



Republic of the Philippines  
**Department of Education**  
REGION I



**REGIONAL MEMORANDUM**

No. 845 s. 2024

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

To: Schools Division Superintendents

1. This Regional 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 Schools Division Offices (SDOs). A total budget amounting to Eight Hundred Fifty-Four Thousand Four Hundred Pesos (P854,400.00) to DepEd Regional Office 1 under the FY 2024 (R.A. 11975) Current Textbooks and Other Instructional Materials (TBIMs) Fund to cover the production and distribution of Kindergarten Lesson Exemplars (LEs) and Worksheets (WS) for teachers from 1<sup>st</sup> to 4<sup>th</sup> 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 SDOs to cover the funding for the learning resource (LR) requirements. The SDO may further download funds to the schools if procurement is deemed more economical and cost-efficient. If the SDO has determined to further download the funds to the schools, the Schools Division Superintendent, through its Planning, Finance, and Program Teams, shall be responsible for determining the most equitable distribution of the fund among the schools.
3. The SDOs or school shall facilitate the procurement of the production and distribution of materials based on the present number of teachers per school. The said materials shall be delivered to the public elementary schools.
4. The 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.
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 Division or schools 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 SDOs or schools, 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 SDO is attached in Annex A.
10. In the production of LEs and WSs, the minimum technical specifications to be followed and adopted is attached in 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 Annex C template. The report shall be uploaded using the Microsoft One Drive link: <https://bit.ly/KinderLEsWS>.
12. Attached is the Joint Memorandum with Annex A, B and C dated May 13, 2024 for reference.
13. For guidance and strict compliance.



**TOLENTINO G. AQUINO**  
Director IV

Encl.: As stated  
Reference: None  
To be indicated in the Perpetual Index  
Under the following subjects:

GUIDELINES KINDERGARTEN  
LESSON EXEMPLARS  
WORKSHEETS  
PROGRAM SUPPORT FUNDS

CLMD-LRMS/gaa.aio/RM\_Guidelines in the Utilization of PSF-Kindergarten  
July 22, 2024



**ALLOCATION FOR THE KINDERGARTEN  
LESSON EXEMPLARS AND WORKSHEETS  
1<sup>st</sup> to 4<sup>th</sup> Quarter for SY 2024-2025**

<b>Schools Division Office</b>	<b>Indicative Total Amount (Quarters 1 to 4)</b>
Alaminos City	Php 15,161.28
Batac City	8,212.36
Candon City	10,423.38
Dagupan City	22,110.20
Ilocos Norte	90,967.68
Ilocos Sur	120,658.52
Laoag City	12,002.68
La Union	113,077.88
Pangasinan I	209,099.32
Pangasinan II	181,619.50
San Carlos City	28,426.10
San Fernando City	12,950.26
Urduaneta City	23,057.78
Vigan City	6,633.06
<b>TOTAL</b>	<b>854,400.00</b>

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Annex B

**Minimum Technical Specifications for the Production of Kindergarten LEs and WSs**

**Quarter 1 (combined LE and WS)**

For In-House Printing	
<b>Number of pages</b>	172 pages
<b>Size</b>	8.27" x 11.69" (A4)
<b>Paper Orientation</b>	Landscape
	One-side print
<b>Paper Type</b>	
<b>Inside:</b>	Uncoated paper (book paper) 60 gsm
<b>Cover:</b>	Self-cover
<b>Color</b>	
<b>Inside:</b>	1 color (black and white)
<b>Cover:</b>	1 color (black and white)
<b>Binding</b>	Stapled (triple) Saddle Stitch Padded Ring-bind

For Outsourced Printing	
<b>Number of pages</b>	172 pages, 86 sheets
<b>Size</b>	8.27" x 11.69" (A4)
<b>Paper Orientation</b>	Landscape
	Two-side print
<b>Paper Type</b>	
<b>Inside:</b>	Uncoated paper (book paper) 60 gsm
<b>Cover:</b>	Self-cover
<b>Color</b>	
<b>Inside:</b>	1 color (black and white)
<b>Cover:</b>	1 color (black and white)
<b>Binding</b>	Perfect Binding



