



Republic of the Philippines
Department of Education
Region V– Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY

Office of the Schools Division Superintendent



July 20, 2026

72026353

DIVISION MEMORANDUM

No. 0352 s. 2026

**TRANSFER OF FUNDS TO COVER FUNDING REQUIREMENTS FOR THE
CONDUCT OF DIAGNOSTIC ASSESSMENT-RELATED ACTIVITIES
(RMA, CRLA, PHIL-IRI, LiNK)**

To: Asst. Schools Division Superintendent
CID and SGOD Chief Education Supervisors
Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to DepEd Memorandum DM-LS-2026-155 dated March 30, 2026 and in reference to Sub-Allotment Release Order No. : RO-5-26-01272, this Office informs all concerned of the transfer of funds to school to cover funding requirements for the conduct of diagnostic assessment-related activities (RMA, CRLA, Phil-IRI, and LiNK) .
2. The utilization of the downloaded fund shall be governed by DM-LS-2026-155, which provides the guidelines on the utilization of funds for printing and administration of diagnostic assessments.
3. Attached is the approved letter request containing the list of schools with the corresponding amount, Sub-Allotment Released Order, and DepEd Memorandum DM-LS-2026-155.
4. For your information, guidance, and strict compliance


NYMPHA D. GUEMO
Schools Division Superintendent



Binatagan, Ligao City, 4504
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Republic of the Philippines
Department of Education
Region V- Bicol
SCHOOLS DIVISION OFFICE OF LIGAO CITY

July 20, 2026

NYMPHA D. GUEMO

Schools Division Superintendent
SDO Ligao City

Madam:

This is to request the downloading/ fund transfer from:

Fund Source: 310100100003000 - Current Appropriations Basic Education Curriculum

Sub-Allotment Release Order No. : RO-5-26-01272

Reference: FY 2026 GAAAO- NBC 599 ANNEX A-1 dated 01/01/2026

Legal Basis: FY 2026 General Appropriations Act | Republic Act (R.A.) N

Purpose: Transfer of funds to cover funding requirements for the conduct of Diagnostic Assessment-Related Activities (RMA, CRLA, Phil-IRI)

To:

NAME OF SCHOOL	AMOUNT
Ligao West CES (Binatagan)	54,165.00
Bonga ES	11,798.00
Allang ES	7,183.00
Culliat Elementary School	3,852.00
Macalidong ES, Quiasa Ext.	1,181.00
Tula-Tula Grande ES	7,634.00
Tula-Tula Pequeno ES	5,066.00
Mahaba ES	14,955.00
Pinamaniquian ES	11,485.00
Macael Elementary School	9,126.00
Greenfield Elementary School	6,836.00
Sta. Cruz ES	3,782.00
Tinampo ES	8,536.00
Ligao West CES (P) Dunao	32,305.00
Pandan ES	15,510.00
Tastas ES	12,977.00
Macalidong ES	5,170.00
Cristina R. Princesa Mem. ES	8,744.00
Cavasi ES	4,303.00
Amtic Elementary School	9,924.00



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Baligang ES	9,542.00
Batang ES	6,593.00
Tobgon Elementary School	3,505.00
Tinago ES	4,719.00
Tambo ES	8,015.00
Barayong ES	12,735.00
Buga Elementary School	10,687.00
Herrera Elementary School	11,971.00
Layon ES	10,202.00
Paulog ES	10,895.00
Pinit ES	11,589.00
Basag ES	16,447.00
Binanowan ES	4,927.00
Busay ES	4,927.00
Don Teotimo ES	8,050.00
Ligao East Central School	38,308.00
Nabonton ES	5,482.00
Bagacay Elementary School	3,088.00
Bacong ES	10,826.00
Francia ES	4,511.00
Maonon ES	10,306.00
Oma-Oma ES	7,842.00
Abella ES	4,927.00
Balanac ES	3,574.00
Paulba ES	12,145.00
TUPAS ES	5,344.00
Tambac Elementary School	8,085.00
Busac Elem School	4,615.00
Tandarura ES	3,713.00
Catburawan ES	9,056.00
MALAMA ELEMENTARY SCHOOL	6,662.00
Palapas ES	9,577.00
San Vicente ES	4,684.00
Tiongson ES	4,962.00
Cabarian ES	11,902.00
Ligao National High School	257,328.00
Deogracias P. Princesa Memorial High School	33,068.00
Amtic National High School	20,889.00
Barayong National High School	13,116.00
LCNTVHS	42,194.00
Bicol Regional Science High School	26,857.00
Bacong High School	31,437.00
Maonon High School	13,463.00
Oma-Oma National High School	11,069.00



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Paulba National High School	40,633.00
Palapas National High School	20,334.00
Cabarian National High School	14,816.00
TOTAL	1,064,149.00

Hoping that this request will merit your kind approval. Thank you!

