and activities (PPAs) with all DepEd Regions, Divisions, Districts and Schools.

The Bureau of Learning Delivery-Teaching and Learning Division, Central Office (CO), ELLN Focal will oversee the implementation, monitoring, and evaluation of field offices of their planned PPAs aligned to its mandate.

III. DEFINITION OF TERMS

In line with the implementation of the Early Language Literacy and Numeracy (ELLN) Program Support Fund, and guided by existing auditing, budgeting, accounting, and procurement laws and policies, the following terms are hereby defined to ensure clarity, consistency, and proper application in program management and reporting.

1. **Allotment**- The authorization issued by the Department of Budget and Management (DBM) to obligate funds for specific purposes within a fiscal year.
2. **Allotment Class**- The classification of expenditures according to their nature, such as MOOE (Maintenance and Other Operating Expenses), Capital Outlay, or Personnel Services.
3. **Balance**- The remaining unutilized portion of the allotted funds after obligations and disbursements have been recorded.
4. **Commission on Audit (COA)**- The constitutional body mandated to audit, examine, and settle all accounts pertaining to government revenues and expenditures, ensuring lawful and proper use of public funds.



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MEMORANDUM

DM-OULS-2026- 245

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION OFFICES
PUBLIC ELEMENTARY SCHOOL HEADS
ALL OTHERS CONCERNED

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

SUBJECT : IMPLEMENTING GUIDELINES FOR PROGRAM SUPPORT FUNDS (PSF) TO REGIONAL OFFICES ON THE IMPLEMENTATION OF THE EARLY LANGUAGE LITERACY AND NUMERACY (ELLN) AND KINDERGARTEN PROGRAMS

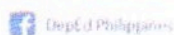
DATE : 17 June 2026

1. The Department of Education (DepEd) hereby issues **the enclosed Implementing Guidelines for Program Support Funds (PSF) to Regional Offices on the Implementation of the Early Language Literacy and Numeracy (ELLN) and Kindergarten Programs**. These guidelines provide clear directions on the proper utilization of funds under the ELLN Program, with a primary focus on the professional development of teachers from Kindergarten to Grade 3. For reference and guidance, the **Implementing Guidelines on the Utilization of ELLN Program Funds** are attached to this Memorandum. All concerned offices and schools are directed to carefully review the attached document and implement its provisions accordingly.
2. The program aims to enhance literacy and numeracy skills among young learners in alignment with the K to 12 Basic Education Curriculum. It expands upon previous guidelines and emphasizes the establishment of a sustainable professional development system for educators, including training and mentoring through **School Learning Action Cells (SLACs)**.
3. The guidelines mandate strict compliance with the outlined procedures for fund allocation, training design, and program monitoring to ensure effective implementation, accountability, and continuous improvement in teaching practices.
4. Immediate dissemination of this Memorandum is directed.

Copy furnished:
Malcolm S. Garma
Undersecretary for Governance and Operations



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5. **Developmentally Appropriate Teaching and Learning Materials-** Instructional resources designed to match the age, abilities, and learning needs of early grade learners, ensuring suitability for their cognitive and socio-emotional development.
6. **Early Grades-** Refers to Kindergarten to Grade 3, the foundational years where literacy and numeracy skills are established.
7. **Early Language Literacy and Numeracy Program-** A DepEd initiative aimed at strengthening teachers' capacity to improve learners' reading, writing, and numeracy skills in the early grades, guided by DepEd Order No. 12, s. 2015.
8. **Early Literacy-** The foundational skills in reading and writing, including phonemic awareness, vocabulary, comprehension, and fluency, developed during early childhood and primary years.
9. **Early Numeracy-** The foundational mathematical skills such as counting, number recognition, basic operations, and problem-solving, introduced in the early grades.
10. **Excessive Expenditure-** pending beyond what is reasonable or necessary, even if allowed by law, and therefore disallowed under COA rules.
11. **Expenditure Matrix-** A prescribed table or framework that details allowable expenses, fund allocations, and corresponding activities under the ELLN-PSF.
12. **Extravagant Expenditure-** Spending that is considered lavish or wasteful, inconsistent with the principles of prudence and economy in government transactions.
13. **Kindergarten Program-** The mandatory one-year preparatory program for five-year-old children, serving as the foundation stage of the K to 12 Curriculum.
14. **Manipulatives Instructional Materials-** Hands-on learning tools (e.g., counters, blocks, shapes) used to support numeracy and literacy instruction through experiential learning.
15. **School Learning Action Cell (SLAC)-** A school-based professional development strategy where teachers collaboratively learn, share expertise, and improve instructional practices, aligned with DepEd Order No. 35, s. 2016.
16. **Science of Reading (SoR)-** An evidence-based approach to reading instruction that integrates research from cognitive science, linguistics, and education to improve literacy outcomes.
17. **Work and Financial Plan (WFP)-** A planning document that outlines the activities, timelines, and corresponding budget allocations for the effective implementation of programs, projects and activities.

