



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

September 23, 2026

REGIONAL MEMORANDUM

No. **1250**, s. 2026

DOWNLOADING OF THE PROGRAM SUPPORT FUNDS FOR THE LOCALIZED ORIENTATION AND ROLL-OUT OF THE GAS-TUKLAS (GOVERNMENT ASSISTANCE AND SUBSIDIES-TRAINING AND UPGRADING KNOWLEDGE FOR LEARNERS, TEACHERS, AND ACHIEVERS IN SCHOOLS) PROGRAM FOR S. Y. 2026-2027

To: Schools Division Superintendents
All Others Concerned

1. In pursuit of our continuing commitment to the systematic and successful implementation of the GAS-TUKLAS Program, this Office, through the Curriculum and Learning Management Division (CLMD), shall download the **Program Support Funds (PSF)** for the **Localized Orientation and Roll-Out of the GAS-TUKLAS Program for S. Y. 2026-2027** amounting to **Two Hundred Sixty Thousand Pesos (Php260, 000.00)** only from the General Appropriations Act F. Y. 2026 (GAA) per **SARO No. OSEC-8-26-04539** attached hereto.

2. Each division has a corresponding allocation of **Twenty Thousand Pesos (Php20,000.00)** only, to wit:

Division	Allocation/Amount
Baybay City	20,000.00
Biliran	20,000.00
Borongan City	20,000.00
Calbayog City	20,000.00
Catbalogan City	20,000.00
Eastern Samar	20,000.00
Leyte	20,000.00
Maasin City	20,000.00
Northern Samar	20,000.00
Ormoc City	20,000.00
Samar	20,000.00
Southern Leyte	20,000.00
Tacloban City	20,000.00
TOTAL AMOUNT	Php260,000.00

3. Immediate dissemination of and compliance with this Memorandum are desired.

SALUSTIANO T. JIMENEZ JD, EdD, CESO III
Regional Director

Enclosures: None
Reference: DM No. 046, s. 2026, Memorandum GASS-2026-626
To be indicated in the Perpetual Index under the following subjects:
PROGRAM SUPPORT FUNDS

CLMD-NPJ



Address: Government Center, Candahug, Palo, Leyte
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CMD

Department of Education
Regional Office No. VIII
CANDAHUG, PALO, LEYTE

By: *ACE*
Date: *09/16/26*
Signature: *[Signature]* 3:30 PM

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Republic of the Philippines
DEPARTMENT OF EDUCATION

Central Office

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA959 310400100018000 - Current Appropriations Government Assistance and Subsidies - Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools (GAS-TUKLAS)		REFERENCE: FY 2026 GAA-UNRELEASED dated 01/05/2026	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-8-26-04539
FUND CODE: 01101101		LEGAL BASIS: FY 2026 General Appropriations Act Republic Act (R.A.) No. 12314	DATE: 07-Sep-26
ORGANIZATION CODE: 070010100000		FISCAL YEAR: FY 2026	
PURPOSE: <i>Transfer of Program Support Funds for the Localized Orientation and Roll-Out of the GAS-TUKLAS Program.</i>			
To: The Regional Director Regional Office - VIII Candahug, Palo, Leyte 070010300008			Region : 8
PARTICULARS	ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED	
Subsidy to Operating Units	MOOE 5021408000	260,000.00	
AMOUNT IN WORDS: *** Two Hundred Sixty Thousand Pesos Only ***		Total: <u>260,000.00</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:

[Signature]
CHOLITA F. TIOG
 Chief Administrative Officer
 Budget Division

Approval for Transfer/Downloading of Funds:

[Signature]
ATTY. EDSON BAYON K. SY
 Undersecretary
 Office of the Undersecretary for Finance

SEP 15 2026

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



Republic of the Philippines
Department of Education

ATC No : ATC-2026-CO-00684

AUG 18, 2026

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

THROUGH : ATTY. TARA C. RAMA
Director III
Government Assistance and Subsidies Service

