



Republic of the Philippines
Department of Education
CARAGA REGION

DEPARTMENT OF EDUCATION
RECORDS UNIT, REGIONAL OFFICE-CARAGA
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REGIONAL MEMORANDUM
No. **0979**, s. 2026

To: Schools Division Superintendents
RO and SDO Functional Division Chiefs
All Others Concerned

**GUIDELINES ON THE DOWNLOADING AND UTILIZATION OF PROGRAM
SUPPORT FUNDS FOR THE LOCALIZED ORIENTATION AND
ROLL-OUT OF THE GAS-TUKLAS PROGRAM**

1. This Office directs all Schools Division Offices (SDOs) to observe the following guidelines in the proper management and utilization of the Program Support Fund (PSF) to support the effective cascading of the Government Assistance and Subsidies – Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools (GAS-TUKLAS) Program. This issuance is pursuant to DepEd Memorandum OUF-2026-1949, titled *Guidelines on the Downloading and Utilization of Program Support Funds for the Localized Orientation and Roll-out of the GAS-TUKLAS Program*, and DepEd Memorandum No. 046, s. 2026, entitled *Pilot Implementation Guidelines of the Government Assistance and Subsidies – Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools (GAS-TUKLAS) Program for SY 2026–2027*.
2. The PSF shall primarily provide operational support to the SDOs in the effective, timely, and comprehensive conduct of localized orientation and dissemination activities on the GAS-TUKLAS Program guidelines and implementation requirements.
3. The total regional allocation for the PSF amounts to Two Hundred Forty Thousand Pesos (P 240,000.00), equivalent to Twenty Thousand Pesos (P 20,000.00) per SDO. The funds shall be used solely for expenses directly related to the conduct of orientation and dissemination activities and shall be utilized within the prescribed budget limits and in accordance with existing government accounting, budgeting, procurement, and auditing rules and regulations.
4. The Regional Office has developed a Regional GAS-TUKLAS Localized Roll-out Plan, adopting Model C (Division-Level Cascading) as provided in the enclosure. The implementation of the localized roll-out shall be undertaken from October 1, 2026, to October 30, 2026, in coordination with the concerned SDOs.
5. The RO and all SDO GAS-TUKLAS Focal Persons shall convene online via Microsoft Teams on September 28, 2026, at 1:00 p.m. through **<https://bit.ly/CaragaGASTUKLAS>** for the initial coordination and technical briefing on the localized roll-out of the program.



6. All concerned offices and personnel shall ensure the proper implementation of the GAS-TUKLAS Program and the utilization of the PSF, in accordance with DepEd Memorandum No. 046, s. 2026, Memorandum OUF-2026-1948, the Regional GAS-TUKLAS Localized Roll-out Plan, and other applicable policies and

7. For information and compliance.

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ALLAN G. FARNAZO
Director IV

MMV/QAD/RM- Guidelines on the Downloading and Utilization of Program Support Funds...
15606/September 21, 2026



Enclosure to Regional Memorandum No. 0979, s. 2026

REGIONAL GAS-TUKLAS LOCALIZED ROLL-OUT PLAN

Regional Office:	Caraga Region
Lead Office/ Focal Person :	RO GASS Program/ GAS-TUKLAS Focal
Proposed Roll-out Period :	October 1, 2026- October 30, 2026

Component	Details
Participating SDOs/ Target Schools or Participants	1. Agusan del Norte 2. Agusan del Sur 3. Bayugan City 4. Bislig City 5. Butuan City 6. Cabadbaran City 7. Dinagat Islands 8. Siargao 9. Surigao City 10. Surigao del Norte 11. Surigao del Sur 12. Tandag City
Modality	Model C Division-Level Cascading, SDOs conduct Separate Orientation for Schools
Key Activities/ Topics	1. Program Rationale, Objectives, and Policy Framework; 2. Scope and Coverage of GAS-TUKLAS; 3. Eligibility and Prioritization of Learners and Teacher Roles; 4. Eligible Competitions and Legitimacy Requirements; 5. Assistance Coverage, Allowable Costs, and Applicable Assistance Ceilings; 6. Application, Review, Validation, Endorsement, and Approval Processes; 7. Fund, Release, Utilization, Financial Documentation, and Accountability Requirements; 8. Post-activity Reporting and Other Compliance Requirements; 9. Monitoring, Evaluation, Violations, and Sanctions; 10. Roles and Responsibilities of GASS, ROs, SDOs, Schools, Teacher-Coaches, Learners, and Other Concerned Stakeholders; and

