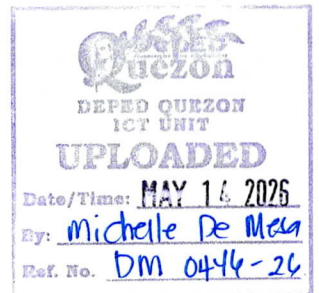




Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE



13 May 2026

DIVISION MEMORANDUM

No. 0446, s. 2026

**CONDUCT OF SCHOOL BASED TRAINING OF TEACHERS AND SCHOOL LEADERS ON
THE IMPLEMENTATION OF THE PHASE 3 – REVISED K TO 10 CURRICULUM
GRADES 6, 9 AND 10 (G6910)**

To: Assistant Schools Division Superintendents
Division Chiefs
Public Schools District Supervisors
Elementary and Secondary School Heads
All Others Concerned

1. Relative to DM-OULS-2026-082, titled **Conduct of the Training on Revised Grades 6, 9, & 10 Curriculum**, this Office, through the School Governance and Operations Division-Human Resource Development Section, in collaboration with the Curriculum Implementation Division announces the conduct of the School-based Training of Teachers and School Leaders on the Implementation of the Phase 3 - Revised K to 10 Curriculum for Grades 6, 9, and 10 on June 1-4, 2026.
2. For this phase of the implementation of the revised curriculum, teachers must develop a deep and consistent understanding of its content and intent. This includes strengthening their core competencies in content knowledge and pedagogy, curriculum planning, and assessment.
3. The allocation shall be based on the number of participants set by the Central Office. Schools are advised to coordinate with their assigned cluster and implementing units regarding the **downloaded funds**, as these should be equitably distributed. Participants shall be assigned to only one grade level and learning area.

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4. Meals of the Program Management Team (PMT), including of Program Managers per district/cluster, Learning Managers, Resource Persons/Learning Facilitators/SBTT Trainers/School M&E Focal Persons/In-Charge, per class and all the participants have an allotment of Php 600.00 per day for four (4) days per participant, as follows:

AM Snack	:	Php 100.00
Lunch	:	Php 400.00
PM Snack	:	Php 100.00

5. Training supplies and materials for the participants shall cost Php 250.00 per participant for the entire duration of the training.
6. School-based training expenses for meals and supplies shall be charged against the **downloaded funds** allotted for Revised K to 10 Curriculum Training Program.
7. In case where the downloaded funds are insufficient, available local INSET funds maybe utilized for **food and transportation** only for the additional participants subject to existing guidelines and applicable accounting and auditing rules and regulations. Attached is **DM-OULS-2026-III** for reference.
8. A separate Memorandum will be released for the list of recipient schools of downloaded funds from the Central Office and local INSET funds to ensure smooth reimbursement and liquidation process.
9. Private school teachers are allowed to participate in the said training on a voluntary basis. However, any related related expenses incurred shall be charged to their personal expense.
10. This training is a PRC-CPD accredited. All District Heads/Coordinators are directed to ensure the uploading of the accomplished training templates and reports through the following link: <https://tinyurl.com/RevisedG6910-Accomplishments> and submit **on or**

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before June 20, 2026. Similarly, training matrices and templates may also be accessed and downloaded through the same link.

11. Immediate dissemination of this Memorandum is desired.


ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent 

hrdsgod05/13/2026

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Department of Education
OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM
DM-OULS-2026- III

TO : Regional Directors
Schools Division Superintendents
Regional HRDD Chiefs
Regional Finance Offices
Regional Planning Offices
NEAP-R Focal Persons
All Others Concerned

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

SUBJECT : **GUIDELINES ON THE UTILIZATION OF THE DOWNLOADED HUMAN RESOURCE DEVELOPMENT FOR PERSONNEL IN SCHOOL AND LEARNING CENTERS (HRDPSLC) FUND FOR THE CONDUCT OF THE REVISED GRADES 6, 9, AND 10 CURRICULUM TRAINING PROGRAM**

