



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

October 20, 2026

REGIONAL MEMORANDUM

CLMD-2026- **1383**

**DOWNLOADING OF FUNDS UNDER THE FLEXIBLE LEARNING PROGRAM (FLP)
AND UTILIZATION GUIDELINES**

To: Schools Division Superintendents
All Others Concerned

1. Herewith is DepEd Memorandum No. 050, s. 2026 on the "Implementing Guidelines on the Release, Utilization, Monitoring, and Reporting of the Program Support Funds for Flexible Learning Programs Under the FLO-ADM Fund Source.

2. Below is allocation of funds and allowable expenses for the different FLP Activities:

Name of School/Office	Division	Program Support Funds Downloaded	Allowable Expenses
		Downloading of ADM PSF to Rural Farm Schools Implementer	
1. Donghol Integrated School	Ormoc City	Php 874,440.00	For 8 RFS in the Region: - Farm Tools and Equipment; - Repair of RFS facilities including labor and materials needed; - Seeds and other farm peripherals needed for planning and harvesting of farm produce products; - Training for RFS administrators, personnel, and Students on RFS implementation;
2. Mas-in Integrated School		Php 874,440.00	
3. Cabintan National High School		Php 874,440.00	
4. Julian Gantuangco National High School		Php 874,440.00	
5. Gaas Integrated School		Php 874,440.00	
6. Matica-a National High School		Php 874,440.00	
7. SDO Ormoc City		Php 2,248,560.00	
SUB-TOTAL		Php 7,495,200.00	
8. Naval School of Fisheries	Biliran	Php 1,249,200.00	For SDO Ormoc: - Capacity Building for RFS Implementers; - Monitoring and Evaluation Activities for RFS and FLP Programs;
9. Culaba National High School		Php 1,249,200.00	
SUB-TOTAL		Php 2,498,400.00	
TOTAL		Php 9,993,600.00	

		- Travel Expenses for the monitoring and evaluation activities and attendance to FLP activities; - Other materials and activities allowed by DM No. 050, s. 2026
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Division	Activity to be Conducted	Program Support Funds Downloaded	Allowable Expenses
Leyte	Conduct of the Orientation cum Planning on the Implementation of the Alternative Delivery Modes (ADM)/Flexible Learning Program (FLP)	Php 408,000.00	- Food, Venue and Accommodation of participants; - Training Kits; - Advocacy Materials - Other materials and activities allowed by DM No. 050, s. 2026
Calbayog City	ADM Interfacing and Program Implementation Review	Php 116,000.00	- Food, Venue and Accommodation of participants; - Training Kits; - Advocacy Materials - Other materials and activities allowed by DM No. 050, s. 2026
Baybay City	Program Support Funds to Schools Division Offices for ADM/FLP Activities	Php 76,515.00	- Food, venue and accommodation of participants for FLP trainings, meetings, Program Implementation Review, (PIR) and other related activities; - Training Kits; - Advocacy Materials; - Monitoring and Evaluation Activities for FLP Programs; - Travel Expenses for the monitoring, evaluation, and attendance to different FLP activities; - Other materials and activities allowed by DM No. 050, s. 2026
Biliran		Php 133,435.00	
Borongan City		Php 54,120.00	
Calbayog City		Php 162,361.00	
Catbalogan City		Php 54,120.00	
Eastern Samar		Php 434,829.00	
Leyte		Php 1,200,911.00	
Maasin City		Php 70,916.00	
Northern Samar		Php 569,197.00	
Ormoc City		Php 91,445.00	
Samar		Php 692,367.00	
Southern Leyte		Php 320,057.00	
Tacloban City		Php 55,987.00	
	TOTAL	Php 4,440,260.00	

3. Fund utilization reporting will be done during the conduct of the Regional FLP PIR which will be announced on a later Memorandum.
4. Immediate dissemination of and strict compliance with this Memorandum are desired.

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

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Enclosure: DepEd Memorandum No. 050, s. 2026

References: None

To be indicated in the Perpetual Index under the following subjects:

FLEXIBLE LEARNING PROGRAM

FUND SUPPORT

CLMD-EPF





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



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Memo -EPF



Republic of the Philippines
Department of Education

AUG 25 2026

DepEd MEMORANDUM
No. 050, s. 2026

**IMPLEMENTING GUIDELINES ON THE RELEASE, UTILIZATION, MONITORING,
AND REPORTING OF THE PROGRAM SUPPORT FUND FOR FLEXIBLE
LEARNING PROGRAMS UNDER THE FLO-ADM FUND SOURCE**

To: Undersecretaries
Assistant Secretaries
Minister, Basic, Higher, and Technical Education, BARMM
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
Attached Agencies
All Others Concerned

1. In line with the Department of Education's (DepEd) commitment to ensuring the inclusive, equitable, and uninterrupted delivery of basic education services, the program support fund (PSF), amounting to **Three Hundred Eighty-Seven Million Twenty Thousand Pesos (P387,020,000.00)**, shall be charged against the Fiscal Year (FY) 2026 Flexible Learning Options-Alternative Delivery Mode (FLO-ADM) funds and released to the DepEd Regional Offices (ROs). The fund may be further downloaded to the Schools Division Offices (SDOs) to support the implementation of Flexible Learning Programs (FLP, formerly ADM) and ensure the continuity and inclusivity of learning during class suspensions and other conditions that prevent learners from regularly attending in-person classes.