	11. Official Communication Channels, Technical Arrangements, and Frequently Asked Questions.
Responsible Persons/ Offices	1. SDSs/ASDSs – provide policy direction, administrative support, and opening remarks; 2. SGOD/ CID Chiefs and SDO GAS-TUKLAS Focal Persons – coordinate and oversee the conduct of the localized roll-out in their respective SDOs; 3. RO GAS Program and GAS-TUKLAS Focal Persons – provide overall coordination, technical assistance, monitoring, and clarification to SDO implementers.
Resource Persons/ Facilitators	1. SDSs/ASDSs 2. SGOD/CLMD Chiefs 3. RO GAS Program and GAS-TUKLAS Focal Persons; 4. SDO GAS-TUKLAS Focal Person;
Dissemination Strategy	1. Issuance of a Regional and Division Memorandum by each SDO; 2. Utilization of official DepEd email accounts, designated program communication fb messenger groups, and district coordination channels; 3. Establishment of communication timeline covering pre-orientation (memo, invitations), orientation day, and post-orientation activities.
Proposed PSF Utilization	₱20,000.00 per SDO ₱240,000.00 for 12 SDOs
Expected Outputs	1. Oriented and capacitated SDO personnel and concerned stakeholders on the GAS-TUKLAS Program, including its policies, implementation requirements, processes, and accountability mechanisms; 2. Completed and documented Division-level localized roll-out activities in all participating SDOs; 3. Strengthened understanding and readiness of SDOs and concerned implementers to facilitate the proper identification, application, validation, approval, implementation, and reporting of GAS-TUKLAS assistance; 4. Consolidated feedback, clarifications, and implementation concerns from participating SDOs and stakeholders for appropriate action and/or referral to GASS; and 5. Submitted post-roll-out accomplishment and documentation reports by participating SDOs.



Risk/ Issues and Mitigation	Risks/Issues	Mitigation Measures
	1. Conflicting schedules with other major DepEd activities may affect the availability of SDO personnel and target participants.	Coordinate the roll-out schedule with concerned SDOs in advance and issue the Division Memorandum and invitations ahead of time.
	2. Inconsistent understanding or interpretation of GAS-TUKLAS policies and implementation procedures across SDOs.	Conduct a standardized regional technical briefing; provide common presentation materials, FAQs, templates, and reference documents; and establish a clear channel for policy clarification.
	3. Limited financial resources may constrain the conduct of localized roll-out activities.	Prioritize essential and allowable expenses, maximize the use of DepEd-owned venues and available resources, and ensure cost-efficient implementation within the approved PSF.
	4. Low attendance or unavailability of identified participants due to prior commitments or competing activities.	Provide advance notice, confirm participants before the activity, and coordinate with SDOs to ensure representation of key personnel and concerned stakeholders.
	5. Delayed submission of post-roll-out reports and documentation may affect regional consolidation and monitoring.	Provide a prescribed reporting template and submission timeline, designate responsible focal persons, and send timely reminders and follow-ups to SDOs.
Technical Assistance Required from GASS	1. Provision of standardized and updated program resources, including presentation materials, implementation guides, FAQs, templates, checklists, and other reference materials to support the Division-level localized roll-out; 2. Clarification and technical guidance on program-specific concerns, particularly on learner and teacher eligibility, prioritization, allowable expenses, application and validation procedures, fund utilization, reporting, and other implementation requirements; 3. Technical support during the initial implementation of the program at the SDO	

	and school levels, particularly in addressing issues and concerns that may arise during the roll-out and subsequent implementation; 4. Establishment of an official coordination and communication mechanism between GASS, the Regional Office, and SDO GAS-TUKLAS Focal Persons for timely dissemination of updates, clarifications, and policy issuances; and 5. Provision of monitoring and reporting guidance/tools to facilitate consistent documentation, monitoring of implementation, consolidation of accomplishments, and submission of post-roll-out reports by participating SDOs.
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Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM

OUF-2026-1948

September 1, 2026

**TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
REGIONAL AND SDO GAS FOCAL PERSONS
DESIGNATED REGIONAL AND SDO GAS-TUKLAS FOCAL
PERSONS/COORDINATORS
ALL OTHERS CONCERNED**

FROM : ATTY. EDSON BYRON K. SY
Undersecretary for Finance

**SUBJECT : GUIDELINES ON THE DOWNLOADING AND UTILIZATION OF
PROGRAM SUPPORT FUNDS FOR THE LOCALIZED ORIENTATION
AND ROLL-OUT OF THE GAS-TUKLAS PROGRAM**

The Department of Education (DepEd) issued DepEd Memorandum No. 046, s. 2026 dated July 22, 2026, providing the Pilot Implementation Guidelines of the Government Assistance and Subsidies - Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools (GAS-TUKLAS) Program for School Year 2026-2027.

As GAS-TUKLAS is a newly established program being implemented on a pilot basis, the Department recognizes the need for timely, comprehensive, and sustained dissemination of the Guidelines to ensure that field offices, public and private basic education schools, prospective learner-beneficiaries, teacher-coaches, and other relevant stakeholders understand the program and are sufficiently prepared to participate in its implementation.

To support the progressive operationalization and dissemination of GAS-TUKLAS, GASS adopted a phased orientation and roll-out strategy consisting of: (1) the GASS Internal Learning Session conducted on July 31, 2026; (2) the National Online Orientation for Regional Offices (ROs) and Schools Division Offices (SDOs) on August 19-20, 2026; (3) localized orientation and roll-out to be undertaken by ROs, in coordination with their respective SDOs and schools; and (4) in-person Information Caravan and beneficiary orientation for schools, learners, and teacher-coaches through in-person and hybrid modalities.

Following the national orientation, the Department shall proceed with the localized orientation and roll-out phase to bring the program closer to schools and prospective beneficiaries and strengthen the implementation readiness of field offices.

For this purpose, and pursuant to the approval of the Office of the Secretary, Program Support Funds (PSF) amounting to Four Million Four Hundred Twenty Thousand Pesos

(P4,420,000.00) shall be downloaded to the ROs to support the conduct of localized GAS-TUKLAS orientation, cascading, and information dissemination activities.

Purpose of the Program Support Fund

The PSF is intended to provide ROs with operational support for the effective, timely, and wider dissemination of the GAS-TUKLAS Program and its implementing Guidelines within their respective jurisdictions.

1. Cascade and contextualize the GAS-TUKLAS Guidelines to SDOs and public and private basic education schools;
2. Strengthen the readiness of field offices and schools to implement the program;
3. Clarify eligibility requirements, covered competitions, application and validation procedures, allowable assistance, fund utilization, reporting, monitoring, and accountability requirements;
4. Establish or strengthen regional, division, and school-level coordination and technical assistance mechanisms;
5. Disseminate official GAS-TUKLAS information, education, and communication (IEC) materials to schools and prospective beneficiaries;
6. Assist schools in understanding how eligible learners and teacher-coaches may access the program; and
7. Surface and address implementation issues, concerns, and clarifications prior to and during program implementation.

The PSF is a program implementation and dissemination support fund. It is separate and distinct from the financial assistance that may be granted to approved learner and teacher-coach beneficiaries under DepEd Memorandum No. 046, s. 2026.

Amount and Basis of Allocation

A total amount of P4,420,000.00 shall be downloaded to the ROs. The regional allocation was computed at P20,000.00 per SDO for 221 SDOs nationwide.

The P20,000.00 per SDO shall serve as the basis for determining each RO's total allocation and shall not necessarily be construed as a mandatory fixed amount that must be sub-allotted or transferred individually to each SDO.