Date : 18 March 2026

1. This Memorandum is issued to provide clear and uniform implementing guidelines on the utilization of the Human Resource Development for Personnel in Schools and Learning Centers (HRDPSLC) Funds downloaded to the Regional Offices (ROs) for the effective, efficient, and accountable implementation of the Revised Grades 6, 9, and 10 Curriculum Training Program for teachers.
2. Following the implementation of the Revised K to 12 Curriculum Training for Grades 2, 3, 5, and 8 Teachers and School Leaders (Phase 2), the National Educators Academy of the Philippines (NEAP) shall implement Phase 3 training on the Revised K to 12 Curriculum covering Grades 6, 9, and 10 involving the conduct of the following levels of training:

National-led Training

- a. Training of Core Trainers for the Revised Grades 6, 9, & 10 Curriculum
- b. Training of Regional Trainers for the Revised Grade 6 Curriculum
- c. Training of Regional Trainers for the Revised Grades 9 & 10 Curriculum
- d. Training of Regional Trainers for the Revised Grades 9 & 10 TLE Curriculum

Regional-led Training

- e. Training of Division Trainers for the Revised Grades 6, 9 & 10 Curriculum

Division-led Training

- f. Division-led Training of Teachers on the Revised Grades 6, 9 & 10 Curriculum



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3. For this purpose, the Department of Education (DepEd) Central Office (CO), through NEAP, shall download to the Regional Offices (ROs), funds under the HRDPSLC Fund in the total amount of **One Billion One Hundred Two Million Nine Hundred Forty-One Thousand Eight Hundred Fifty Pesos (Php1,102,941,850.00)**, broken down as follows:
 - a. **Fifty-Three Million Eight Hundred Seventy-Three Thousand Two Hundred Pesos (Php53,873,200.00)** chargeable against the FY 2025 Continuing Funds; and
 - b. **One Billion Forty-Nine Million Sixty-Eight Thousand Six Hundred Fifty Pesos (Php1,049,068,650.00)** chargeable against the FY 2026 Current Funds.

The detailed breakdown of allocations per RO is reflected in **Annex A** hereof.

4. Upon receipt of the Sub-Allotment Release Order (Sub-ARO), the NEAP in the Region (NEAP-R)/Human Resource Development Division (HRDD) shall coordinate with Regional Budget Officer and Regional Planning Officer for the proper tagging of Sub-ARO in the HRDD Program Management Information System (PMIS) account and shall facilitate the downloading of HRDPSLC Fund to the School Division Offices, when applicable and cost-effective. All Sub-AROs shall be created with a Work and Financial Plan and must be properly uploaded in the PMIS to ensure proper monitoring and accountability of funds.
5. To ensure judicious use of funds, the downloaded fund per training shall be utilized for the following allowable expenses in accordance with the existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.

The detailed allocation per activity is reflected in **Annex B**.

- A. Board and lodging rate at **Php 2,000.00 per participant per day**
 - B. Supplies and Materials rate at **Php 300.00 per participant** per activity duration
 - C. Contingency expense at **Php 5,000.00** per activity for national training
 - D. Meals rate at **Php 600.00** per participant per day for the school-based Division-led Training of Teachers
 - E. Travel Expense of all participants for national and regional training
6. The use of funds herein shall be in accordance with existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.
 7. Any excess amount or resulting balance may be utilized for expenses related to the implementation of the above enumerated P/A/Ps 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 objectives of this issuance.
 8. The funds herein shall be valid in accordance with the National Budget Circular 599, s. 2026 for the FY 2026. The obligation and disbursement of these funds must be in accordance with Cash Budgeting System.