FROM : MARLON B. CUSTODIO
Project Development Officer V

31040010007000 - 4,420,000.00

ALLOTMENT AVAILABLE

CHOLITA F. TIONG
Chief, Administrative Officer
Budget Division

**SUBJECT : AUTHORITY TO CONDUCT DOWNLOADING OF PROGRAM
SUPPORT FUNDS (PSF) FOR THE LOCALIZED ORIENTATION
AND ROLL-OUT OF THE GAS-TUKLAS PROGRAM**

NAME OF PROGRAM(S)/ PROJECT(S):

POLICY IMPLEMENTATION COORDINATION AND MONITORING

OUTPUT(S) TO BE PRODUCED AND ITS CODE(S):

Output Code	Output	Physical Target
OC-26-GASS - PRDD-ESC-002	Oriented personnel on GAS Programs	700

ACTIVITY/IES TO BE REQUESTED:

Activity Code	Name of Activity
AC-26-GASS - PRDD-ESC-027	Downloading of Program Support Funds (PSF) for the Localized Orientation and Roll-Out of the GAS-TUKLAS Program

ACTIVITY/IES WITH DOWNLOADING:

Downloading 20,000.00 to 221 SDOs amounting to 4,420,000.00

ACTIVITY/IES TO BE BUMPED-OFF AND ITS CODE(S):

Activity Code	Name of Activity	Amount
AC-26-GASS -PRDD-ESC-001	GAS Policy Review/Consultations of Policy Instruments with relevant stakeholders	24,000.00
AC-26-GASS -PRDD-ESC-005	National Orientation on other GAS Programs	847,000.00
AC-26-GASS -PRDD-ESC-006	Pilot Testing of the Monitoring and Evaluation Tool (Program Assessment) to selected GAS Participating Schools	1,710,000.00
AC-26-GASS -PRDD-ESC-008	Capacity Building of DepEd Central Office's Personnel on Crafting Research and Evaluation Studies	324,000.00
AC-26-GASS -PRDD-ESC-007	Workshop on the Finalization of Monitoring and Evaluation Tool (Program Assessment)	484,640.00
AC-26-GASS -PRDD-ESC-011	Procurement of IEC Materials	1,000,000.00
AC-26-GASS -PRDD-ESC-016	GASS-PRDD Mid-Year Assessment	30,360.00
Grand Total:		4,420,000.00

JUSTIFICATION:

The downloading of PSF is necessary to provide the Regional Offices (ROs) with resources to support the conduct of the GAS-TUKLAS Localized Orientation and Roll-out in coordination with their respective Schools Division Offices (SDOs). The funds will cover eligible and necessary expenses for the activity, including venue, meals, supplies, printing, IEC materials, and other authorized activity-related expenses, ensuring the effective and consistent dissemination and operationalization of the GAS-TUKLAS Guidelines at the field level.

FINANCIAL REQUIREMENTS:

Activity Code	Name of Activity	Amount
AC-26-GASS-PRDD-ESC-027	Downloading of Program Support Funds (PSF) for the Localized Orientation and Roll-Out of the GAS-TUKLAS Program	4,420,000.00
Grand Total:		4,420,000.00

SOURCE OF FUNDS:

ESC - 2026

ANNEXES:

1. Activity Design/Program of Activities
2. Detailed Budget Estimates
3. Legal instrument or any form of directives from person in authority
4. Portion of the approved WFP where activities are stipulated.

