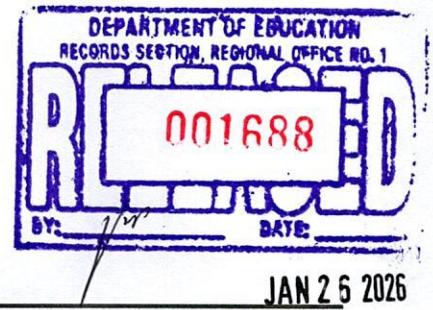




Republic of the Philippines
Department of Education
 REGION I



REGIONAL MEMORANDUM

No. 98 s. 2026

SUBMISSION OF NARRATIVE ACCOMPLISHMENT REPORT ON THE UTILIZATION OF THE KINDERGARTEN PROGRAM SUPPORT FUNDS FOR FY 2025

To: Schools Division Superintendents

1. In reference to the Joint Memorandum titled, Implementing Guidelines for the Program Support Funds for Kindergarten Education, the Department of Education, Bureau of Learning Delivery- Teaching and Learning Division (BLD-TLD), through the Curriculum and Learning Management Division, requests the submission of a Narrative Accomplishment Report on the Utilization of the Kindergarten Program Support Funds for FY 2025 using the attached template.
2. Anent this, the Division Education Program Supervisors in charge of the Kindergarten Program shall submit the accomplishment report through this link: https://drive.google.com/drive/folders/17KDrnwz1gjghhgnAQLbS0IKI_z26EM69?usp=sharing on or before January 26, 2026.
3. Should there be queries or clarifications, please contact the Curriculum and Learning Management Division through telephone number (072) 682-2324 or via email at clmd.region1@deped.gov.ph.
4. For information and compliance.

TOLENTINO G. AQUINO
 Director IV

Encl.: Accomplishment Report Template
 References: Kindergarten PSF Guidelines 2025
 To be included in the Perpetual Index
 Under the following subject:

KINDERGARTEN EDUCATION



CLMD/eac/RM_SubmissionofNarrativeAccomplishmentReportOnTheUtilizationOfTheProgramSupportFundsFY2025
 January 22, 2026



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**OUTLINE FOR THE PREPARATION OF THE NARRATIVE ACCOMPLISHMENT
REPORT ON THE UTILIZATION OF KINDERGARTEN PROGRAM SUPPORT FUNDS FY
2025**

The narrative report should cover the following elements:

I. Introduction

- A. Background of the Program Support Funds (PSF)
- B. Purpose of the narrative report
- C. Total amount of PSF downloaded

II. Utilization of PSF

- 1. Training of Teachers and School Heads

Activity	Physical Accomplishment		Financial Accomplishment	
	Target	Actual	Target	Actual
Regional Training Workshop on the Utilization of the Assessment Tools and Teaching and Learning Materials on DAP ELLN Instructional Design and Assessment Strategies	Teachers			
	School Heads			

- 2. Purchase of Kindergarten Literacy Kit

Literacy Kit Purchased	Amount Downloaded	Physical Accomplishment		Financial Accomplishment		Remarks
		Target	Actual	Target	Actual	

- 3. Purchase of Kindergarten Numeracy Kit

Numeracy Kit Purchased	Amount Downloaded	Physical Accomplishment		Financial Accomplishment		Remarks
		Target	Actual	Target	Actual	

- D. Explanation of any variance

III. Utilization Milestones

- A. Progress achieved with the utilization of funds



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B. Effects of the training and the utilization of funds on the teaching and learning performance of Kindergarteners.

IV. Challenges and Solutions in Utilizing the PSF

V. Lessons Learned

VI. Recommendations for Future Provision of PSF

VII. Appendices (Documentation expenses) Information that supplements the report, including a directory of trained teachers and school heads, training management staff, training program, cost details, pictures, etc.

Prepared by:

Kindergarten EPS

Noted:

Chief- Curriculum Implementation Division

Approved:

Schools Division Superintendent



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Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : REGIONAL DIRECTORS
ALL OTHERS CONCERNED

FROM : 
Undersecretary for Curriculum and Teaching

SUBJECT : IMPLEMENTING GUIDELINES FOR THE PROGRAM
SUPPORT FUNDS (PSF) FOR KINDERGARTEN EDUCATION

DATE : March 7, 2024

Aligned with DepEd Order No. 47, s. 2016, titled Omnibus Policy on Kindergarten Education and in support of the nationwide implementation of the current strategic 5-Point Agenda particularly the emerging challenging in the foundational skills, the Program Support Funds (PSF) for Fiscal Year (FY) 2025 are instituted.

