



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION
SCHOOLS DIVISION OF ESCALANTE CITY



May 23, 2025

DIVISION MEMORANDUM

NO. 280, s. 2025

DISSEMINATION OF SUPPLEMENTAL GUIDELINES ON THE ALLOCATION AND UTILIZATION OF FUNDS FOR MEAL EXPENSES DURING THE 2025 DEPED SUMMER LEARNING PROGRAMS

TO: OIC-Assistant Schools Division Superintendent
Chief Education Supervisors
Division Education Program Supervisors/Coordinator
Public and Private Elementary and Secondary School Heads
All others concerned

1. Attached are Joint Memorandum OM-OSEC-OUOPS-2025-01-03128 and Joint Memorandum OM-OSEC-OUOPS-2025-01-03157 dated May 16, 2025, titled "**Completed Staff Work and Request for Clearance on the Supplemental Guidelines on the Allocation and Utilization of Funds for Meal Expenses during the 2025 Department of Education (DepEd) Summer Learning Programs**" and "**Supplemental Guidelines on the Allocation and Utilization of Funds for Meal Expenses during the 2025 Department of Education (DepEd) Summer Learning Programs**" respectively, which are self-explanatory.

2. Immediate dissemination of and strict compliance with this memorandum are desired.

PETER J. GALIMBA

Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

For the SDS:

IVY JOY A. TORRES, PhD

Chief Education Supervisor
Curriculum Implementation Division
In-Charge of the Division

Enclosure: as stated

Allotment: 1-2-3-6-9

Perpetual Index:

TECHNICAL ASSISTANCE SCHOOL HEADS CURRICULUM LITERACY NUMERACY REMEDIATION
Torres/CID 5-23-25



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Republika ng Pilipinas
Department of Education
OFFICE OF THE UNDESECRETARY FOR OPERATIONS

MEMORANDUM
OM-OUOPS-2025-01-03128

FOR : 
ATTY. FATIMA LIPP D. PAKONTONGAN
Undersecretary and Chief of Staff
Office of the Secretary

FROM : 
MALCOLM S. GARMA
Assistant Secretary, Officer-In-Charge
Office of the Undersecretary for Operations



SUBJECT : **COMPLETED STAFF WORK AND REQUEST FOR CLEARANCE ON
THE SUPPLEMENTAL GUIDELINES ON THE ALLOCATION AND
UTILIZATION OF FUNDS FOR MEAL EXPENSES DURING THE 2025
DEPED SUMMER LEARNING PROGRAMS**

DATE : **16 MAY 2025**

I. BACKGROUND

The Department of Education (DepEd), pursuant to its mandate under **Republic Act No. 9155 (Governance of Basic Education Act of 2001)** and consistent with the objectives of **Republic Act No. 12028, otherwise known as the ARAL (Academic Recovery and Accessible Learning) Program Act**, issued Department Order No. 10, s. 2025, which prescribes the guidelines for the implementation of four (4) summer learning programs under the National Learning Recovery Program (NLRP) for School Year 2025–2026.

This issuance responds to national and international large-scale assessments showing significant foundational learning gaps among Filipino learners, particularly in reading and mathematics. As cited in Section II, Policy Statement of DO 10, s. 2025, more than 50% of Grades 1–3 learners are not reading at grade level based on the Comprehensive Rapid Literacy Assessment (CRLA) for End of School Year 2024–2025. In view of these alarming results, the Department instituted a range of targeted and mandatory interventions to address these gaps, leveraging community partnerships and institutional resources.



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Anchored on the principle of whole-of-community engagement and mandatory participation for identified learners, the summer programs are structured as official duties rendered by teaching personnel during the break, as described in Sections 5 to 10 of the Order. These include:

- *Bawat Bata Makababasa and Literacy Remediation for Key Stage 1;*
- *Summer Academic Remedial and Regional Remediation Programs for Key Stages 2 to 4; and*
- *The 2025 Learning Camp.*

Section 11 of DO 10, s. 2025 also states that the results of these programs will directly inform ARAL implementation and policy refinements, further entrenching the summer programs as an extension of formal academic recovery efforts.

Given the extensive, structured, and curriculum-aligned nature of these summer initiatives, personnel assigned to them are considered to be rendering service in line with official duties. Thus, the provision of **daily meal expenses** is a legitimate operational requirement. This is further supported by the *Guidelines on the Utilization of 2024 Program Support Funds (PSF) to DepEd Regional Offices (ROs) for the Implementation of the National Learning Camp (NLC) and Remedial Classes in Support of the National Learning Recovery Program (NLRP)*, issued on 16 May 2024 and *Guidelines on the Utilization of the Program Support Funds for the Implementation of the 2025 Department of Education Summer Learning Programs* issued on 11 April 2025, which explicitly allow the allocation of funds for teacher and tutor support costs, including meals and incidental expenses.

Moreover, **Section 28 of DO 10, s. 2025** repeals or amends any prior issuances inconsistent with its provisions, thereby affirming the updated and prevailing authority of these guidelines. To forestall field-level ambiguity, inconsistent application, or possible audit disallowances, a department-wide reiteration of the guidelines is necessary.