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9. In cases where the downloaded funds are insufficient, available local funds may be utilized, subject to existing guidelines and applicable accounting and auditing rules and regulations. HRDD/NEAP-R may likewise request additional funds from the NEAP Central Office, subject to the availability of funds and approval of the appropriate authorities.
10. To ensure the proper use and accountability of the downloaded HRDPSLC Funds, Monitoring and Evaluation (M&E) shall be conducted by the NEAP CO and NEAP-R to validate training implementation, participant attendance, and budget utilization which include, but not limited to, the following:
 - a. Administration of End-of-Day Evaluation
 - b. Administration of Pre and Post-test and other session workshop activities
 - c. Monitoring of the actual number of participants
 - d. Preparation of Program Completion Reports with Analysis of End-of-Day Evaluation
 - e. Monitoring and submission of Budget Utilization
 - f. Submission of Physical Accomplishment

The Regional **HRDD Chief** and Division **School Governance and Operation Division (SGOD) Chief** shall designate a focal person who shall coordinate with the program in-charge, consolidate the required data, and submit the report on budget utilization and physical accomplishment through the following link: <https://tinyurl.com/G6910P3>. The consolidated summary report shall be supported by a detailed data breakdown. Accordingly, the Program Management Team shall maintain scanned copies of participants' registration forms and attendance sheets, as well as an Excel file containing the corresponding registration and attendance data, which may be requested from the ROs and SDOs to validate and support the submitted summary report. This Memorandum shall serve as the basis for any regional issuances related to this program.

11. Should there be further questions and clarifications, please contact the NEAP Office of the Director through email neap.od@deped.gov.ph or landline (02) 8638-8638.
12. For immediate dissemination and appropriate action.



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Annex A

Summary of Regional Allocation by Fund Source and Activity

Region	Activities Charged Against FY 2026 CONTINUING Fund					Activities Charged Against FY 2026 CURRENT Fund					GRAND TOTAL PER REGION
	Training of Regional Trainers for the Revised Grade 6 Curriculum	Training of Regional Trainers for the Revised Grades 9 & 10 Curriculum	TOTAL	Training of Core Trainers for the Revised Grades 6, 9, & 10 Curriculum	Training of Regional Trainers for the Revised Grades 9 & 10 TLE Curriculum	Training of Division Trainers for the Revised Grades 6, 9 & 10 Curriculum	Division-led Training of Teachers on the Revised Grades 6, 9 & 10 Curriculum	TOTAL			
I	282,000.00	258,000.00	540,000.00	90,000.00	189,000.00	17,527,900.00	41,350,600.00	59,157,500.00	59,697,500.00		
II	603,000.00	1,053,000.00	1,656,000.00	198,000.00	666,000.00	13,463,600.00	31,911,300.00	46,238,900.00	47,894,900.00		
III	423,000.00	300,000.00	723,000.00	93,000.00	207,000.00	28,799,300.00	74,745,900.00	103,845,200.00	104,568,200.00		
IV-A	480,000.00	351,000.00	831,000.00	120,000.00	252,000.00	33,028,500.00	81,816,100.00	115,216,600.00	116,047,600.00		
IV-B	510,000.00	910,000.00	1,420,000.00	160,000.00	680,000.00	22,783,500.00	29,263,950.00	52,887,450.00	54,307,450.00		
V	855,000.00	783,000.00	1,638,000.00	180,000.00	585,000.00	21,223,600.00	55,188,900.00	77,177,500.00	78,815,500.00		
VI	1,044,000.00	1,056,000.00	2,100,000.00	240,000.00	780,000.00	16,839,200.00	44,077,450.00	61,936,650.00	64,036,650.00		
VII	948,000.00	1,152,000.00	2,100,000.00	252,000.00	792,000.00	18,497,900.00	46,950,050.00	66,491,950.00	68,591,950.00		
VIII	1,008,000.00	936,000.00	1,944,000.00	216,000.00	744,000.00	17,683,100.00	43,004,200.00	61,647,300.00	63,591,300.00		
IX	871,000.00	637,000.00	1,508,000.00	195,000.00	754,000.00	14,317,200.00	34,799,800.00	50,066,000.00	51,574,000.00		
X	962,000.00	975,000.00	1,937,000.00	234,000.00	832,000.00	15,946,800.00	36,789,950.00	53,802,750.00	55,739,750.00		
XI	845,000.00	1,495,000.00	2,340,000.00	221,000.00	910,000.00	15,461,800.00	38,101,700.00	54,694,500.00	57,034,500.00		
XII	741,000.00	1,222,000.00	1,963,000.00	221,000.00	884,000.00	12,454,800.00	29,653,500.00	43,213,300.00	45,176,300.00		
XIII	819,000.00	1,833,000.00	2,652,000.00	247,000.00	1,014,000.00	12,076,500.00	25,715,600.00	39,053,100.00	41,705,100.00		
CAR	176,000.00	369,600.00	545,600.00	92,400.00	294,800.00	7,595,100.00	15,105,000.00	23,087,300.00	23,632,900.00		
NIR	1,056,000.00	1,860,000.00	2,916,000.00	228,000.00	960,000.00	19,293,300.00	41,006,100.00	61,487,400.00	64,403,400.00		
NCR	12,383,600.00	14,676,000.00	27,059,600.00	3,765,900.00	10,092,200.00	18,808,300.00	46,398,850.00	79,065,250.00	106,124,850.00		
TOTAL	24,006,600.00	29,866,600.00	53,873,200.00	6,753,300.00	20,636,000.00	305,800,400.00	715,878,950.00	1,049,066,650.00	1,102,941,850.00		