Annex A

**Allocation Funds for the Kindergarten Lesson Exemplars and Worksheets  
1<sup>st</sup> to 4<sup>th</sup> Quarter for SY 2024-2025**

<b>Region</b>	<b>Quantity (LE and WS)</b>	<b>Indicative Total Amount (Quarters 1 to 4)</b>
CAR	1,386	₱443,520.00
NCR	3,436	₱1,099,520.00
I	2,670	₱854,400.00
II	2,323	₱743,360.00
III	5,057	₱1,618,240.00
IVA	5,957	₱1,906,240.00
IVB	2,191	₱701,120.00
V	4,075	₱1,304,000.00
VI	4,036	₱1,291,520.00
VII	4,164	₱1,332,480.00
VIII	3,606	₱1,153,920.00
IX	2,403	₱768,960.00
X	2,859	₱914,880.00
XI	2,748	₱879,360.00
XII	2,452	₱784,640.00
CARAGA	2,013	₱644,160.00
<b>TOTAL</b>	<b>51,376</b>	<b>₱16,440,320.00</b>

Quarter 2

For In-House Printing	
<b>Number of pages</b>	Lesson Exemplar – 219 pages, 219 sheets Activity Sheets – 117 pages, 117 sheets
<b>Size</b>	8.27" x 11.69" (A4)
<b>Paper Orientation</b>	Lesson Exemplar – Landscape Activity Sheet - Portrait
	One-side print
<b>Paper Type</b>	
<b>Inside:</b>	Uncoated paper (book paper) 60 gsm
<b>Cover:</b>	Self-cover
<b>Color</b>	
<b>Inside:</b>	1 color (black and white)
<b>Cover:</b>	1 color (black and white)
<b>Binding</b>	Stapled (triple) Saddle Stitch Padded Ring-bind

For Outsourced Printing	
<b>Number of pages</b>	Lesson Exemplar – 224 pages, 112 sheets Activity Sheets – 120 pages, 60 sheets
<b>Size</b>	8.27" x 11.69" (A4)
<b>Paper Orientation</b>	Lesson Exemplar – Landscape Activity Sheet - Portrait
	Two-side print
<b>Paper Type</b>	
<b>Inside:</b>	Uncoated paper (book paper) 60 gsm
<b>Cover:</b>	Self-cover (board)
<b>Color</b>	
<b>Inside:</b>	1 color (black and white)
<b>Cover:</b>	1 color (black and white)
<b>Binding</b>	Perfect Binding

**Quarter 3 and 4 (10 weeks per quarter)**

<b>For In-House Printing</b>	
<b>Number of pages</b>	Lesson Exemplar - 160 pages, 160 sheets Activity Sheets - 160 pages, 160 sheets
<b>Size</b>	8.27" x 11.69" (A4)
<b>Paper Orientation</b>	Lesson Exemplar - Landscape Activity Sheet - Portrait
	One-side print
<b>Paper Type</b>	
<b>Inside:</b>	Uncoated paper (book paper) 60 gsm
<b>Cover:</b>	Self-cover
<b>Color</b>	
<b>Inside:</b>	1 color (black and white)
<b>Cover:</b>	1 color (black and white)
<b>Binding</b>	Stapled (triple) Saddle Stitch Padded Ring-bind

<b>For Outsourced Printing</b>	
<b>Number of pages</b>	Lesson Exemplar - 160 pages, 80 sheets Activity Sheets - 160 pages, 80 sheets
<b>Size</b>	8.27" x 11.69" (A4)
<b>Paper Orientation</b>	Lesson Exemplar - Landscape Activity Sheet - Portrait
	Two-side print
<b>Paper Type</b>	
<b>Inside:</b>	Uncoated paper (book paper) 60 gsm
<b>Cover:</b>	Self-cover (board)
<b>Color</b>	
<b>Inside:</b>	1 color (black and white)
<b>Cover:</b>	1 color (black and white)
<b>Binding</b>	Perfect Binding

**Note:**

1. Kindergarten Lesson Exemplars and Worksheets are non-consumable.
2. Separate printing should be done for Lesson Exemplars and Worksheets due to the design of the material.
3. In accessing the Ready-to-Print (RTP) files, two sets of files shall be made available; RTP file for in-house printing, and RTP file for outsourced printing.

