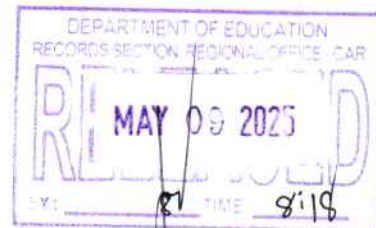




Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION



08 May 2025

REGIONAL MEMORANDUM

No. 317.2025

DOWNLOADING OF PROGRAM SUPPORT FUNDS (PSF) FOR THE PROVISION AND DISTRIBUTION OF TRANSITION LEARNING RESOURCES FOR THE IMPLEMENTATION OF THE REVISED K to 10 (MATATAG) CURRICULUM

To: Assistant Regional Director
Schools Division Superintendents
All Others Concerned

1. The Regional Office will be downloading the Program Support Funds (PSF) to the Schools Division Offices for the provision and distribution of transition learning resources, including Lesson Exemplars (LE) and Learning Activity Sheets (LAS), in support of the implementation of the revised K to 10 (MATATAG) Curriculum.
2. Enclosed are the fund allocations and the guidelines on the utilization of the downloaded funds for your reference and guidance.
 - a. Enclosure 1: Allocation breakdown per Grade Level per SDO
 - b. Enclosure 2: Guidelines in the Utilization of Downloaded Support Funds for the Provision and Distribution of Transition Learning Resources (Lesson Exemplars and Learning Activity Sheets) for the Implementation of the MATATAG Curriculum (DM-CT-2025-087)
3. For clarifications regarding this Memorandum, please contact CES Jennifer P. Ande at the Curriculum and Learning Management Division (CLMD) through landline (047) 422-7096 or via email at car.cimd@deped.gov.ph.
4. Immediate dissemination and compliance are directed.


ESTELA P. LEON-CARINO EdD, CESO III
Director IV/Regional Director

Encl: As stated

CLMD/JPA/LRMS/BMD/etc



Address: DepEd-CAR Complex, Wangal, La Trinidad, Benguet, 2601
Telephone No: (074) 422 – 1318
Email Address: car@deped.gov.ph



DepEd Tayo Cordillera  <https://depedcar.ph>



Enclosure 1 to RM 317.2025

Allocation of Funds per Grade Level per SDO

	Abra	Apayao	Baguio	Benguet	Ifugao	Kalinga	Mt. Prov	Tabuk City	Total
Grade 2	896,812.28	461,771.94	820,040.45	1,345,381.42	656,227.96	406,189.79	572,284.24	463,890.90	5,622,598.98
Grade 3	1,564,360.28	806,324.15	1,433,496.90	2,350,969.21	1,146,340.36	710,891.03	999,761.94	811,181.52	9,823,325.39
Grade 5	536,020.64	247,729.85	524,810.76	765,951.59	409,802.50	231,642.38	299,243.96	265,272.03	3,280,473.71
Grade 8	163,699.88	95,747.26	249,602.24	291,683.41	122,717.67	80,682.29	128,075.12	92,587.73	1,224,795.60
Total	3,160,893.08	1,611,573.20	3,027,950.35	4,753,985.63	2,335,088.49	1,429,405.49	1,999,365.26	1,632,932.18	19,951,193.68

Breakdown of Funds per LAS and LE per Grade Level

Grade 2 Amount: 5,622,598.98

SDO	LAS	LE	Total LAS/LE	Percentage	Allotment/ Division
Abra	5,222	280	5,502	16%	896,812.28
Apayao	2,665	168	2,833	8%	461,771.94
Baguio	4,898	133	5,031	15%	820,040.45
Benguet	7,854	400	8,254	24%	1,345,381.42
Ifugao	3,791	235	4,026	12%	656,227.96
Kalinga	2,332	160	2,492	7%	406,189.79
Mt. Prov	3,308	203	3,511	10%	572,284.24
Tabuk	2,746	100	2,846	8%	463,890.90
Total	32,816	1679	34,495	100%	5,622,598.98

Grade 3 Amount: 9823325.40

SDO	LAS	LE	Total LAS/LE	Percentage	Allotment/ Division
Abra	5,203	272	5,475	16%	1,564,360.28
Apayao	2,655	167	2,822	8%	806,324.15
Baguio	4,881	136	5,017	15%	1,433,496.90
Benguet	7,824	404	8,228	24%	2,350,969.21
Ifugao	3,775	237	4,012	12%	1,146,340.36
Kalinga	2,326	162	2,488	7%	710,891.03
Mt. Prov	3,297	202	3,499	10%	999,761.94
Tabuk	2,736	103	2,839	8%	811,181.52
Total	32,697	1683	34,380	100%	9,823,325.40

Grade 5 Amount: 3,280,473.70

SDO	LAS	LE	Total LAS/LE	Percentage	Allotment/ Division
Abra	6,033	231	6,264	16%	536,020.64
Apayao	2,735	160	2,895	8%	247,729.85
Baguio	6,070	63	6,133	16%	524,810.76
Benguet	8,591	360	8,951	23%	765,951.59
Ifugao	4,575	214	4,789	12%	409,802.50
Kalinga	2,551	156	2,707	7%	231,642.38
Mt. Prov	3,479	18	3,497	9%	299,243.96
Tabuk	3,012	88	3,100	8%	265,272.03
Total	37,046	1290	38,336	100%	3,280,473.70