1. All SDOs under the region are adequately covered by the localized roll-out;
2. Activities and expenditures are directly related to GAS-TUKLAS orientation, cascading, or dissemination;
3. The approved regional allocation is not exceeded; and
4. All expenditures comply with applicable budgeting, accounting, procurement, and auditing rules and regulations.

The corresponding allocation per RO is provided in Regional Program Support Fund Allocation (Annex A) of this Memorandum, while the Confirmation of Acceptance of Program Support Fund and Commitment to Implement (Annex E) shall be accomplished and submitted **on or before August 28, 2026**.

Localized Roll-out Arrangements

ROs shall take the lead in determining the most appropriate localized orientation and roll-out arrangement for their respective jurisdictions. Depending on regional circumstances, the localized roll-out may be conducted through a regional orientation,

clustered orientation, SDO-level orientation, online or hybrid orientation, school-level information dissemination, or a combination of these approaches.

The selected modality should seek to achieve maximum program reach while ensuring reasonable and prudent utilization of available resources.

Minimum Content of Localized Orientation

1. Program rationale, objectives, and policy framework;
2. Scope and coverage of GAS-TUKLAS;
3. Eligibility and prioritization of learners and teacher-coaches;
4. Eligible competitions and legitimacy requirements;
5. Assistance coverage, allowable costs, and applicable assistance ceilings;
6. Application, review, validation, endorsement, and approval processes;
7. Fund release, utilization, financial documentation, and accountability requirements;
8. Non-duplication of financial assistance;
9. Post-activity reporting and other compliance requirements;
10. Monitoring, evaluation, violations, and sanctions;
11. Roles and responsibilities of GASS, ROs, SDOs, schools, teacher-coaches, learners, and other concerned stakeholders; and
12. Official communication channels, technical assistance arrangements, and frequently asked questions.

GASS shall provide ROs with standardized presentation materials, IEC materials, FAQs, templates, and other available implementation tools. ROs may contextualize the presentation and delivery of these materials, provided that the substantive provisions of DepEd Memorandum No. 046, s. 2026 are not modified or interpreted inconsistently with the issued policy.

Allowable Activities

1. Regional, clustered, or SDO/School-level GAS-TUKLAS orientations;
2. Workshops or planning sessions directly related to the localized roll-out;
3. Orientation and technical assistance sessions for SDO and school focal persons;
4. School-level information and dissemination activities;
5. Reproduction and distribution of official GAS-TUKLAS materials;
6. Development or localized reproduction of IEC materials consistent with official GAS-TUKLAS messaging; and
7. Other directly related dissemination and implementation-readiness activities duly included in the approved Regional Roll-out Plan.

Allowable Expenses

1. Venue and activity requirements, when necessary and allowable;
2. Meals, snacks, board and lodging, when necessary and allowable considering the duration, location, and modality of the activity;
3. Supplies and materials necessary for orientation, workshops, planning, documentation, and related activities;
4. Printing, reproduction, and production of presentation handouts, forms, process guides, FAQs, posters, pub mats, and other official GAS-TUKLAS IEC materials;
5. Communication and dissemination requirements directly attributable to the localized roll-out, subject to applicable rules;

6. Documentation requirements necessary for the conduct and reporting of the activity; and
7. Other reasonable and necessary expenditures directly related to the approved localized orientation and roll-out, subject to existing rules and proper justification.

Where existing DepEd facilities, equipment, communication platforms, or other available government resources may reasonably be used, ROs and SDOs are encouraged to maximize such resources to ensure economical and prudent utilization of the PSF.

Non-Allowable Expenses

1. Financial assistance to individual GAS-TUKLAS learner or teacher-coach applicants or beneficiaries;
2. Registration, travel, accommodation, training, or competition-related expenses of GAS-TUKLAS applicants or beneficiaries, which are governed separately by DepEd Memorandum No. 046, s. 2026;
3. Salaries, honoraria, incentives, cash gifts, allowances, or other forms of additional compensation, unless expressly authorized under applicable rules and specifically approved for the activity;
4. Purchase of equipment, gadgets, furniture, or capital outlay not necessary or authorized for the localized roll-out;
5. Personal expenses of participants or implementing personnel;
6. Recreational, social, or leisure activities unrelated to the purpose of the orientation;
7. Expenses for activities unrelated to GAS-TUKLAS;
8. Expenses incurred without the necessary supporting documents;
9. Expenses incurred prior to the availability or receipt of the corresponding fund authority, unless otherwise expressly allowed under applicable government rules; and
10. Any expenditure prohibited under existing budgeting, accounting, procurement, and auditing rules and regulations.