IV. GENERAL GUIDELINES

The Department of Education (DepEd) remains committed to enhancing learners' literacy and numeracy skills through the implementation of the Early Language Literacy and Numeracy (ELLN) Program, as outlined in DepEd Order No. 12, s. 2015 titled "Guidelines on the Early Language Literacy and Numeracy



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(ELLN) Program: Professional Development Component” and in support of the 5-Point Agenda and the ARAL Program.

The following guidelines shall govern the allocation, utilization, and management of the ELLN funds within DepEd, to ensure effective ELLN field implementation in the basic education sector and support quality teaching and learning.

A. Funding

The implementation of this guideline shall be **charged against ELLN funds and shall be provided to the Regional Offices through direct release** with the total amount of **Seventy-Nine Million, Four Hundred Eighty-Nine Thousand pesos (Php79,489,000.00)** for this year. Funds allocation every year will vary depending on the available funds. Attached as **Enclosure 2 and 3** is the breakdown of ELLN Program Support Fund per Region.

B. Preparation and Approval Process

The funds are allocated annually, but may be used until December 31 of next year, however, each ROs are encouraged to obligate the funds within the current year, applicable to Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO). Accordingly, the following guidelines shall govern the proper preparation and utilization of the said funds:

1. Preparation of Expenditure Matrix (EM)

The Regional ELLN Coordinator prepares the EM detailing fund usage for ELLN and Kindergarten activities.

2. Uploading of EM to PMIS

Assigned RO personnel uploads the approved EM into the Program Management Information System (PMIS) to generate the required Work and Financial Plan (WFP).

3. Approval of WFP

The Regional ELLN and Kindergarten Coordinator facilitates the approval of the WFP.

4. Preparation of Activity Request (AR/ATC)

The Regional ELLN and Kindergarten Coordinator prepares the AR/ATC for downloading funds to the Schools Division Offices (SDOs).

5. Downloading of Funds

The Regional Budget Officer Issues Sub-ARO to each SDO within 10 calendar days receiving the allocation list, enabling fund implementation for program-related PPAs.

6. Triangulation of EM



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The EM undergoes review with the Planning and Budgeting Technical Working Group (TWG) of field offices.

7. Approval of EM

- At the regional level, the EM is approved by the Regional Director (RD).
- At the division level, the EM is approved by the Schools Division Superintendent (SDS).

8. Submission of Approved WFP

Regional and Division ELLN and Kindergarten Coordinators shall upload copies of their approved WFP to the ELLN and Kindergarten Google Drive for reference and monitoring.

(<https://tinyurl.com/ELLN-Monitoring-2026>)

C. Utilization

The funds appropriated under the ELLN shall be used for the following:

1. ELLN and Kindergarten-related PPAs

- The following activities are eligible for funding under this component:
 - Conduct of activities related to program management such as but not limited to, planning, coordination, implementation, monitoring, and program implementation review of ELLN and Kindergarten activities;
 - Conduct of region-wide training on ELLN and Kindergarten programs, School Learning Action Cell sessions (SLACs), sessions on Science of Reading (SoR) and Early Grades Mathematics and related activities for Kindergarten to Grades 1-3 teachers, school heads, and education supervisors. Accordingly, the PSF may be utilized to support the conduct and implementation of the foregoing activities, including but not limited to the following:
 - Board and Lodging;
 - Meals and Snacks;
 - Supplies and Materials;
 - Procurement of Developmentally Appropriate Teaching and learning materials for literacy and numeracy; and
 - Other incidental expenses necessary for program implementation.
 - Participation of ELLN and Kindergarten coordinators in local, national, and international scholarships, trainings, workshops, conferences, meetings, and other events related to the implementation of this program;
 - Development, printing, and distribution of early grades literacy and numeracy manipulative teaching and learning materials or instructional materials for early grades;
 - Provision of technical assistance in schools;



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ii. All related expenses in the above-mentioned allowable activities with corresponding funding requirements shall be charged against the ELLN funds in accordance with existing budgeting, accounting, auditing, and procurement laws, rules and regulations.

iii. The utilization of ELLN funds herein shall be expended with utmost prudence and that no irregular, unnecessary, extravagant, excessive, and unconscionable expenses are incurred.