2. The PSF shall be utilized to implement programs, activities, and projects that strengthen and sustain the Department's FLPs (homeschool, night high school, open high school, rural farm schools, and school-initiated interventions) and Learning Continuity in Emergencies, consistent with the definition of FLPs under DepEd Order (DO) No. 014, s. 2026, titled Guidelines on Learning Continuity in Emergencies, which distinguishes learning modalities during emergencies from flexible formal schooling programs. See the references for more information.

3. The PSF shall remain valid in accordance with the applicable general provisions of the General Appropriations Act and relevant Department of Budget and Management issuances. Specifically:

- a. PSF charged to FY 2026 current funds shall be valid for obligation and disbursement until **December 31, 2027**, and
- b. PSF charged to FY 2025 continuing funds shall be valid for obligation and disbursement until **December 31, 2026**.

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4. Please refer to the following Enclosures for more details:
- a. **Enclosure No. 1:** Implementing Guidelines on the Release, Utilization, Monitoring, and Reporting of the PSF for FLPs under the FLO-ADM Fund Source
 - b. **Enclosure No. 2:** Regional Allocation of the PSF for the FLPs
5. For inquiries and clarifications, please contact the **Bureau of Learning Delivery-Office of the Director**, Department of Education, 20th Floor, TechZone Building, 213 Sen. Gil J. Puyat Avenue, Brgy. San Antonio, Makati City, through email at bld.od@deped.gov.ph.
6. Immediate dissemination of this Memorandum is desired.

By Authority of the Secretary:




CARMELA C. ORACION
Undersecretary

Encls.:
As stated

References:
DepEd Order Nos. (014, s. 2026); 001, s. 2022; 021, s. 2019; and 36, s. 2015

To be indicated in the Perpetual Index
under the following subjects:

ALLOCATION
ALTERNATIVE DELIVERY MODE
ELEMENTARY EDUCATION
EXPENSES
FUNDS
LEARNERS
PROGRAMS
SCHOOLS
SECONDARY EDUCATION

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**IMPLEMENTING GUIDELINES ON THE RELEASE, UTILIZATION, MONITORING,
AND REPORTING OF THE PROGRAM SUPPORT FUND FOR FLEXIBLE
LEARNING PROGRAMS UNDER THE FLO-ADM FUND SOURCE**

I. PURPOSE AND SCOPE

1. This issuance sets the guidelines for the release, provision, utilization, monitoring, and reporting of the Program Support Fund (PSF) for the implementation of Flexible Learning Programs with the Flexible Learning Options — Alternative Delivery Modes (FLO-ADM) fund for Fiscal Year (FY) 2026. The PSF serves as a mechanism to **operationalize existing DepEd policies on Flexible Learning Programs and Learning Continuity in Emergencies**, as defined in DO No. 014, s. 2026 or the *Guidelines on Learning Continuity in Emergencies* and 021, s. 2019 or the *Policy Guidelines on the K to 12 Basic Education Program*.

2. These guidelines particularly also support and reinforce the implementation of the Implementing Rules and Regulations (IRR) of Republic Act No. 10618, issued through DepEd Order No. 36, s. 2015, which institutionalizes **Rural Farm School (RFS)** as an authorized formal schooling program and mandates the provision of appropriate program support to ensure accessible, relevant, and context-responsive learning opportunities for rural communities.

3. **The FLO-ADM fund source shall prioritize the operations, technical assistance, and monitoring and evaluation of FLPs and learning continuity.** The PSF shall be charged against the FLO-ADM and shall be released to Regional Offices (ROs) and may be further downloaded to Schools Division Offices (SDOs), to ensure continuity and inclusivity of learning during class suspensions and other conditions that prevent learners from regularly attending in-person classes.

II. DEFINITION OF TERMS

4. For these guidelines, the following terms are operationally defined:

- a. **Flexible Learning Programs (FLP)**¹ - These are DepEd general education schooling programs and learning intervention programs deliberately designed to address the needs of learners at risk of dropping out.

