



Republic of the Philippines
Department of Education
Region VI – Western Visayas
SCHOOLS DIVISION OF CAPIZ

September 13, 2024

DIVISION MEMORANDUM

NO. 550, s. 2024

**DISTRIBUTION OF KINDERGARTEN LESSON EXEMPLARS (LEs) AND
WORKSHEETS (WSs) FOR TEACHERS**

To: OIC, Office of the Assistant Schools Division Superintendent
Chief Education Supervisors- CID & SGOD
Public Schools District Supervisors
Heads of Public Elementary and Integrated Schools
District Learning Resource Coordinators
District Property Custodians
All Others Concerned

1. Relative to the Joint Memorandum from the Offices of the Undersecretary for Finance and Assistant Secretary for Curriculum and Teaching titled **Guidelines in the Utilization of Downloaded Program Support Funds to the Regional Offices for the Production and Distribution of Kindergarten Lesson Exemplars (LEs) and Worksheets (WSs) for SY 2024-2025**, this office through the Curriculum Implementation Division, announces the distribution of such learning resources for teachers on **September 16, 2024**, at the **Office of the Curriculum Implementation Division**.
2. Anent this, the District Learning Resource Coordinators and District Property Custodians are requested to claim said learning resources from the Learning Resource Management and Development System (LRMDS) Section of the CID in the venue stated above.
3. Travel expenses shall be charged to the School MOOE subject to compliance with existing accounting and auditing rules and regulations.
4. Immediate dissemination of this memorandum is desired.


MIGUEL MAC D. APOSIN EdD, CESO V
Schools Division Superintendent

Reference: Joint Memorandum from the Offices of the Undersecretary for Finance and Assistant Secretary for Curriculum and Teaching

Allotment:

To be indicated in the Perpetual Index under the ff. subjects:

LEARNING RESOURCES TEACHERS KINDERGARTEN



Address: Banica, Roxas City
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Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED

FROM : *Annalyn M. Sevilla*
ANNALYN M. SEVILLA, *MS*
Undersecretary for Finance

Alma Ruby C. Torio
ALMA RUBY C. TORIO
Assistant Secretary for Curriculum and Teaching
Officer-in-Charge *MR*
Office of the Undersecretary for Curriculum and Teaching

SUBJECT : GUIDELINES IN THE UTILIZATION OF DOWNLOADED
PROGRAM SUPPORT FUNDS TO THE REGIONAL OFFICES
FOR THE PRODUCTION AND DISTRIBUTION OF
KINDERGARTEN LESSON EXEMPLARS (LEs) AND
WORKSHEETS (WSs) FOR SCHOOL YEAR (SY) 2024-2025

DATE : May 13, 2024

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 learning resources (LRs) to Regional Offices (ROs). A total budget amounting to Sixteen Million, Four Hundred Forty Thousand, Three Hundred Twenty Pesos (P16,440,320) under the FY 2024 (R.A. 11975) Current Textbooks and Other Instructional Materials (TBIMs) Fund shall be downloaded to the Regional Offices to cover the production and distribution of Kindergarten Lesson Exemplars (LEs) and Worksheets (WS) for teachers from 1st to 4th Quarters of School Year 2024-2025.
2. The allocation for the Kindergarten LEs and WSs shall be downloaded through Sub-Allotment Release Order (Sub-ARO) to the ROs to cover the funding for the learning resource (LR) requirements. The RO may further download funds to the Schools Division Offices (SDOs) if procurement is deemed more economical and cost-efficient. If the RO has determined to further download the fund to the SDOs, the Regional Director, through its planning, finance, and program teams, shall be responsible for determining the most equitable distribution of the fund among the SDOs.
3. The ROs or SDOs shall facilitate the procurement of the production and distribution of materials based on the present number of teachers per SDO. The said materials shall be delivered to public elementary schools.

4. The ROs or SDOs 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.
5. The utilization of the funds shall be in accordance with the existing budgeting, accounting, auditing, and procurement rules and regulations.
6. Any excess or balance from the PSF from the production and distribution of the specified LRs may be used for procurement production and delivery of other requirements, including funding of regional or division LR-related activities.
7. The allocated funds shall be solely used for the purpose as stated in the subject.
8. The production and distribution of LEs and WSs shall be completed within the 2024 Fiscal Year. The ROs and SDOs, as the case may be, shall ensure the obligation and disbursement of these funds are in accordance with the FY 2024 GAA (R.A. 11975) and National Budget Circular 592 s.2024 (Guidelines on the Release of Funds for Fiscal Year 2024) dated January 2, 2024.
9. The budget allocation per region is attached hereto for reference as **Annex A**.
10. In the production of LEs and WSs, the minimum technical specifications to be followed and adopted is attached hereto as **Annex B**. This is without prejudice to other specifications that may hereinafter be issued to the Office of the Undersecretary for Curriculum and Teaching (OUCT).
11. A consolidated accomplishment report relative to the fund utilization shall be submitted within the second semester of 2024 Current TBIMs Funds or after the completion of the activity using the attached **Annex C** template. The report shall be uploaded using the Microsoft One Drive link: <https://bit.ly/KinderLEsWS>
12. For your guidance and strict compliance.

cc: **ATTY. REVSEE A. ESCOBEDO**
Undersecretary for Operations