



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



DIVISION MEMORANDUM

NO. 580, s. 2025

December 9, 2025

**DISSEMINATION OF REGIONAL MEMORANDUM NO. 698, S. 2025  
TITLED "GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS FOR  
LEARNING RESOURCES FOR THE PILOT IMPLEMENTATION OF THE STRENGTHENED  
SENIOR HIGH SCHOOL (SHS) CURRICULUM"**

To: OIC-Assistant Schools Division Superintendent  
Division Chiefs  
Education Program Supervisors  
SSHS Pilot Implementers  
All others concerned

1. Attached is Regional Memorandum No. 698, s. 2025, titled **"Guidelines on the Utilization of Program Support Funds for Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum."** In view of this, the Schools Division of Escalante City hereby disseminates the herein attached memorandum for the information and guidance of all concerned.
2. The Program Support Fund shall be utilized for the **provision and distribution of learning resources** necessary for the Pilot Implementation of the Strengthened Senior High School (SSHS) Curriculum. Learning resources such as **Learning Exemplars, LAS/Worksheets, curated learning resources, and printed reference materials** are accessible through the link (<https://tinyurl.com/Strengthened-SSHS-LRs>) to further support teaching and learning delivery in SSHS pilot schools.
3. All procurement activities shall follow the applicable procurement methods in accordance with Republic Act No. 9184 (Government Procurement Reform Act) and its Implementing Rules and Regulations, and/or Republic Act No. 12009 (New Government Procurement Act).
4. In line with the aforementioned guidelines, all School Heads of the **Strengthened Senior High School (SSHS) pilot implementers (Escalante National High School, Mabini National High School, and Floro T. Bongco Farm School)** are directed to submit their proposals detailing the specific learning resource needs based on their Grade 11 enrolment of their respective schools for consolidation and appropriate action at the Division level.
5. All funds must be obligated and disbursed **on or before December 31, 2025**.
6. Immediate and wide dissemination of this Memorandum is desired.

**PETER J. GALIMBA**

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

For the SDS:

**BREN B. DOLAR**

Administrative Officer V  
In-charge of the Division

Enclosure: As stated.  
Reference: RM No. 698, 2025  
Allotment: 1-2-3-6-7-8

To be indicated in the Perpetual Index of the following subjects:  
SSHS CURRICULUM LEARNING RESOURCES

MJMTAN/CID / 12/9/2025



Escalante City, Negros Occidental, Philippines  
Tel. Nos – (034) 724-5720, (034) 454- 0746  
[escalante.city001@deped.gov.ph](mailto:escalante.city001@deped.gov.ph)  
[depedescalantecity.weebly.com](http://depedescalantecity.weebly.com)



Republic of the Philippines  
**Department of Education**  
**NEGROS ISLAND REGION**

DEC 02 2025

REGIONAL MEMORANDUM

No. 698 s. 2025

**DISSEMINATION OF GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS FOR LEARNING RESOURCES FOR THE PILOT IMPLEMENTATION OF THE STRENGTHENED SENIOR HIGH SCHOOL (SHS) CURRICULUM**

To: Schools Division Superintendents  
All Others Concerned

1. Attached is a Memorandum dated November 20, 2025 from the Office of the Undersecretary for Learning Systems titled Guidelines on the Utilization of Program Support Funds for Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum.
2. Immediate dissemination of this Memorandum is 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:

FUNDS

LEARNING RESOURCES

SENIOR HIGH SCHOOL

MVL: GCH, CLMD, SM- Dissemination of Guidelines on the Utilization of Program Support Funds for Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum. November 27, 2025



Address: Batinguel, Dumaguete City, 6200

Telephone Nos:

Email Address: [nir@deped.gov.ph](mailto:nir@deped.gov.ph)

