



Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

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MEMORANDUM
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DEPARTMENT OF EDUCATION
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SCHOOLS DIVISION SUPERINTENDENTS
SCHOOL HEADS
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FROM : *Carmela C. Oracion*
CARMELA C. ORACION
Undersecretary for Learning Systems

SUBJECT : GUIDELINES FOR THE UTILIZATION OF PROGRAM SUPPORT FUNDS (PSF) FOR THE PILOT SSHS WORK IMMERSION PROGRAM GRADE 12 PILOT TECHPRO TRACK LEARNERS

DATE : 1 September 2026

I. Rationale and Objective

These guidelines prescribe the simple and uniform utilization, release, accounting, liquidation, and reporting of the Program Support Funds (PSF) for the Pilot Implementation of the Strengthened Senior High School (SSHS) Work Immersion Program for Grade 12 Technical Professional (Tech-Pro) Track learners.

In accordance with Department of Education (DepEd) Order No. 17, s. 2026, also known as the Strengthened Senior High School Curriculum, and DepEd Memorandum No. 36, s. 2026, which covers the Pilot Implementation of the Strengthened Senior High School (SSHS) Curriculum for Grade 12 in School Year 2026-2027, wherein Work Immersion shall consist of 320 to 640 hours and is mandatory for all Tech-Pro learners to ensure alignment with industry demands and other relevant curriculum frameworks managed by the **Bureau of Curriculum Development (BCD)**, the provision of PSF aims to support the completion of the minimum required 320 hours of Work Immersion. The PSF shall cover essential expenses related to its implementation, including learner support, program coordination, monitoring and evaluation, and other necessary operational requirements. The release and utilization of the PSF shall be governed by the applicable provisions of the FY 2026 General Appropriations Act, Department of Budget and Management National Budget Circular No. 599 dated January 05, 2026 and Commission on Audit Circular No. 2024-004, Republic Act No. 12009 and its Implementing Rules and Regulations, relevant DepEd issuances, and other applicable budgeting, accounting, auditing, procurement and disbursement rules and regulations.

II. Program Parameters and Funding Summary

The total PSF allocation is **Three Hundred Thirteen Million Three Hundred Eight Thousand Seven Hundred Fifty Pesos and Four Centavos Only. (PhP 313,308,750.04)**, charged against FY 2026 Basic Education Curriculum (BEC) funds, for **70709** qualified learners in **461** implementing schools.

For purposes of planning and release, the PSF shall be treated as one consolidated fund. The indicative computation is **PhP 4,430.96 per qualified learner**, based on the total approved allocation divided by the validated number of learners. The computation is a basis for determining the school allocation and shall not be construed as an individual cash entitlement or allowance.

The school shall prepare the consolidated Work Immersion Plan and Budget, indicating the total PSF allocation and the expenses necessary to implement the program, and submit it to the Curriculum and Instruction Division (CID) through the Tech-Pro Supervisor/SDO Work Immersion Focal Person, who shall validate the alignment of the allocation with these guidelines. No separate program-imposed ceiling or prescribed share shall be required for individual expense items. Actual expenses shall be based on the approved plan and the applicable budgeting, accounting, auditing, procurement, and other government rules.

The allocation for each school may be accessed through the following link:
<https://tinyurl.com/PSFComputationPerSchool>

III. General Provisions on Expenses

The PSF may be used for expenses that are necessary, reasonable, economical, and directly related to the effective implementation of the Work Immersion Program, subject to the availability of funds and existing budgeting, accounting, auditing, procurement, and other applicable government rules and regulations.

To avoid duplication of benefits, PSF assistance shall not be provided for expenses, activities, or learners already covered under any existing partnership or any similar assistance program. Schools shall ensure that PSF-funded interventions complement, and do not duplicate, support received through PCORP partnerships.

A. Work Immersion Teachers/Focal Persons

The PSF may cover transportation and travel expenses incurred by Work Immersion teachers/focal persons in connection with authorized Work Immersion activities such as industry partner mapping and site inspection, meetings and coordination, deployment, monitoring and evaluation, and consultations. Such expenses shall be supported by an approved travel authority and supporting documents.

B. Learners

The PSF may cover the following expenses incurred in support of learners' participation in Work Immersion:

- Transportation expenses of learners in connection with Work Immersion activities;
- Meal expenses incurred in authorized Work Immersion activities, when allowable under existing government rules;

- Medical expenses, including pre-immersion medical examinations and other required health-related services;
- Health and accident insurance expenses for the duration required by the Work Immersion Program; and
- Expenses for required clearances and other documentary requirements necessary for learner participation and deployment.

IV. Fund Release and Utilization

- The Central Office, through the Budget Division–Finance Service, shall issue Sub-Allotment Release Orders (Sub-AROs) to the Regional Offices (ROs). Advance copies of the signed Sub-AROs may be provided to the Regional Budget Officers for appropriate action and coordination with the Regional TVL Focal Persons.
- Upon receipt of the Sub-ARO from the Central Office, the Regional Offices (ROs) shall download the PSF to the concerned Schools Division Offices (SDOs) and implementing schools.
- The utilization of the PSF shall be based on the approved Work Immersion Plan and Budget, subject to existing budgeting, accounting, auditing, procurement, and other applicable government laws, rules, and regulations. Cash advances shall adhere to COA Circular 2012-1 (Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions) shall also be observed in the liquidation of such funds.
- The use of funds allocated for participating learners shall depend on the implementation strategy that the SDOs or schools may implement, subject to the submission by the learner of the following duly accomplished and signed documents, which included but are not limited to: (a) accepted School Endorsement; (b) Training Plan signed by the Work Immersion (WI) Focal Person; (c) Certificate of Completion issued by the industry partner; and (d) Learner Evaluation signed by the WI Focal Person
- The PSF shall be obligated and disbursed until December 31, 2027 (MOOE and Capital Outlay) consistent with the RA 12314 (FY 2026 General Appropriations Act (GAA)) and National Budget Circular (NBC) No. 599 (Guidelines on the Release of Funds for Fiscal Year (FY) 2026).
- The Regional Office shall monitor the utilization of PSF and program implementation. The SDO and implementing schools shall maintain the necessary financial and program records and submit the required reports.
- The Regional Office shall submit a consolidated Monthly Authorization and Utilization Report to the Bureau of Curriculum Development (BCD) Technical Professional on or before the 10th day of the succeeding month, using the prescribed template in Annex B. The report shall be used to monitor PSF utilization and Work Immersion implementation.

For inquiries or concerns, you may contact **Rowell Capistrano**, Supervising Education Program Specialist, at telephone number 8636-5096 or email rowell.capistrano@deped.gov.ph.

Immediate dissemination of this Memorandum is directed.



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ANNEX B.

**MONTHLY ACCOMPLISHMENT REPORT ON THE FUND UTILIZATION
AND IMPLEMENTATION OF THE WORK IMMERSION PROGRAMS - PROGRAM SUPPORT FUNDS FOR SY 2026-2027**

NAME OF REGION: _____

Name of SDO	No. of School (Recipients)	No. of Learners (Recipients)	Amount of WI-PSF	Fund Allocation and Release		Actual Disbursement			Liquidated (Yes/No)
				Amount Allocated	Date of Sub- ARO was received by Schools	No. of Actual Learner Recipients	Amount Disbursed	Balance	

Note: Please indicate the status of the activities as Completed, Ongoing, or Pending as applicable.

Prepared by: _____

Chief Education Program Supervisor
Curriculum and Learning Management Division

Noted by: _____

Assistant Regional Director

Approved by: _____

Regional Director