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Detailed Regional Allocation by Activity and Expense Item TRAVEL EXPENSE ONLY

Region	Training of Core Trainers for the Revised Grades 6, 9, & 10 Curriculum	Training of Regional Trainers for the Revised Grade 6 Curriculum	Training of Regional Trainers for the Revised Grades 9 & 10 Curriculum	Training of Regional Trainers for the Revised Grades 9 & 10 TLE Curriculum	TOTAL BY REGION
I	90,000.00	282,000.00	258,000.00	189,000.00	819,000.00
II	198,000.00	603,000.00	1,053,000.00	666,000.00	2,520,000.00
III	93,000.00	423,000.00	300,000.00	207,000.00	1,023,000.00
IV-A	120,000.00	480,000.00	351,000.00	252,000.00	1,203,000.00
IV-B	160,000.00	510,000.00	910,000.00	680,000.00	2,260,000.00
V	180,000.00	855,000.00	783,000.00	585,000.00	2,403,000.00
VI	240,000.00	1,044,000.00	1,056,000.00	780,000.00	3,120,000.00
VII	252,000.00	948,000.00	1,152,000.00	792,000.00	3,144,000.00
VIII	216,000.00	1,008,000.00	936,000.00	744,000.00	2,904,000.00
IX	195,000.00	871,000.00	637,000.00	754,000.00	2,457,000.00
X	234,000.00	962,000.00	975,000.00	832,000.00	3,003,000.00
XI	221,000.00	845,000.00	1,495,000.00	910,000.00	3,471,000.00
XII	221,000.00	741,000.00	1,222,000.00	884,000.00	3,068,000.00
XIII	247,000.00	819,000.00	1,833,000.00	1,014,000.00	3,913,000.00
CAR	92,400.00	176,000.00	369,600.00	294,800.00	932,800.00
NIR	228,000.00	1,056,000.00	1,860,000.00	960,000.00	4,104,000.00
TOTAL	2,987,400.00	11,623,000.00	15,190,600.00	10,543,800.00	40,344,800.00



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Detailed Allocation for DepEd-NCR by Activity and Expense Item

Expense Item	Activity				TOTAL
	Training of Core Trainers for the Revised Grades 6, 9, & 10 Curriculum	Training of Regional Trainers for the Revised Grade 6 Curriculum	Training of Regional Trainers for the Revised Grades 9 & 10 Curriculum	Training of Regional Trainers for the Revised Grades 9 & 10 TLE Curriculum	
Board and Lodging	3,544,000.00	11,776,000.00	13,968,000.00	9,616,000.00	38,904,000.00
Training Supplies	132,900.00	441,600.00	523,800.00	360,600.00	1,458,900.00
Travel Expense	84,000.00	161,000.00	179,200.00	110,600.00	534,800.00
Contingency	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00
TOTAL	3,765,900.00	12,383,600.00	14,676,000.00	10,992,200.00	40,917,700.00



