



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



DEPED QUEZON
RECORDS SECTION

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By: Michelle De Mesa

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05 June 2026

DIVISION MEMORANDUM

No. 0519 s, 2026

DOWNLOADING OF PROGRAM SUPPORT FUNDS FOR THE REPRODUCTION AND UTILIZATION OF LEARNING RESOURCES FOR THE PILOT IMPLEMENTATION OF THE STRENGTHENED SENIOR HIGH SCHOOL (SHS) CURRICULUM

To: Assistant Schools Division Superintendents
Chief, CID and SGOD
Education Program Supervisors
Concerned Public Schools District Supervisor
School Heads of Binulasan IS, Buenavista NHS, Malinao Ilaya INHS, Polillo NHS,
Recto MNHS, San Andres NHS, Sto. Domingo NHS, Unisan HIS
Concerned SHS Coordinators
All Others Concerned

1. Pursuant to the Regional Unnumbered Memorandum dated December 2, 2025, entitled Guidelines on the Utilization of Program Support Funds (PSF) for the Provision and Distribution of Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum, this Office, through the Curriculum Implementation Division-Learning Resource Management Section (CID-LRM) in coordination with the Education Program Supervisor (EPS) In-Charge of Senior High School, informs the field of the Program Support Funds (PSF) to be downloaded to schools for the reproduction of learning resources to support the pilot implementation of the Strengthened SHS Curriculum.
2. This Memorandum aims to inform schools of the allocation and utilization of the Program Support Funds (PSF) for the reproduction of learning resources for the pilot implementation of the Strengthened Senior High School (SHS) Curriculum. In addition, it aims to facilitate the reproduction of the required learning resources as follows to ensure their availability and accessibility for teachers and learners during the pilot implementation of the Strengthened SHS Curriculum:
 - a. Lesson Exemplars (LEs) and Learning Activity Sheets/Worksheets (LASW)
 - b. Curated Learning Resources
 - c. Printed Reference Materials



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3. To ensure responsiveness to local learning contexts, schools shall determine the learning resources to be reproduced using the downloaded funds, taking into consideration the needs of their learners and the curriculum requirements of the Strengthened Senior High School (SHS) Curriculum.
4. The learning resource for the pilot implementation of the Strengthened SHS Curriculum and other details including technical specifications may be accessed thru DepED Quezon LR SPARK (Quezon Learning Resource Portal) in our Division Website – Resources > Learning Resource > Quezon Learning Resource Portal > Register > iBooQ > Other Online Educational Learning Resource – Strengthened SHS Materials.
5. The PSF downloaded to pilot schools was based on the Regional Memorandum less 5% tax and shall be used to manage the provisions, printing, reproduction, and delivery of learning resources either through **in-house printing by only non-teaching personnel or volunteers** or through **third-party printing service providers using RA 12009 (New Government Procurement Act)**. The technical specifications indicated in Annex D shall strictly be followed. Likewise, the School Heads of the pilot implementers are advised to claim the Cheque in SDO Quezon Cashier Section anytime after the issuance of this Memorandum.
6. Any excess amount or unutilized amount may be used for allowable and essential expenses related to the proper implementation of the SHS pilot program which may include:
 - a. Procurement of semi-expandable items (goods below the capitalization threshold of P50,000.00 categorized as Property, Plant, and Equipment) following COA Circular No. 2015-007;
 - b. Provision and distribution of Landas Career Guidance Toolkit; and
 - c. Other operational needs directly supporting the production and distribution of SHS learning resources.
7. The downloaded PSF shall be utilized strictly based on these guidelines and in accordance with existing budgeting, accounting, auditing and procurement rules and regulations.
8. These funds were sourced from the SARO downloaded in December 2025 and were obligated on or before December 31, 2025 to ensure their utilization prior to the lapse of the appropriation.



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9. All Learning Activity Sheets/Worksheets are **consumable**, while the rest such as Lesson Exemplars, Curated Learning Resources and Printed Reference Materials are **non-consumable** and must be accounted for during the year-end inventory or as need arises.
10. To ensure effective utilization of these resources, the following shall also be observed:
- Curriculum Implementation Division including School Heads shall monitor the timely reproduction, distribution and utilization of these resources;
 - Teachers to integrate into daily lesson delivery, remediation, enrichment, and assessment activities the Activity Sheets/Worksheets, Curated Learning Resource and Other Reference Materials aligned with the curriculum guides and learning competencies;
 - School heads and technical assistance providers to monitor the utilization of learning resources through classroom observations, instructional supervision, and review of lesson plans and learning activity outputs.
 - Teachers and learners to provide feedback regarding the relevance, quality, and effectiveness of the learning resources and use the results to improve future reproduction and utilization efforts;
 - Schools to document and report the utilization of the reproduced learning resources, including the number of learners served, materials used, and best practices observed during implementation; and
 - Property Custodians/ Administrative Officers to ensure the proper storage, maintenance, and reproduction of learning resources to sustain their availability throughout the implementation period.
11. For other queries, you may contact EPS Carmen H. Macatugob, SHS In-Charge or EPS Jee-Ann O. Borines, LRM In-Charge at (042) 784-0321 local 110 and 175 respectively.
12. Immediate and strict compliance of this Memorandum is desired.


ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent 

lrmjob/06052026



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