The following are considered Flexible Learning Programs:

- **Homeschooling** - This is an FLP where the learner's access to formal education is managed by parents/guardians and primarily happens at home. This program allows parents and guardians to maximize their involvement in their children's education as a matter of parenting philosophy.
- **Night High School (NHS)** - This FLP aims to provide high school learners the opportunity to finish their secondary education through evening classes. This is ideal for high school learners of legal age who are employed full-time.
- **Open High School System (OHSS)** - This is an independent and self-paced FLP for learners who are unable to start or complete their secondary education with regular in-person classes. This is primarily a

¹ DO No. 014, s. 2026.

distance learning program, with minimal face-to-face interactions with teachers and peers. This is a fully distance learning program.

- **Rural Farm School (RFS)** - This is a FLP that provides facilitative and experiential learning on the core subjects of agri-fisheries, designed to address the needs of children in rural, agricultural or fishing communities.
 - **School-Initiated Interventions (SII)** - This is a FLP developed by schools to address specific dropout problems faced by their learners. The school and its key stakeholders develop these programs after considering the school's unique context and problems.
- b. **Geographically Isolated and Disadvantaged Areas (GIDA)** - These refer to remote or marginalized areas or communities with limited access to essential services and infrastructure and may include areas impacted by conflict or security.
 - c. **Learning Action Cells (LAC)** - These refer to a group of teachers who engage in collaborative learning sessions to address shared challenges encountered in the school, facilitated by the school head or designated LAC leader.
 - d. **Learners At Risk of Dropping Out (LARDO)** - Interchangeable with the term Students-at-Risk-of-Dropping-Out (SARDO). These are learners schools identify as being at high risk of leaving the formal education system due to various circumstances.

III. PROCEDURE

A. Allocation and Release of Program Support Funds

5. The ROs may download PSF to the SDOs, based on the number of schools authorized to offer an FLP, learner population requiring FLP, or disaster-prone zones, compliance history, and the capacity to implement FLPs.
6. Attached as Annex B are the Regional Allocation and the Physical Targets for Fiscal Year 2026. A separate issuance shall be released to provide the Regional Allocation for the succeeding fiscal years.
7. To ensure an equitable, needs-based distribution of the PSF for FLP, the following parameters were applied in computing the regional allocations, consistent with released DepEd Orders:
 - a. Number of FLP-implementing schools covering DepEd-recognized FLPs (See Definition of Terms).
 - b. Number of learners enrolled in FLPs.
 - c. Number of schools expected to implement FLPs based on regional plans and directives to make FLPs more available and accessible.
 - d. Number of SDOs requiring technical assistance for planning, implementation, monitoring, and reporting, especially in disaster-prone areas, aligned with learning continuity in emergencies or DO 014, s. 2026.

- e. Number of school leaders to be trained on FLP management and on procedures for learning continuity.
8. The RO shall submit the Regional FLP Work and Financial Plan (WFP) to the Central Office — Policy and Planning Service, Planning and Programming Division for approval. SDO shall submit the Division FLP Work and Financial Plan (WFP) to the Region for approval. All expenditures must be included in the approved WFP and Annual Procurement Plan (APP).

B. Allowable Expenses

9. Regional Offices

- a. Stakeholder Orientation and Capacity Building including but not limited to:
 - Regional-level orientation sessions for SDOs and school heads on FLP implementation;
 - Regional training of trainers (TOT) and workshop activities;
 - Other orientation and capacity building initiatives aligned with standards under DO 014, s. 2026 and other existing DOs.
- b. Monitoring and Evaluation including but not limited to:
 - Regional Program Implementation Review (PIRs);
 - Validation and field monitoring of FLP applications, if necessary;
 - Assessment activities to check for effectiveness, compliance, and progress of regional FLPs;
 - Development and maintenance of regional FLP database (Data on implementing schools, available learning resource per FLP, learner participation, LARDO statistics, etc.);
 - Acquisition of supplies essential for data encoding, data gathering, storage, and reporting.
- c. Management of Activities including but not limited to:
 - Meals, snacks, venue, accommodations, workshop materials following DO No. 002, s. 2018;
 - Travel expenses for RO/SDO Personnel participating in activities led by the Bureau of Learning Delivery.
- d. Technical Assistance to SDOs including but not limited to:
 - Production of technical materials, tools, templates, and monitoring checklists.
- e. All other related expenses applicable to FLP shall be covered by the FLO-ADM fund source.

10. Schools Division Offices

- a. Stakeholder Orientation and Capacity Building including but not limited to:
 - Division-level orientation sessions for school heads, coordinators, and other relevant stakeholders on FLP implementation;
 - Other capacity building and workshop initiatives aligned with standards under DO 014, s. 2026 and other existing DOs.
- b. Monitoring and Evaluation including but not limited to:
 - Division Program Implementation Review (PIRs);
 - Validation and field monitoring of FLP applications;
 - Assessment activities to check for effectiveness, compliance, and progress of regional FLPs;
 - Development and maintenance of division FLP database (Data on implementing schools, available learning resource per FLP, learner participation, LARDO statistics, etc.);
 - Acquisition of supplies essential for data encoding, data gathering, storage, and reporting.
- c. Management of Activities including but not limited to:
 - Meals, snacks, venue, accommodations, workshop materials following DO No. 002, s. 2018;
 - Logistics for division workshops, meetings, and Learning Action Cell (LAC) sessions related to FLP implementation;
 - Travel expenses for RO/SDO Personnel participating in activities led by the Bureau of Learning Delivery.
- d. Technical Assistance to schools including but not limited to:
 - Production of technical materials, tools, templates, and monitoring checklists.
- e. All other related expenses applicable to FLP shall be covered by the FLO-ADM fund source.