Respectfully yours,

JOJIM B. CORDOVA

EPS-Math/Division Testing Coordinator

APPROVED:

NYMPHA D. GUEMO

Schools Division Superintendent



Republic of the Philippines
DEPARTMENT OF EDUCATION

Regional Office - V

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA302 310100100003000 - Current Appropriations Basic Education Curriculum		REFERENCE: FY 2026 GAAAO - NBC 599 ANNEX A-1 dated 01/01/2026	SUB-ALLOTMENT RELEASE ORDER NO. RO-5-26-01272
		LEGAL BASIS: FY 2026 General Appropriations Act Republic Act (R.A.) No. 12314	DATE: 04-Jun-26
FUND CODE: 01101101	ORGANIZATION CODE: 070010300005		FISCAL YEAR: FY 2026
PURPOSE: <i>Transfer of funds to cover funding requirements for the conduct of Diagnostic Assessment-Related Activities (RMA, CRLA, Phil-IRI).</i>			
To: The Schools Division Superintendent Schools Division of Ligao City Region V - Bicol 070010805009			Region : 5
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Training Expenses		MOOE 5020201002	1,064,149.00
AMOUNT IN WORDS: *** One Million Sixty Four Thousand One Hundred Forty Nine Pesos Only ***			Total: <u>1,064,149.00</u>
NOTE: The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2027.			

The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:

ILYA O. VARGAS
Administrative Officer V
Budget Section

Recommending Approval:

ROSE ANN R. TUBIG
Chief Administrative Officer
Finance Division

Approval for Transfer/Downloading of Funds:

GILBERT V. SALSAD
Regional Director



Republic of the Philippines
Department of Education
REGION V - BICOL

June 1, 2026

GILBERT T. SADSAD
Regional Director
Department of Education-Regional Office V
Rawis, Legazpi City



Sir:

Greetings!

May I request approval for the downloading of Program Support Funds to SDOs listed below amounting to a total of *Fifty Million, Four Hundred Ninety-Five Thousand Pesos* (Php. 50,495,000.00) for the conduct of diagnostic assessment-related activities (RMA, CRLA, Phil-IRI).

SDO	Fund Allocation for Grades 1-3 (CRLA and RMA)	Fund Allocation for Grades 4-6 (PHIL-IRI & RMA)	Fund Allocation for Grades 7-10 (PHIL-IRI & RMA)	Total Fund Allocation
Albay	1,975,157	2,253,821	2,638,861	6,867,839
Camarines Norte	1,521,643	1,700,984	2,061,794	5,284,421
Camarines Sur	4,310,533	4,686,511	5,471,208	14,468,252
Catanduanes	648,142	714,607	874,643	2,237,392
Iriga City	270,785	299,979	409,112	979,876
Legaspi City	465,491	489,052	655,116	1,609,659
Ligao City	291,075	322,751	450,323	1,064,149
Masbate	2,106,078	2,246,887	2,593,553	6,946,518
Masbate City	290,760	298,679	390,989	980,428
Naga City	506,505	551,301	864,951	1,922,757
Sorsogon	1,579,598	1,713,631	2,088,939	5,382,168
Sorsogon City	438,149	472,701	597,752	1,508,602
Tabaco City	326,967	365,853	550,119	1,242,939
Grand Total	14,730,883	16,116,757	19,647,360	50,495,000

Attached is AR Number AR-2026-R5676-00201 for funding reference.

Thank you and appreciating your favourable approval of this request.

Very truly yours,

GRACE U. RABELAS
Chief, CLMD

Approved:

GILBERT T. SADSAD
Regional Director

CLMD/rbb
06/1/2026



Regional Center Site, Rawis, Legazpi City 4501

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Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM

DM-LS-2026-155

TO : **ALL REGIONAL DIRECTORS**
ALL OTHERS CONCERNED

FROM : *Carmela C. Oracion*
CARMELA C. ORACION
Assistant Secretary
Officer-in-Charge
Office of the Undersecretary for Learning Systems

SUBJECT : **GUIDELINES ON THE UTILIZATION OF FUNDS FOR THE PRINTING AND ADMINISTRATION OF DIAGNOSTIC ASSESSMENTS**

DATE : March 30, 2026

I. RATIONALE

Republic Act No. 12028, also known as the Academic Recovery and Accessible Learning (ARAL) Act, prioritizes the academic recovery of learners who are struggling in reading and mathematics, addressing a critical gap in foundational literacy and numeracy skills. Evidence from diagnostic and classroom assessments indicates that without timely interventions, these learners risk falling further behind, which can negatively affect their overall learning progression.

To ensure that instruction and interventions are data-driven and targeted, the Department of Education (DepEd) has diagnostic assessment tools—the Comprehensive Rapid Literacy Assessment (CRLA), Philippine Informal Reading Inventory (Phil-IRI), and Rapid Mathematics Assessment (RMA). These tools allow teachers to identify specific learning gaps, group learners according to their needs, and provide focused interventions.

Allocating program support funds for the printing, administration, and orientation of these assessments enables a systematic, consistent, and equitable implementation nationwide. This ensures that resources directly contribute to improving learning outcomes, accelerating recovery, and strengthening the overall effectiveness of the ARAL Program.