Website: <https://depednir.net>





Republic of the Philippines

**Department of Education**

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

**MEMORANDUM**  
**DM-OULS-2025-**

TO : **ALL REGIONAL DIRECTORS**

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

SUBJECT : **GUIDELINES ON THE UTILIZATION OF PROGRAM  
SUPPORT FUNDS FOR LEARNING RESOURCES FOR  
THE PILOT IMPLEMENTATION OF THE  
STRENGTHENED SENIOR HIGH SCHOOL (SHS)  
CURRICULUM**

DATE : **November 20, 2025**

1. This memorandum establishes guidelines for the release and use of the Program Support Funds (PSF) for providing and distributing learning resources (LRs) for the Pilot Implementation of Strengthened Senior High School (SHS) Curriculum. The resources include:
  - a. Lesson Exemplars (LEs) and Learning Activity Sheets/Worksheets (LASs),
  - b. Curated Learning Resources (LRs), and
  - c. Printed Reference Materials.The LEs, LASs, and curated LR are available at <https://tinyurl.com/Strengthened-SHS-LRs>. The School Division Offices (SDOs) or pilot schools can decide which LR to print to supplement teaching and learning processes.
2. A budget of **Ninety-Seven Million One Hundred Eighty-One Thousand Five Hundred Ninety-One and 20/100 Pesos (P97,181,591.20)** from the 2024 Basic Education Curriculum (BEC) Continuing Funds is allocated for SHS LR for the school year 2025 – 2026, specifically for Grade 11 learners and teachers.
3. The PSF will be downloaded to all Regional Offices (ROs) and may be further downloaded to SDOs or pilot schools, as deemed applicable and cost-effective. These offices will manage the provision and distribution of materials, either through in-house printing or third-party printers, based on the number of learners and teachers per pilot school. Procured materials must be delivered directly to public pilot SHS schools.
4. The ROs, SDOs, or schools may use any applicable procurement method in accordance with Republic Act (RA) No. 9184 (Government Procurement Reform Act)



1/F Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City  
Direct Line: (632) 8633-7202/8687-4146 E-mail: [ouct@deped.gov.ph](mailto:ouct@deped.gov.ph)

and its Implementing Rules and Regulations, and/or RA No. 12009 (New Government Procurement Act).

5. Funds must be used in accordance with existing budgeting, accounting, auditing, and procurement rules and regulations
6. If schools will resort to in-house printing, only non-teaching personnel or volunteers should be involved in printing and reproducing SHS LR.
7. Any excess amount or resulting balance may be utilized for other expenses related to the implementation of programs/activities/projects (P/A/Ps) covered by this issuance, subject to existing budgeting, accounting, auditing, and procurement laws, rules, and regulations. For this purpose, "expenses related to the implementation of P/A/Ps" shall refer to initiatives that contribute to the specific outcome aligned with the objective of this issuance, particularly operational requirements or support services essential to program delivery. These may include:
  - a. Procurement of semi-expendable items (goods below the capitalization threshold of Php 50,000.00, which are items classified as 'Property, Plant, and Equipment (PPE)', in accordance with COA Circular No. 2015-007);
  - b. Provision and distribution of Landas Career Guidance Toolkit; and
  - c. Other operational needs directly supporting the production of SSHS LR.
7. All funds must be obligated and disbursed by **December 31, 2025**. The ROs or SDOs must ensure compliance with the Cash-Based Budgeting System stipulated in the Republic Act No. 11975 (FY 2024 General Appropriations Act (GAA)) and National Budget Circular NO. 592 s. 2024 (Guidelines on the Release of Funds for Fiscal Year (FY) 2024 dated January 2, 2024).
8. The Statement of Expenditures (SOEs) must be submitted by the Regional LR Supervisor or Supply Officer to the Bureau of Learning Resources-Learning Production Division (BLR-LRPD) via email ([blr.lrpd@deped.gov.ph](mailto:blr.lrpd@deped.gov.ph)) on December 26, 2025.
9. The following Annexes can be accessed through this link: <https://bit.ly/SHSGr11LRsAnnexes>.
  - a. Annex A (Allocation of Funds for the Production of Grade 11 Learning Resources),
  - b. Annex B (List of Grade 11 Learning Resources to be Procured and Distributed),
  - c. Annex C (List of Pilot Schools),
  - d. Annex D (Recommended Technical Specifications for SHS LR), and
  - e. Annex E (Template for SOE).
10. BLR shall continuously gather feedback on fund utilization and procurement challenges through SOE submissions, field visits, and virtual consultations.
11. For your guidance and strict compliance.