This memorandum is issued to establish the Implementing Guidelines for the 2025 Program Support Funds to the Regional Offices, specifically for the implementation and regional orientation on the use of Kindergarten assessment tools and teaching and learning materials.

This also supports the Bureau of Learning Delivery's initiative to strengthen the implementation of the Kindergarten Program and equip teachers with the use of Kindergarten assessment tools as well as teaching and learning materials, particularly, the use of Developmentally Appropriate Practices (DAP).

Therefore, the Program Support Funds (PSF) for Fiscal Year (FY) 2025 with a total amount of **Forty-Seven Million, Forty-Five Thousand One Hundred Sixty Pesos (Php47,045,160.00)** charged against the **Basic Education Curriculum (BEC) funds** is directly released from the National Office Department of Budget and Management (DBM) to the Regional Offices (ROs) through the National Budget Circular (NBC) No. 595, dated January 20, 2025, Guidelines on the Release of Funds for FY2025. The DepEd Regional Offices may further download the amount to their respective Schools Division Offices (SDOs) for utilization within FY 2025. Attached as Annex 1 is the breakdown of Kindergarten Education Program Support Funds per Region while Annex 2 provides the Accomplishment Report Template.

The following are the eligible items of expenditures for the activity:

- Procurement of venue for the regional orientation including the session hall, board and lodging and meals of the participants;
- Printing of Kindergarten Assessment Package for Teachers;

- Purchase of training supplies, materials, literacy and numeracy learning kits ~~needed for the sessions;~~
- Travel expenses of the participants; and
- Other incidental/contingency/overhead expenses related thereto.

In the event that the funds cannot be fully utilized, the balances may be used by the Regions/Schools Division Offices for any Kindergarten - related activities provided that utilization is in accordance with the existing accounting, budgeting, procurement, and auditing rules and regulations.

To ensure comprehensive reporting and monitoring of fund utilization, a consolidated accomplishment report must be submitted to the Bureau of Learning Delivery - Teaching and Learning Division (BLD-TLD) within the 4th quarter (2nd week of December 2025) or upon activity completion. The reporting mechanism involves the transfer of accomplishments from SDOs, if ROs have opted to transfer funds to SDOs, or directly from ROs if they chose not to transfer funds, up to the Central Office (CO). This process facilitates the completion of Annex 2 and enhances accountability. Reports can be submitted via email at bld.tld@deped.gov.ph which will be monitored by the BLD-TLD.

Finally, the utilization of funds is subject to the usual accounting, budgeting, procurement, and auditing rules and regulations.

For inquiries and other concerns, please contact Ms. Emily A. Mallari, Supervising Education Program Specialist or Ms. Forcefina Frias, Senior Education Program Specialist of the BLD, through email at forcefina.frias@deped.gov.ph or bld.tld@deped.gov.ph.

Immediate dissemination and compliance with this memorandum is desired.

Copy furnished:

MALCOLM S. GARMA
Officer-In-Charge
Undersecretary for Operations

SUGGESTED Allocation of Program Support Funds

Regions	No. of Participants	Supplies (P300/pax)	Board and Lodging (P2000/pax) (4days)	Transportation (P5197/pax)	Contingency/ Overhead @Php 18,600 per Region and Division	Allocation for the sets of Literacy and Numeracy Kits (P5000 per set X 23 Teachers per Division		Amount DOWNLOADED
						No. of Division	Allocation	
NCR	99	29,700.00	792,000.00	514,503.00	316,200.00	16	1,840,000.00	3,488,760.00
CAR	51	15,300.00	408,000.00	265,047.00	167,400.00	8	920,000.00	1,797,240.00
Region I	87	26,100.00	696,000.00	452,139.00	279,000.00	14	1,610,000.00	3,065,880.00
Region II	57	17,100.00	456,000.00	296,229.00	186,000.00	9	1,035,000.00	2,008,680.00
Region III	123	36,900.00	984,000.00	639,231.00	390,600.00	20	2,300,000.00	4,334,520.00
CALABARZO N	140	42,000.00	1,120,000.00	727,580.00	446,400.00	23	2,645,000.00	4,933,360.00
MIMAROPA	40	12,000.00	320,000.00	207,880.00	148,800.00	7	805,000.00	1,409,600.00
Region V	75	22,500.00	600,000.00	389,775.00	241,800.00	12	1,380,000.00	2,643,000.00
Region VI	129	38,700.00	1,032,000.00	670,413.00	409,200.00	21	2,415,000.00	4,545,960.00
Region VII	117	35,100.00	936,000.00	608,049.00	377,065.00	19	2,185,000.00	4,123,080.00