II. OBJECTIVES

The main objectives of this request are:

- A. Ensure consistent interpretation and application of the costing meal expense policy across all Regional and Division Offices;
- B. Provide clarity and legal reinforcement for the use of Program Support Funds (PSF) in support of teacher and learner welfare and operational needs during the implementation 2025 DepEd Summer Programs ;
- C. Prevent audit disallowances and policy misapplication arising from ambiguity in field-level implementation; and
- D. Align administrative practices with existing budgeting, accounting, and auditing rules and regulations as mandated by COA and DepEd financial policies.

III. Expected Output

The expected outputs of this request include:

- **Official Memorandum Dissemination** – A supplemental guidelines reiterating the meal expense will be released to all Regional Offices, clarifying procedures for reimbursement and compliance.
- **Improved Consistency and Compliance** – Uniform implementation of the policy across governance levels, minimizing confusion or variance in field interpretation.
- **Legally Defensible Disbursements** – All financial transactions related to meal reimbursements will be fully aligned with COA rules (e.g., using Certificates of Expenses Not Requiring Receipts and attendance logs), reducing the risk of disallowance.
- **Enhanced Support for Teaching Personnel** – Participating teachers and tutors will receive just and timely support during their service period in the Summer Programs, fostering morale and commitment to the academic recovery mission.
- **Strengthened Implementation of DO 10, s. 2025 and PSF Guidelines** – Reinforced alignment between instructional delivery and financial policy as part of DepEd's whole-of-system approach to learning recovery.

IV. JUSTIFICATION

The provision of meal expenses to teachers and tutors engaged in the 2025 Summer Learning Programs is not only operationally necessary but also legally and programmatically justified based on the following considerations:

1. Under **Department Order No. 10, s. 2025**, teachers and tutors assigned to the summer programs are performing structured, mandatory, and curriculum-aligned instructional duties. This constitutes service rendered in the interest of the State during the school break and, therefore, warrants the provision of minimal subsistence support in the form of meal expense reimbursement.
2. The issued PSF guidelines authorize the allocation of funds for teacher and learner support, including **meals, snacks, and incidental operational costs**. The costing standard rate aligns with previous practices and is widely accepted in government engagements involving similar field-based or special programs.
3. In previous years, DepEd has consistently authorized similar forms of support during learning camps, remedial classes, and brigada eskwela activities. The use of **Certificates of Expenses Not Requiring Receipts (CENRR)** as documentation for such reimbursements is compliant with **COA Circular No. 2012-001**, which governs simplified liquidation procedures for minor expenses incurred in the performance of official duties.

4. *Regional and Division Offices have submitted multiple inquiries and requests for clarification, citing confusion over the scope and mechanism for reimbursing meal expenses. In the absence of a reiterative issuance, implementation inconsistencies have emerged, potentially affecting equitable treatment of personnel and exposing schools to audit findings.*
5. *The provision is consistent with the **Magna Carta for Public School Teachers (RA No. 4670)**, which upholds the right of teachers to just compensation and decent working conditions. Ensuring minimal support for teachers performing out-of-calendar duties promotes dignity of labor and institutional accountability.*
6. *The 2025 Summer Programs are crucial to achieving the targets of the **National Learning Recovery Program (NLRP)** and the **ARAL Program**. The ability to sustain learner participation through a support mechanism directly affects program fidelity, learner reach, and outcome achievement. As stipulated in Section 11 of DO 10, s. 2025, the success of these interventions is foundational to data-driven improvement strategies for academic recovery.*

V. STATEMENT OF REQUEST

In view of the foregoing, the Office of the Undersecretary for Operations respectfully seeks clearance from the Office of the Secretary for the issuance of a supplemental memorandum for teachers, tutors, and learners engaged in the 2025 Summer Learning Programs, as defined under **Department Order No. 10, s. 2025**.

This memorandum shall serve to:

1. *Clarify and affirm that said meal expense is chargeable against the 2024 **Program Support Funds (PSF)** downloaded to Regional Offices pursuant to the **Guidelines dated 16 May 2024 and April 11, 2025**;*
2. *Establish the use of **Certificates of Expenses Not Requiring Receipts (CENRR)** and daily attendance sheets as sufficient supporting documents for reimbursement, in accordance with **COA Circular No. 2012-001**;*
3. *Harmonize regional and division-level implementation and preclude policy inconsistencies, fiscal disallowances, or procedural delays;*
4. *Ensure continued personnel motivation and support in the successful implementation of the National Learning Recovery Program.*

Enclosure: as stated



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Republic of the Philippines
Department of Education
OFFICE OF THE SECRETARY

JOINT MEMORANDUM

OM-OSEC-OUOPS-2025-01-03157

TO : REGIONAL DIRECTORS
ASSISTANT REGIONAL DIRECTORS
REGIONAL FINANCE OFFICERS
ALL OTHER CONCERNED

FROM : ATTY. FATIMA LIPP D. PANONTONGAN
Undersecretary and Chief of Staff

MALCOLM S. GARMA

Assistant Secretary, Officer-in-Charge,
Office of the Undersecretary for Operations