2. Use of Balances on Unutilized ELLN Funds

1. In the event that the released funds remain unutilized, or if there are remaining balances at the end of the third quarter of the current Fiscal Year, the Regional Directors shall be responsible for approving requests from the RO and SDOs on the utilization of any excess ELLN-PSF.

Excess amount or resulting balance thereof may be utilized for expenses related to the implementation of the program/ activity/ project (P/A/P) 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 the procurement of semi-expendable items, i.e., goods with a unit cost below the capitalization threshold, conduct of workshops and capacity-building activities, travel expenses, and other day-to-day operational needs directly supporting the program implementation.

2. The RO shall allocate the unutilized funds to each SDO based on their absorptive capacity.
3. In such cases, the concerned office must prepare an EM for the reallocation of the funds. The funds for the newly identified PPAs shall be utilized by both ROs and SDOs before it lapses.
4. In exceptional cases where the return of the released funds from ROs and SDOs to the Central Office is required, the concerned office shall prepare a letter for the return of funds. The ELLN and Kindergarten focal of the CO shall conduct a thorough assessment and review of the request and shall recommend appropriate action based on the result of the findings.

3. Change of Recipient SDOs or Schools



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- c. Prepares and submits reports to RO.
- 4. Schools – Office of the School Head
 - a. Implements and manages funds at school level;
 - b. Keeps records of expenditures and activities;
 - c. Prepares and submits reports to SDO.
 - d. Participate in the conduct of SLAC and Kindergarten-related activities.

References

Commission on Audit (COA). (2012). *COA Circular No. 2012-003: Definition of Excessive, Extravagant, Unnecessary, and Unconscionable Expenditures*. Quezon City, Philippines.

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International Literacy Association (ILA). (2018). *Explaining the Science of Reading*. Newark, DE: ILA.

National Reading Panel. (2000). *Teaching Children to Read: An Evidence-Based Assessment of the Scientific Research Literature on Reading and Its Implications for Reading Instruction*. Washington, DC: National Institute of Child Health and Human Development.

Republic of the Philippines. (1987). *The 1987 Philippine Constitution*. Manila, Philippines.

Republic of the Philippines. (2012). *Republic Act No. 10157: Kindergarten Education Act*. Manila, Philippines.



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1. Once the funds are released in the SDO and there are changes in the amount of the allocation, the Division ELLN or Kindergarten Coordinator with the approval of the SDS may request for such changes provided that:
 - 1.a The funds shall be used by the same school provided that the needed activity is still unfunded; and
 - 1.b The funds shall be used as reflected in the identified expenditures of the ELLN and Kindergarten activities.
2. The changes needed shall be requested **no later than five (5) calendar days upon receipt of the released funds** and shall submit the following documents to the Regional ELLN or Kindergarten Coordinator:
 - 2.1 Justification for the change of recipient schools; and
 - 2.2 Data/details for the allocation supporting the requested change.

D. Roles and Responsibilities

To ensure transparency, accountability, and effective utilization of the ELLN-PSF, all offices concerned shall strictly observe the prescribed monitoring and reporting mechanisms in accordance with existing auditing, budgeting, accounting, and procurement laws. The following monitoring and reporting considerations are hereby outlined for the Central Office (CO), Regional Office (RO), and Schools Division Offices (SDO) with the following responsibilities:

1. Central Office (CO)- Bureau of Learning Delivery-Teaching and Learning Division
 - a. Issues policies and guidelines;
 - b. Consolidates national reports;
 - c. Provides technical support to the ROs.
 - d. Ensures compliance with auditing, budgeting, accounting, and procurement laws.
2. Regional Office (RO)- Curriculum and Learning Management Division
 - a. Supervises and validates SDO reports;
 - b. Monitors fund use across divisions;
 - c. Provides technical support;
 - d. Prepares and submits the consolidated regional accomplishment report to the Bureau of Learning Delivery-Teaching and Learning Division (BLD-TLD) within the first semester of FY 2026 or upon completion of the activity, using the Google Drive link: <https://tinyurl.com/ELLN-Monitoring-2026> See **Enclosure 4** for the report template.
3. Schools Division Office (SDO)-Curriculum and Instruction Division
 - a. Implements and manages funds at division/school level;
 - b. Keeps records of expenditures and activities;



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Enclosure 2. ELLN Program Support Fund Regional Allocation

EARLY LANGUAGE LITERACY AND NUMERACY
 (BUREAU OF LEARNING DELIVERY – TEACHING AND LEARNING DIVISION)