II. SCOPE

These guidelines cover the utilization of program support funds for the printing and administration of diagnostic assessments. Specifically, they include the production, reproduction, and distribution of assessment materials for the Comprehensive Rapid Literacy Assessment (CRLA), the Philippine Informal Reading Inventory (Phil-IRI) for Key Stages 2 and 3, and the Rapid Mathematics Assessment (RMA) Toolkit for Key Stages 1 to 3. The guidelines also include the orientation of teachers and tutors to ensure consistent and accurate administration of the assessment tools.



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III. DEFINITION OF TERMS

1. **Assessment Materials** – Refers to all components necessary for administering diagnostic assessments, including manuals, teacher and learner booklets, test materials, score sheets, and others.
2. **Orientation Activities** – Structured sessions designed to equip teachers/tutors with knowledge and skills for the effective administration of assessment tools and use of supplementary materials.
3. **Related Expenses** – Expenditures that directly contribute to achieving the objectives of the administration of diagnostic assessments and the ARAL Program.

IV. GENERAL GUIDELINES

These guidelines provide a framework for the efficient and accountable utilization of program support funds for the printing and administration of diagnostic assessments. They are designed to ensure that resources are used systematically to support nationwide implementation, guide teachers in the accurate administration of assessment tools, and facilitate the provision of intervention and supplementary materials to learners who need them most. By following these procedures, Regional Offices (ROs), School Division Offices (SDOs), and schools can maintain transparency, maximize the impact of the allocated funds, and ensure that all activities are aligned with the objectives of the ARAL Program.

1. FUNDING

The DepEd shall allocate funds amounting to **Seven Hundred Twenty-One Million Seven Hundred Eighty-Three Thousand Pesos (Php 721,783,000.00)** to the regions for the Fiscal Year (FY) 2026. These funds will be used for the printing of diagnostic assessment materials and orientation activities.

All eligible expenses shall be charged to the **Basic Education Curriculum (BEC) Funds** under the **General Appropriations Act (GAA) of 2026** (Republic Act No. 12314) and funds directly released to the regions pursuant to the **National Budget Circular No. 599**, entitled "*Guidelines on the Release of Funds for Fiscal Year (FY) 2026*", subject to existing budgeting, accounting, auditing, and procurement laws, rules, and regulations. The budget allocation for each region is presented in the Annex 1 of this guidelines. The funds herein shall be valid until December 31, 2027 (except for Personnel Services), in accordance with the provisions of the aforementioned GAA and its corresponding National Budget Circular (NBC).

2. PRINTING AND REPRODUCTION OF ASSESSMENT MATERIALS

Assessment materials include the Comprehensive Rapid Literacy Assessment (CRLA) for Grades 1–3, the Philippine Informal Reading Inventory (Phil-IRI) for Key Stages 2 and 3, and the Rapid Mathematics Assessment (RMA) Toolkit for Key Stages 1–3. These materials comprise manuals, teacher and learner booklets, test materials, and score sheets necessary for systematic administration.



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ROs shall further download the funds to their respective SDOs and schools to allow them to directly manage the printing and distribution of these materials and the conduct of orientation activities subject to the printing and procurement capacities of these offices. This approach ensures timely and cost-effective implementation at the school level.

3. ORIENTATION ACTIVITIES

Orientation sessions shall be conducted for teachers and tutors to ensure that diagnostic assessments are administered accurately and consistently. These sessions also guide the proper utilization of supplementary materials, including intervention resources, and provide support to teachers in effectively addressing learners' identified gaps.

4. USE OF BALANCES

In the event that amounts remain unutilized or if there are remaining balances, the resulting balance may be utilized by the ROs, SDOs, or Schools for the expenses related to the objective of this issuance. "Related expenses" shall refer to those that contribute to a common particular outcome aligned with the objective of this issuance. For example, remaining program support funds may be utilized for the printing and reproduction of supplementary materials that will be used by the teachers and learners during the intervention sessions. These resources, such as but not limited to teaching-learning plans and learner worksheets, support the teachers/tutors in addressing identified learning gaps and accelerate progress for learners at all performance levels.

5. MONITORING AND REPORTING

To ensure proper monitoring and accountability in the use of program support funds, each Regional Office (RO) shall designate one Regional Supervisor to consolidate all reports on the printing and orientation activities conducted for the diagnostic assessments. The consolidated Accomplishment Report shall be reviewed by the Curriculum and Learning Management Division (CLMD) Chief or their designate and subsequently approved by the Regional Director. A template for this report is provided in *Annex 2* of these guidelines.

Upon completion of the activities, the RO shall submit the approved Accomplishment Report to the Bureau of Learning Delivery (BLD) through email at blld.tld@deped.gov.ph, on or before the end of the fiscal year. The Teaching and Learning Division (TLD) will closely monitor the submission process to ensure timely and complete reporting, thereby facilitating oversight and compliance with program objectives and financial accountability.

Copy furnished:

MALCOLM S. GARMA

Undersecretary for Governance and Operations



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