All expenses incurred in this activity is subject to usual accounting and auditing rules and regulation



Republic of the Philippines
Department of Education

GOVERNMENT ASSISTANCE AND SUBSIDIES SERVICE

MEMORANDUM
GASS-2026-626

FOR : **ATTY. EDSON BYRON K. SY**
Undersecretary for Finance

FROM : **ATTY. TARA C. RAMA**
Director III

SUBJECT : **COMPLETED STAFF WORK (CSW) ON THE REQUEST FOR APPROVAL FOR THE GUIDELINES ON THE DOWNLOADING AND UTILIZATION OF PROGRAM SUPPORT FUNDS (PSF) FOR THE LOCALIZED ORIENTATION AND ROLL-OUT OF THE GAS-TUKLAS PROGRAM**

DATE : **AUGUST 18, 2026**

I. RATIONALE

On July 22, 2026, DepEd Memorandum No. 046, s. 2026, entitled *Guidelines on the Pilot Implementation 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*, was issued to provide financial assistance to qualified learners and teacher-coaches participating in recognized national and international academic, sports, culture and arts, and other recognized competitions.

As a newly established pilot program, the timely and comprehensive dissemination of the Guidelines is necessary to ensure that Regional Offices (ROs), Schools Division Offices (SDOs), schools, and prospective beneficiaries are properly informed of the program objectives, eligibility and application requirements, implementation procedures, and accountability mechanisms.

To facilitate the operationalization of the program, the Government Assistance and Subsidies Service (GASS) adopted a four-phase orientation and roll-out strategy:

1. Phase 1 - GASS Internal Learning Session, conducted on July 31, 2026;
2. Phase 2 - National Online Orientation for ROs and SDOs, scheduled on August 19-20, 2026;
3. Phase 3 - Localized orientation and roll-out to be undertaken by ROs, in coordination with their respective SDOs and schools;
4. Phase 4 - In-person Information Caravan to be conducted by GASS at Techzone Building Makati, with a tentative schedule on September 22, 2026.

On August 14, 2026, this Office emailed the field offices regarding the conduct of the GAS-TUKLAS roll-out orientation to initiate the necessary coordination and preparatory activities. Following the National Online Orientation on August 19-20, 2026, the ROs shall proceed with the localized orientation and roll-out within their respective areas.

Considering the number and geographic distribution of SDOs and schools nationwide, the conduct of the localized orientation through a cascading approach is considered operationally appropriate and efficient. Under this arrangement, GASS shall provide overall policy guidance, standardized presentation and information materials, technical assistance, and policy clarification, while the ROs shall lead and coordinate the localized roll-out with their respective SDOs.

II. OBJECTIVE

This Completed Staff Work seeks the approval of the draft Memorandum to the Office of the Secretary (OSEC) requesting authority for the downloading of Program Support Funds (PSF) for the conduct of the GAS-TUKLAS Localized Orientation and Roll-out.

Specifically, the request aims to ensure that the ROs and SDOs are provided with the necessary resources to conduct the localized orientation and effectively disseminate the GAS-TUKLAS Guidelines to concerned schools and stakeholders.

III. ANALYSIS/DISCUSSION

The conduct of the localized orientation is necessary to ensure that the nationally issued GAS-TUKLAS Guidelines are clearly understood and effectively operationalized at the field level. The orientation will provide concerned personnel and stakeholders with a common understanding of the program objectives, eligibility and application requirements, implementation procedures, roles and responsibilities, and accountability mechanisms.

The cascading approach will maximize the existing DepEd governance structure and enable ROs and SDOs to conduct the orientation in accordance with their respective operational and geographic circumstances, while maintaining consistency with the nationally issued Guidelines.

To support the conduct of the localized orientation and roll-out, GASS proposes the downloading of P4,420,000.00, computed at P20,000.00 per SDO for 221 SDOs nationwide, excluding Bangsamoro Autonomous Region in Muslim Mindanao – Ministry of Basic, Higher and Technical Education (BARMM-MBHE).