cc: **MALCOLM S. GARMA**  
*Undersecretary for Operations*





Republic of the Philippines  
**Department of Education**  
REGION VI-WESTERN VISAYAS

December 2, 2025

**CRISTITO A. ECO, CESO III**  
OIC-Regional Director  
This Office

Sir:

Greetings!

In line with the Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum, we shall be downloading funds to the following Schools Division Offices and hereunder is the allocation list with the estimated amount:

<b>Activity:</b> Download Program Support Funds (PSF) for the Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum
<b>General Purpose:</b> Download Program Support Funds (PSF) for the Program Support Funds for Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum
<b>Specific Purpose:</b> Download Program Support Funds (PSF) for the Program Support Funds for Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum (Lesson Exemplars, Learning Activity Sheets/Worksheets, and Curated Learning Resources)
<b>Amount:</b> P 16, 625, 012.00
<b>Reference:</b> OSEC-6-25-05647
<b>Activity Request No.:</b>

SCHOOLS DIVISION OFFICE	AMOUNT
1. Aklan	808,161.00
2. Antique	923,611.00
3. Bacolod City	346,355.00
4. Bago City	115,452.00
5. Cadiz City	230,903.00
6. Capiz	230,903.00
7. Escalante City	346,354.00
8. Guimaras	692,708.00
9. Himamaylan City	923,611.00
10. Iloilo	1,500,869.00
11. Iloilo City	115,452.00
12. Kabankalan City	808,160.00
13. La Carlota City	115,452.00
14. Negros Occidental	7,042,540.00
15. Roxas City	1,385,417.00
16. Sagay City	692,708.00
17. San Carlos City	115,452.00
18. Silay City	115,452.00
19. Victorias City	115,452.00
<b>Total</b>	<b>16,625,012.00</b>

Attached in this request are the following documents, to wit:

- Acceptance Letter signed by the Schools Division Superintendent (if applicable);



Republic of the Philippines  
**Department of Education**  
REGION VI-WESTERN VISAYAS

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- b. Activity Request;
- c. Photocopy of the Sub-ARO (if applicable); and
- d. Memorandum

Your favorable response to this request is highly appreciated.

Thank you.

**Allotment Available:**

*M. I. Ampig*  
**MARTHA I. AMPIG**  
Chief Administrative Officer  
Finance Division

*for: [Signature]*  
**DONALD T. GENINE**  
Chief Education Supervisor  
Curriculum and Learning Management Division

APPROVED:

*[Signature]*  
**CRISTITO A. ECO, CESO III**  
OIC-Regional Director

# PROGRAM IMPLEMENTATION PLAN

NAME OF FUNCTIONAL DIVISION: **CLMD**

Sub-ARO No. **OSEC-6-25-05647**

DATE: **November 28, 2025**

VALIDITY: **December 31, 2025**

PAP: **PSF**


PURPOSE: Transfer of Program Support Fund (PSF) for the Provision and Distribution of Learning Resources  
for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum

PROGRAM OWNER: Reyjean C. Porras

NAME OF THE ACTIVITIES	PROPOSED DATE OF ACTIVITIES	EXPECTED PARTICIPANTS/RECIPIENTS	BUDGET	MODE OF BUDGET IMPLEMENTATION**	TARGET DATE OF OBLIGATION	TARGET DATE OF PAYMENT
Download of Funds for the Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum	N/A	19 Divisions	16, 625, 012.00	Download	December 31, 2025	December 31, 2025