Purpose	For Various Expenses in the Implementation of ELLN on the Conduct of School Learning Action Cell sessions and Kindergarten Activities		For Travel Expenses of Participants		TOTAL (Physical)	TOTAL (Financial)
	PHYSICAL TARGETS (no. of Schools Division Office- SDO)	FINANCIAL	PHYSICAL TARGETS (no. of supported regions on travel expenses for ELLN and Kinder activities)	FINANCIAL		
REGIONAL OFFICE					PHYSICAL TARGETS (no. of Schools Division Office- SDO)	FINANCIAL
NCR	16	4,881,000.00	16	208,000.00	16	5,089,000.00
CAR	8	2,441,000.00	8	243,000.00	8	2,684,000.00
NIR	21	6,407,000.00	21	1,017,000.00	21	7,424,000.00
Region I	14	4,271,000.00	14	345,000.00	14	4,616,000.00
Region II	9	2,746,000.00	9	527,000.00	9	3,273,000.00
Region III	21	6,407,000.00	21	472,000.00	21	6,879,000.00
Region IV-A	24	7,322,000.00	24	467,000.00	24	7,789,000.00
Region IV-B	7	2,136,000.00	7	615,000.00	7	2,751,000.00
Region V	13	3,966,000.00	13	755,000.00	13	4,721,000.00
Region VI	8	2,441,000.00	8	778,000.00	8	3,219,000.00
Region VII	12	3,661,000.00	12	1,066,000.00	12	4,727,000.00
Region VIII	13	3,966,000.00	13	910,000.00	13	4,876,000.00
Region IX	9	2,746,000.00	9	888,000.00	9	3,634,000.00
Region X	14	4,271,000.00	14	1,035,000.00	14	5,306,000.00
Region XI	11	3,356,000.00	11	1,121,000.00	11	4,477,000.00
Region XII	8	2,441,000.00	8	946,000.00	8	3,387,000.00
Region XIII						
CARAGA	12	3,661,000.00	12	976,000.00	12	4,637,000.00
TOTAL	220	67,120,000.00	220	12,369,000.00	220	79,489,000.00



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Enclosure 3. Distribution for ELLN Implementation and Kindergarten Activities

Purpose	For Various Expenses in the Implementation of ELLN on the Conduct of School Learning Action Cell sessions		For Various Expenses in the Implementation of Kindergarten Activities		TOTAL (Financial)
	PHYSICAL TARGETS (no. of Schools Division Office-SDO)	FINANCIAL (152,000.00 per SDO)	PHYSICAL TARGETS (no. of Schools Division Office-SDO)	FINANCIAL (152,000.00 per SDO)	
REGIONAL OFFICE					
NCR	16	2,441,000.00	16	2,441,000.00	4,882,000.00
CAR	8	1,220,000.00	8	1,220,000.00	2,441,000.00
NIR	21	3,203,000.00	21	3,203,000.00	6,407,000.00
Region I	14	2,136,000.00	14	2,136,000.00	4,271,000.00
Region II	9	1,373,000.00	9	1,373,000.00	2,746,000.00
Region III	21	3,203,000.00	21	3,203,000.00	6,407,000.00
Region IV-A	24	3,661,000.00	24	3,661,000.00	7,322,000.00
Region IV-B	7	1,068,000.00	7	1,068,000.00	2,136,000.00
Region V	13	1,983,000.00	13	1,983,000.00	3,966,000.00
Region VI	8	1,220,000.00	8	1,220,000.00	2,441,000.00
Region VII	12	1,831,000.00	12	1,831,000.00	3,661,000.00
Region VIII	13	1,983,000.00	13	1,983,000.00	3,966,000.00
Region IX	9	1,373,000.00	9	1,373,000.00	2,746,000.00
Region X	14	2,136,000.00	14	2,136,000.00	4,271,000.00
Region XI	11	1,678,000.00	11	1,678,000.00	3,356,000.00
Region XII	8	1,220,000.00	8	1,220,000.00	2,441,000.00
Region XIII					
CARAGA	12	1,831,000.00	12	1,831,000.00	3,662,000.00
TOTAL	220	33,560,000.00	220	33,560,000.00	67,120,000.00



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

Enclosure 4

Accomplishment Report

FISCAL YEAR ELLN-Program Support Fund

Region: _____ No. of SDOs: _____

Total Budget:		No. of Educators Trained (K-3 Teachers, SHs)					Activity	Balance (as applicable) Indicate Action Steps/Plans	Challenges/ Issues	Recommendations/ Suggestions
Name of Division	Specific Amount per Division (as applicable)	Kinder	Gr. 1	Gr. 2	Gr. 3	School Head				
							Education Program Supervisor/ District Supervisor			

Submitted by: _____

Approved: _____

Signature Over Printed Name
Designation

Signature Over Printed Name
Designation