Timing of Implementation and Availability of Funds

ROs are encouraged to commence planning, preparatory activities, and the conduct of localized roll-out activities immediately following the national orientation to ensure the timely dissemination and implementation of the GAS-TUKLAS Program.

Pending the downloading and receipt of the PSF through Sub Allotment Release Order (Sub-ARO), ROs may use available funds from appropriate and allowable funding sources to support the conduct of localized orientation and roll-out activities, provided that such utilization is authorized under the purpose and conditions of the funding source and is in accordance with existing budgeting, accounting, procurement, and auditing rules and regulations.

Any amount initially charged against available RO funds for this purpose shall not exceed the corresponding PSF allocation intended for the concerned activity or office. The use of available funds shall likewise be limited to the allowable activities and expenses prescribed under this Memorandum.

Upon receipt of the PSF, the treatment of expenditures previously charged against available RO or SDO funds, including any allowable adjustment, reclassification, or

other appropriate accounting treatment, shall be subject to applicable budgeting, accounting, and auditing rules and the guidance of the concerned finance offices. The subsequent downloading of PSF shall not, by itself, authorize reimbursement or replacement of expenditures that are otherwise ineligible, unsupported, or improperly incurred.

ROs and SDOs that do not have available funds may, in the meantime, undertake non-financial preparatory activities, including identification of target participants, determination of modality and schedule, coordination with SDOs and schools, preparation of materials, and organization of the regional or division implementation team, while awaiting the downloading of the PSF.

Regional Roll-out Plan

Each RO shall prepare a Regional GAS-TUKLAS Localized Roll-out Plan using the prescribed template in Annex B. The plan shall include the proposed schedule, participating SDOs and target schools or participants, modality, activities, responsible persons/offices, resource persons/facilitators, dissemination strategy, proposed PSF utilization, expected outputs, anticipated risks or issues, and technical assistance required from GASS, if any.

Technical Assistance Arrangement

GASS shall provide overall policy direction and technical assistance to ROs, including standardized materials, policy clarifications, planning consultations, and resource person support when schedules and operational requirements permit. ROs shall serve as the primary technical assistance provider for their respective SDOs, while SDOs shall provide the necessary guidance and implementation support to schools.

Questions that cannot be resolved at the regional level or that require national policy interpretation may be elevated to GASS for appropriate clarification. The general technical assistance flow shall be: GASS to RO to SDO to School.

Fund Management and Accountability

The concerned RO shall be responsible for the proper administration, utilization, documentation, and accounting of the PSF downloaded to the region. All expenditures shall be directly related to the approved purpose, necessary and reasonable, supported by appropriate documentation, within the amount downloaded, consistent with the Regional Roll-out Plan, and compliant with existing government budgeting, accounting, procurement, and auditing requirements.

Any unutilized balance shall be treated in accordance with applicable government financial management rules and instructions that may be subsequently issued by GASS and concerned Finance offices.

Reporting Requirements

Following completion of the localized orientation and roll-out, each RO shall submit to GASS a Regional GAS-TUKLAS Localized Roll-out Accomplishment Report using the prescribed template in Annex C. The report shall include activities conducted; dates and modalities; number and profile of participants; SDOs and schools reached; IEC and dissemination activities undertaken; major questions and implementation concerns

raised; good practices and lessons identified; status of PSF utilization; and recommendations or technical assistance requirements.

Relevant supporting documents, including attendance records, activity documentation, photographs where appropriate, and other prescribed records, shall be maintained by the concerned RO and made available for monitoring, validation, and audit purposes. A PSF Utilization Report using Annex D shall likewise be accomplished in accordance with applicable financial reporting requirements.