PREPARED BY:


RECOMMENDING APPROVAL:


  
**REYJEAN C. PORRAS**  
PROGRAM OWNER

  
**DONALD T. GENINE**  
CHIEF, FUNCTIONAL DIVISION

ALLOTMENT AVAILABLE:

APPROVED:

  
**MARTHA I. AMPIG**  
CAO, FINANCE

  
**CRISTITO A. ECO, CESO III**  
OIC-REGIONAL DIRECTOR





Republic of the Philippines  
Department of Education

AR No : AR-2025-R5689-00254

DATE : Dec 2, 2025

FOR : CRISTITO A. ECO  
Regional Director

FROM : DONALD T. GENINE  
CLMD Chief

Approved by:   
Date: DEC 03 2025

SUBJECT : DOWNLOAD PROGRAM SUPPORT FUNDS (PSF) FOR THE PROVISION AND DISTRIBUTION OF LEARNING RESOURCES FOR THE PILOT IMPLEMENTATION OF THE STRENGTHENED SENIOR HIGH SCHOOL (SHS) CURRICULUM.

NAME OF PROGRAM(S)/ PROJECT(S):

BASIC EDUCATION CURRICULUM

OUTPUT(S) TO BE PRODUCED AND ITS CODE(S):

Output Code	Output	Physical Target
OC-25-5689-BEC-S41-001	Downloaded Program Support Funds (PSF) for the Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum.	1

ACTIVITY/IES TO BE REQUESTED:

Activity Code	Name of Activity
AC-25-5689-BEC-S41-001	Download Program Support Funds (PSF) for the Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum.

FINANCIAL REQUIREMENTS:

Activity Code	Name of Activity	Amount
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AC-25-5689-BEC-S41-001	Download Program Support Funds (PSF) for the Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum.	16,625,012.00
Grand Total:		16,625,012.00

**SOURCE OF FUNDS:**

BEC - 2025

**ADMINISTRATIVE ARRANGEMENTS:**

**ANNEXES:**

1. Activity Design/Program of Activities
2. Portion of the approved WFP where activities are stipulated.

All expenses incurred in this activity is subject to usual accounting and auditing rules and regulations.



Republic of the Philippines  
DEPARTMENT OF EDUCATION

Regional Office - VI

SUB-ALLOTMENT RELEASE ORDER

Fiscal Year 2025

<b>PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:</b> PPA301 310100100003000 - Continuing Appropriations Basic Education Curriculum		<b>REFERENCE:</b> OSEC-6-25-5647 dated 11/20/2025	<b>SUB-ALLOTMENT RELEASE ORDER NO.</b> RO-6-25-02667
<b>FUND CODE:</b> 01102101		<b>ORGANIZATION CODE:</b> 070010300006	<b>LEGAL BASIS:</b> FY 2024 GAA   R.A. No. 11975 (Continuing Appropriations)
		<b>DATE:</b> 6 05 DEC 2025	<b>FISCAL YEAR:</b> FY 2025
<b>PURPOSE:</b> Program Support Funds (PSF) for the Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum.			
<b>To:</b> The Schools Division Superintendent Schools Division of Escalante City DepEd - Region VI 070010806010			<b>Region :</b> 6
<b>PARTICULARS</b>		<b>ALLOTMENT CLASS/ ACCOUNT CODE</b>	<b>AMOUNT AUTHORIZED</b>
Subsidy to Operating Units		MOOE 5021408000	346,354.00
<b>AMOUNT IN WORDS:</b> *** Three Hundred Forty Six Thousand Three Hundred Fifty Four Pesos Only ***			<b>Total:</b> <u>346,354.00</u>
<b>NOTE:</b> The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2025.			

The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:

MARTHA I. AMPIG  
Chief Administrative Officer  
Finance Division

Approval for Transfer/Downloading of Funds:

CRISTITO A. ECO, CESO III  
Asst. Regional Director  
OIC, Office of the Regional Director