**SUBJECT : SUPPLEMENTAL GUIDELINES ON THE ALLOCATION AND
UTILIZATION OF FUNDS FOR MEAL EXPENSES DURING THE
2025 DEPED SUMMER LEARNING PROGRAMS **

DATE : MAY 16, 2025

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- 1.0. These guidelines are issued in pursuance of the Department of Education's continuing mandate under DepEd Order No. 10, s. 2025, entitled "*Guidelines for the Implementation of the 2025 Department of Education Summer Programs*", and in alignment with the guidelines previously issued concerning Program Support Fund (PSF) utilization for learning recovery initiatives. Specifically, it is anchored on the following issuances:
- 1.1. *Guidelines on the Utilization of 2024 Program Support Funds (PSF) to DepEd Regional Offices (ROs) for the Implementation of the National Learning Camp (NLC) and Remedial Classes in Support of the National Learning Recovery Program (NLRP)*, issued on 16 May 2024; and
 - 1.2. *Guidelines on the Utilization of the Program Support Funds for the Implementation of the 2025 Department of Education Summer Learning Programs* issued on 11 April 2025.
- 2.0. This memorandum collectively supports supplemental guidelines for the four key summer learning programs for CY 2025:
- 2.1. *the Bawat Bata Makababasa Program (BBMP),*
 - 2.2. *the Literacy Remediation Program (LRP), *
 - 2.3. *the Summer Academic Remedial Program, and *
 - 2.4. *the 2025 Learning Camp.*



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- 3.0. These supplemental guidelines reiterate the use of PSF to defray necessary meal expenses incurred by teachers, tutors, and learners in the course of implementing the said programs, subject to usual budgeting, accounting, auditing, and procurement rules and regulations. All participating schools and their respective Schools Division Offices (SDOs) and Regional Offices (ROs) are enjoined to ensure full compliance with the provisions herein.
- 4.0. Meal expenses for the 2025 Summer Programs shall be charged against:
- The National Learning Camp (NLC) funds under the Basic Education Curriculum (BEC);
 - School MOOE (Maintenance and Other Operating Expenses), as long as the expenses are included under eligible expenditure items and subject to the usual accounting and auditing rules; or
 - Reprogrammed and unutilized funds from allowable items under the relevant summer programs or previously downloaded allocations for the NLC, Learning Recovery, or other DepEd-sanctioned intervention programs, provided that such reprogramming is properly documented and authorized by the Schools Division Superintendent (SDS) and the Regional Director (RD), as applicable.
- 5.0. An amount of Two Hundred Fifty Pesos (P250.00) per day shall be allocated per teacher or tutor engaged in the implementation of the 2025 Summer Programs. The said amount shall be used exclusively to defray the actual cost of meals incurred in the performance of their official functions in the delivery of summer program sessions.
- 6.0. A standard rate of Thirty-Five Pesos (P35.00) per learner per day may be allocated to subsidize learner meal requirements during the conduct of face-to-face summer remediation sessions. This subsidy shall only apply to learners officially enrolled and actively participating in the identified summer learning programs under DO 10, s. 2025.
- 7.0. Meal expense allocations provided under this issuance are to defray the cost of meals during the implementation of the 2025 DepEd Summer Programs. These amounts are not to be construed as meal allowances, and shall not be converted to cash benefits outside the allowed modalities of reimbursement or payroll-based disbursement, subject to applicable government accounting rules.
- 8.0. The payment of teacher/tutor meal expenses may be made through payroll-based disbursement, provided the total amount is based on verified attendance and supported by the documents required under Section 10.1
- 9.0. The learner meal subsidy shall be administered through reimbursement. Reimbursement shall cover actual meal expenses incurred in connection with the provision of said meals and must be supported by the documents required under Section 10.2 of these guidelines. No direct cash subsidy shall be given to learners or households.

10.0. All disbursements or reimbursements for teacher/tutor and learner meals shall be supported by the following documentary requirements:

10.1. For teachers/tutors:

- Certificate of Expenses Not Requiring Receipts (CENRR), in accordance with COA Circular No. 2017-001;
- Daily attendance sheet duly certified by the school head or program coordinator.

10.2. For learners:

- Class attendance log per session, signed by the assigned teacher/tutor/facilitator;
- Summary of meal distribution or delivery report, duly signed and certified by the school head or program coordinator.

11.0. Schools Division Superintendents (SDSs) are hereby authorized, subject to the approval of the Regional Director, to realign unutilized PSF, MOOE, or NLC funds within their respective allocations to cover the cost of meal expenses, as long as the realignment complies with Department of Budget and Management (DBM) and Commission of Audit (COA) guidelines, and falls under authorized expenditure items.

12.0. The release of funds shall be coursed through the identified Schools Division Offices (SDOs) of participating schools as enumerated and validated under DO 10, s. 2025. SDOs shall be responsible for ensuring timely fund disbursement, proper utilization, and compliance with all documentary and liquidation requirements.

13.0. Unless otherwise specified in these supplemental guidelines, all other provisions contained in the PSF guidelines stated in this memorandum shall remain valid, binding, and in full force and effect.

14.0. Immediate dissemination of this Memorandum is desired.