Monitoring

GASS shall monitor the conduct of localized orientation and roll-out activities as part of the overall monitoring and evaluation of the GAS-TUKLAS pilot implementation. ROs shall monitor localized activities within their respective regions, while SDOs shall monitor school-level dissemination and implementation readiness. Recurring questions, implementation concerns, good practices, and recommendations shall be consolidated and considered in the continuing implementation and policy refinement of GAS-TUKLAS.

For immediate dissemination and appropriate action.

ANNEX A

REGIONAL PROGRAM SUPPORT FUND ALLOCATION

Regional Office	No. of SDOs	PSF Allocation
National Capital Region (NCR)	16	P320,000.00
Cordillera Administrative Region (CAR)	8	P160,000.00
Negros Island Region (NIR)	22	P440,000.00
Region I: Ilocos Region	14	P280,000.00
Region II: Cagayan Valley	9	P180,000.00
Region III: Central Luzon	21	P420,000.00
Region IV-A: CALABARZON	25	P500,000.00
Region IV-B: MIMAROPA	7	P140,000.00
Region V: Bicol Region	13	P260,000.00
Region VI: Western Visayas	8	P160,000.00
Region VII: Central Visayas	12	P240,000.00
Region VIII: Eastern Visayas	13	P260,000.00
Region IX: Zamboanga Peninsula	8	P160,000.00
Region X: Northern Mindanao	14	P280,000.00
Region XI: Davao Region	11	P220,000.00
Region XII: SOCCSKSARGEN	8	P160,000.00
Region XIII: Caraga	12	P240,000.00
TOTAL	221	P4,420,000.00

Basis of allocation: P20,000.00 per SDO x 221 SDOs = P4,420,000.00.

Note: The P20,000.00 per SDO shall serve as the basis for determining the total allocation of each RO and shall not necessarily be construed as a mandatory fixed amount that must be sub-allotted or transferred individually to each SDO

ANNEX B

REGIONAL GAS-TUKLAS LOCALIZED ROLL-OUT PLAN

Regional Office: _____
Lead Office/Focal Person: _____
Proposed Roll-out Period: _____

Component	Details
Participating SDOs / Target Schools or Participants	
Modality	
Key Activities / Topics	
Responsible Persons / Offices	
Resource Persons / Facilitators	
Dissemination Strategy	
Proposed PSF Utilization	
Expected Outputs	
Risks / Issues and Mitigation	
Technical Assistance Required from GASS	

ANNEX C
REGIONAL GAS-TUKLAS LOCALIZED ROLL-OUT ACCOMPLISHMENT REPORT

Regional Office: _____
Reporting Period: _____

Reporting Item	Details
Activities Conducted / Dates / Modality	
SDOs and Schools Reached	
Number and Profile of Participants	
IEC / Dissemination Activities	
Major Questions and Implementation Concerns	
Good Practices / Lessons Learned	
Status of PSF Utilization	
Recommendations / TA Required	

ANNEX D
PROGRAM SUPPORT FUND UTILIZATION REPORT

Regional Office: _____
PSF Allocation Received: _____
Reporting Period: _____

Activity / Expenditure	Date	Amount Utilized	Supporting Document Reference	Remarks

Total Amount Utilized: _____

Unutilized Balance: _____

ANNEX E

CONFIRMATION OF ACCEPTANCE OF PROGRAM SUPPORT FUND AND COMMITMENT TO IMPLEMENT

The Regional Office of _____ hereby confirms its acceptance of the Program Support Fund allocated for the localized orientation and roll-out of the GAS-TUKLAS Program in the amount of _____.

The Regional Office commits to use the funds exclusively for authorized GAS-TUKLAS localized orientation, cascading, and dissemination activities; comply with applicable budgeting, accounting, procurement, and auditing rules; ensure appropriate coverage of its Schools Division Offices; maintain complete supporting documents; and submit the required accomplishment and fund utilization reports.

Designated Regional GAS-TUKLAS Focal Person/Coordinator: _____
Contact Details: _____

REGIONAL DIRECTOR

Date: _____