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Annex B

Region	Training of Division Trainers for the Revised Grades 6, 9 & 10 Curriculum				Division-led Training of Teachers on the Revised Grades 6, 9 & 10 Curriculum				GRAND TOTAL PER REGION
	Qty. Pax	Board and Lodging @Php 2,000/pax/day	Supplies @Php 300/pax	Travel Expense @Php 1,400/pax except R4B @Php 10,000/pax	Total Amount	Qty. Pax	Meals @Php 600/day	Supplies @Php 300/pax	
	Venue: ALL REGION Total pax: 30,422 No. of days: 4				Venue: School-based Total pax: 270,143 No. of days: 4				
I	1,807	14,456,000.00	542,100.00	2,529,800.00	17,527,900.00	15,604	37,449,600.00	3,901,000.00	41,350,600.00
II	1,388	11,104,000.00	416,400.00	1,943,200.00	13,463,600.00	12,042	28,900,800.00	3,010,500.00	31,911,300.00
III	2,969	23,752,000.00	890,700.00	4,156,600.00	28,799,300.00	28,206	67,694,400.00	7,051,500.00	74,745,900.00
IV-A	3,405	27,240,000.00	1,021,500.00	4,767,000.00	33,028,500.00	30,874	74,097,600.00	7,718,500.00	81,816,100.00
IV-B	1,245	9,960,000.00	373,500.00	12,450,000.00	22,783,500.00	11,043	26,503,200.00	2,760,750.00	29,263,950.00
V	2,188	17,504,000.00	656,400.00	3,063,200.00	21,223,600.00	20,826	49,982,400.00	5,206,500.00	55,188,900.00
VI	1,736	13,888,000.00	520,800.00	2,430,400.00	16,839,200.00	16,633	39,919,200.00	4,158,250.00	44,077,450.00
VII	1,907	15,256,000.00	572,100.00	2,669,800.00	18,497,900.00	17,717	42,520,800.00	4,429,250.00	46,950,050.00
VIII	1,823	14,584,000.00	546,900.00	2,552,200.00	17,683,100.00	16,228	38,947,200.00	4,057,000.00	43,004,200.00
IX	1,476	11,808,000.00	442,800.00	2,066,400.00	14,317,200.00	13,132	31,516,800.00	3,283,000.00	34,799,800.00
X	1,644	13,152,000.00	493,200.00	2,301,600.00	15,946,800.00	13,883	33,319,200.00	3,470,750.00	36,789,950.00
XI	1,594	12,752,000.00	478,200.00	2,231,600.00	15,461,800.00	14,378	34,507,200.00	3,594,500.00	38,101,700.00
XII	1,284	10,272,000.00	385,200.00	1,797,600.00	12,454,800.00	11,190	26,856,000.00	2,797,500.00	29,653,500.00
XIII	1,245	9,960,000.00	373,500.00	1,743,000.00	12,076,500.00	9,704	23,289,600.00	2,426,000.00	25,715,600.00
CAR	783	6,264,000.00	234,900.00	1,096,200.00	7,595,100.00	5,700	13,680,000.00	1,425,000.00	15,105,000.00
NIR	1,989	15,912,000.00	596,700.00	2,784,600.00	19,293,300.00	15,474	37,137,600.00	3,868,500.00	41,006,100.00
NCR	1,939	15,512,000.00	581,700.00	2,714,600.00	18,808,300.00	17,509	42,021,600.00	4,377,250.00	46,398,850.00
TOTAL	30,422	243,376,000.00	9,126,600.00	53,297,800.00	305,800,400.00	270,143	648,343,200.00	67,535,750	715,878,950.00



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