The proposed amount shall be sourced from the following programmed activities under the GASS-Policy Review and Development Division (PRDD):

Activity Code	Name of Activity	Amount
AC-26-GASS -PRDD-ESC-001	GAS Policy Review/Consultations of Policy Instruments with relevant stakeholders	P24,000.00
AC-26-GASS -PRDD-ESC-005	National Orientation on other GAS Programs	P847,000.00
AC-26-GASS -PRDD-ESC-006	Pilot Testing of the Monitoring and Evaluation Tool (Program Assessment) to selected GAS Participating Schools	P1,710,000.00

AC-26-GASS -PRDD-ESC-008	Capacity Building of DepEd Central Office's Personnel on Crafting Research and Evaluation Studies	P324,000.00
AC-26-GASS -PRDD-ESC-007	Workshop on the Finalization of Monitoring and Evaluation Tool (Program Assessment)	P484,640.00
AC-26-GASS -PRDD-ESC-011	Procurement of IEC Materials	P1,000,000.00
AC-26-GASS -PRDD-ESC-016	GASS-PRDD Mid-Year Assessment	P30,360.00
Grand Total:		P4,420,000.00

The PSF shall support necessary and eligible expenditures directly related to the conduct of the localized orientation, including venue requirements, meals and other authorized activity expenses, supplies and materials, printing and reproduction of presentation materials and forms, publication materials, information, education, and communication (IEC) materials, and other reasonable and necessary expenses directly related to the activity, subject to applicable rules and regulations.

The amount shall be charged against the available Fiscal Year (FY) 2026 GAS Program funds of the PRDD, subject to the approved Work and Financial Plan, availability of funds, and applicable budgeting, accounting, procurement, and auditing rules and regulations.

IV. REQUIRED ACTION

In view of the foregoing, approval is respectfully requested for the attached draft Memorandum to OSEC seeking authority for the conduct of the GAS-TUKLAS Localized Orientation and Roll-out, including the downloading of PSF amounting to P4,420,000.00 to the ROs.

Upon approval, GASS shall provide the ROs with the necessary guidance and standardized materials to facilitate the uniform and effective conduct of the localized orientation, while the ROs shall coordinate with their respective SDOs for its implementation.

V. ATTACHMENTS

- Attachment 1 : Memo for OSEC's approval
- Attachment 2 : Briefer for the Office of the Secretary
- Attachment 3 : Draft memorandum to field offices/PSF Guidelines
- Attachment 4 : Draft ATC

Approved | Disapproved



ATTY. EDSON BYRON K. SY

Undersecretary for Finance AUG 26 2026



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

September 23, 2026

REGIONAL MEMORANDUM

No. 1251, s. 2026

VIRTUAL ORIENTATION AND ROLL-OUT OF THE GAS-TUKLAS (GOVERNMENT ASSISTANCE AND SUBSIDIES-TRAINING AND UPGRADING KNOWLEDGE FOR LEARNERS, TEACHERS, AND ACHIEVERS IN SCHOOLS) PROGRAM

To: Schools Division Superintendents
All Others Concerned

1. In line with the Department of Education's continuing commitment to strengthen program implementation and ensure effective delivery of services, this Office, through the Curriculum and Learning Management Division (CLMD) shall conduct a **Virtual Orientation and Roll-Out of the GAS-TUKLAS (Government Assistance and Subsidies - Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools) Program** on **October 2, 2026 at 9:00 a. m.** via MS Teams at <https://tinyurl.com/GAS-TUKLASVirtualOrientation>.
2. This initiative aims to capacitate division coordinators on the proper utilization of program support funds, guidelines, and processes to guarantee smooth, systematic, and successful implementation across all schools in the region.
3. The participants to the said activity are the GAS-TUKLAS Coordinators of the 13 divisions.
4. Immediate dissemination of and compliance with this Memorandum are desired.


SALUSTIANO T. JIMENEZ JD, EdD, CESO III
Regional Director

Enclosures: None
Reference: DM No. 046, s. 2026, Memorandum GASS-2026-626
To be indicated in the Perpetual Index under the following subjects:
COORDINATORS
ORIENTATION
PROGRAM SUPPORT FUNDS



CLMD-NPJ



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