Grade 8 Amount: 1,224,795.60

SDO	LAS	LE	Total LAS/LE	Percentage	Allotment/ Division
Abra	3,524	51	3,575	13%	163,699.88
Apayao	2,051	40	2,091	8%	95,747.26
Baguio	5,414	37	5,451	20%	249,602.24
Benguet	6,278	92	6,370	24%	291,683.41
Ifugao	2,640	40	2,680	10%	122,717.67
Kalinga	1,728	34	1,762	7%	80,682.29
Mt. Prov	2,733	64	2,797	10%	128,075.12
Tabuk	1,992	30	2,022	8%	92,587.73
Total	26,360	388	26,748	100%	1,224,795.60

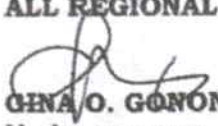


Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND TEACHING

MEMORANDUM
DM-CT-2025- 087

TO : **ALL REGIONAL DIRECTORS**

FROM : 
GINA O. GONONG
Undersecretary

SUBJECT : **GUIDELINES IN THE UTILIZATION OF DOWNLOADED PROGRAM SUPPORT FUNDS FOR THE PROVISION AND DISTRIBUTION OF TRANSITION LEARNING RESOURCES (LESSON EXEMPLARS AND LEARNING ACTIVITY SHEETS) FOR THE IMPLEMENTATION OF THE MATATAG CURRICULUM**

DATE : **February 26, 2025**

1. This memorandum is issued to establish the guidelines on the release and utilization of the downloaded Program Support Funds (PSF) for the provision of transition learning resources (LRs) to the regional offices (ROs) for the provision and distribution of LR for the Phase 2 Implementation of MATATAG Curriculum.
2. A total budget amounting to **One Billion Three Hundred Two Million Four Hundred Sixty-Eight Thousand Three Hundred Ninety-Two and 29/100 Pesos (P1,302,468,392.29)** under the FY 2025 (R.A. No. 12116) Textbooks and other Instructional Materials (TBIMs) Current Funds and FY 2024 (R.A. 11975) TBIMs Continuing Funds primarily for the provision and distribution of transition LR (Lesson Exemplars (LEs) and Learning Activity Sheets (LASs)) for teachers and learners for the School Year (SY) 2025-2026. These LEs and LASs shall serve as LR for Grades 2, 3, 5, and 8, together with existing or new TXs and TMs to be delivered in schools.
3. The Program Support Fund (PSF) shall be downloaded to the selected ROs and may be further downloaded to School Division Offices (SDOs) or schools.
4. The ROs, SDOs, or schools shall facilitate the provision and distribution of materials based on the present number of enrollees and teachers per SDO/schools. The said materials shall be delivered to public elementary and secondary schools.
5. The ROs, SDOs, or schools may conduct any applicable procurement modality pursuant to Republic Act (RA) No. 9184 or the *Government Procurement Reform Act*, and its Implementing Rules and Regulations.

6. The utilization of the funds herein shall be in accordance with the existing budgeting, accounting, auditing, and procurement rules and regulations.
7. In the production of LEs and LASs, only non-teaching personnel or volunteers shall be tapped for the same.
8. Any excess amount or balance remaining from the funds may be used for other activities and projects under the Textbooks and Other Instructional Materials program.
9. All downloadable funds under 2025 TBIMs Current Funds must be obligated and disbursed on or before **December 31, 2026** while funds under 2024 TBIMs Continuing Funds must be obligated and disbursed on or before **December 31, 2025**. The ROs or SDOs shall ensure the obligation and disbursement of the downloaded FY 2025 TBIMs current funds are in accordance with the Cash-Based Budgeting System and consistent with the National Budget Circular No. 595s. 2025 (Guidelines on the Release of Funds for Fiscal Year 2025 dated January 20, 2025).
10. The Statement of Expenditures (SOEs) shall be submitted to Bureau of Learning Resources- Learning Resources Production Division (BLR-LRPD) through email: blr.lrp@deped.gov.ph on **30th day of every month** following the month the fund has been downloaded to the region and the subsequent months until the said fund has been fully utilized.
11. The following Annexes can be accessed through this link:
<https://tinyurl.com/TransitionLRsAnnexes>
 - a. Annex A (Budget Allocation per Region),
 - b. Annex B (Detailed Allocation List),
 - c. Annex C (Template for SOE), and
 - d. Annex D (Minimum Technical Specifications for LEs and LASs).
12. Likewise, the minimum technical specifications to be followed and adopted in the production of LEs and LAS is attached as **Annex D**. This is without prejudice to other specifications that may hereinafter be issued to the Office of the Undersecretary for Curriculum and Teaching (OUCT).
13. BLR shall continuously gather feedback on how the downloaded funds are utilized, as well as any challenges in the procurement of the said LRs.
14. For your guidance and strict compliance.

cc: **MALCOLM S. GARMA**
Assistant Secretary
Officer-in-Charge
Office of the Undersecretary for Operations