



Republic of the Philippines
Department of Education
REGION I



REGIONAL MEMORANDUM


No. 849 s. 2024

GUIDELINES IN THE UTILIZATION OF DOWNLOADED PROGRAM SUPPORT FUNDS TO THE REGIONAL OFFICES FOR THE PRODUCTION AND DISTRIBUTION OF GRADE 1 MATHEMATICS LESSON EXEMPLARS (LEs) AND WORKSHEETS (WSs) FOR SCHOOL YEAR (SY) 2024-2025)

To: Schools Division Superintendents

1. The Department of Education (DepEd) in its effort to improve the acquisition and mastery of basic numeracy, skills and competencies, developed Grade 1 Mathematics Worksheets (WSs) and Lesson Exemplars (LEs) aligned with the MATATAG Curriculum. The said learning resources shall be in support to the Grade 1 roll out of the MATATAG Curriculum implementation in School Year (SY) 2024-2025.
2. 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 Twelve Million Eighty Two Thousand Four Hundred Thirty Two Pesos (P12,082,432.00) 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 Grade 1 Mathematics Lesson Exemplars (LEs) and Worksheets (WS) for teachers from 1st to 4th Quarters of School Year 2024-2025.
3. The allocation for the Grade 1 Mathematics 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.
4. The SDOs or schools 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.
5. 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.

6. The utilization of the funds shall be in accordance with the existing budgeting, accounting, auditing, and procurement rules and regulations.
7. 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.
8. The allocated funds shall be solely used for the purpose as stated in the subject.
9. 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.
10. The budget allocation per SDO is attached in Annex A.
11. 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).
12. 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/G1mathLEsWS>.
13. Attached is the Joint Memorandum with Annex A, B and C dated May 13, 2024 for reference.
14. For guidance and strict compliance.



TOLENTINO G. AQUINO
Director IV *TS*

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

GUIDELINES MATHEMATICS
PROGRAM SUPPORT FUNDS
LESSON EXEMPLARS
WORKSHEETS



**ALLOCATION FOR THE GRADE 1 MATHEMATICS
LESSON EXEMPLARS AND WORKSHEETS
1st to 4th Quarter for SY 2024-2025**

Schools Division Office	Indicative Total Amount (Quarters 1 to 4)
Alaminos City	Php 232,011.20
Batac City	103,367.30
Candon City	119,802.80
Dagupan City	473,860.70
Ilocos Norte	879,395.30
Ilocos Sur	1,232,862.40
Laoag City	195,174.70
La Union	1,435,422.40
Pangasinan I	3,505,365.80
Pangasinan II	2,694,864
San Carlos City	537,951.20
San Fernando City	212,426.50
Urdaneta City	363,514
Vigan City	96,413.70
TOTAL	12,082,432