11. Schools offering FLPs

- a. Utilities and Communications including but not limited to:
 - Telecommunications and internet services essential to the Learning Experience of FLP learners and teachers provided that these costs do not duplicate expenses already allowable under the School MOOE and remain consistent with applicable and existing Orders.
- b. Transportation and Mobility including but not limited to:

- Local transportation expenses for teachers and other relevant stakeholders conducting home visits, community-based facilitation sessions, or monitoring.

c. Administration and Management of FLPs including but not limited to:

- Printing/photocopying of FLP attendance sheets, monitoring forms, reporting templates, and RFS production logs;
- Documentation and liquidation materials required for FLP reporting to SDOs;
- Production of materials and other expenses related to profiling FLP learners and LARDOs.

12. Any excess amount or resulting balance may be utilized for expenses related to the implementation of FLPs covered by this issuance, subject to existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.

13. The utilization of funds herein shall be undertaken with utmost prudence, and no irregular, unnecessary, excessive, extravagant, or unconscionable expenditures shall be incurred.

14. All disbursements, utilization, and liquidation of funds shall be in accordance with prevailing public budgeting, accounting, and auditing laws, rules, and regulations.

15. All expenditures to be charged against the Program Support Fund (PSF) shall be subject to existing procurement laws, rules, and regulations, with strict adherence to Executive Order No. 110, pertinent Government Procurement Policy Board (GPPB) issuances, and other applicable government policies.

16. The funds shall remain valid in accordance with the applicable General Provisions of the annual General Appropriations Act (GAA) and relevant Department of Budget and Management (DBM) National Budget Circulars.

IV. ROLES AND RESPONSIBILITIES

A. Central Office

17. Provide targeted technical assistance to Regional Offices on the proper utilization and liquidation of FLP Program Support Funds (PSF), including clarification of allowable expenditures, documentation standards, timelines, and compliance with non-duplication rules (e.g., vis-à-vis School MOOE).

18. Consolidate, validate, and analyze Regional Offices' quarterly submissions on FLP PSF release and utilization, maintain the national PSF monitoring ledger/dashboard, and prepare the national consolidated report for management decision-making within prescribed timelines.

B. Regional Office - Curriculum and Learning Management Division and Budget Division

19. Monitor and track fund releases from the Central Office and to the SDOs in accordance with the approved allocation.

20. Facilitate the downloading of PSF to SDOs and RFS reflected within the prescribed timelines.

21. Issue region-specific implementing notes to SDOs on PSF expenses, documentation, and reporting timelines, and provide timely resolutions to SDO queries related to utilization, liquidation, or compliance.

22. Prepare, validate, and submit the FLP Utilization Report for PSF charged against FLO-ADM funds, secure required certifications/signatures, and transmit the report to the Central Office.

C. Schools Division Office - Curriculum Implementation Division and Budget Division

23. Exercise overall accountability for the proper implementation and utilization of FLO-LR PSF within the division.

24. Monitor and track fund releases, utilization, monitoring, and reporting of FLP Program Support Funds (PSF), and communicate allocation and compliance instructions to covered schools.

25. Facilitate the downloading of PSF to schools reflected within the prescribed timelines.

26. Provide school-level guidance on PSF expenses, documentation, and liquidation requirements, non-duplication with School MOOE, and adherence to prescribed timelines for obligation, disbursement, and reporting.

27. Prepare, validate, and submit the FLP Utilization Report for PSF charged against FLO-ADM funds), ensure completeness and accuracy of supporting documents, secure the required Schools Division Superintendent (SDS) certification/signature, and submit to the RO within prescribed timelines and through designated channels.

D. FLP Schools

28. Obligate and disburse funds for FLP-related expenses prescribed in the PSF guidelines.

29. Prevent duplication with School MOOE and other funding sources (e.g., Special Education Fund (SEF), donations).

30. Observe the period of availability, cost reasonableness, and applicable procurement/COA rules.

31. Document all expenses, financial reports, receipts, and other written records.

32. Liquidate within SDO-prescribed cut-offs; immediately correct/replace incomplete or non-compliant documents.

33. Monitor releases, obligations, disbursements, balances, and corresponding physical accomplishments.

34. Prepare and submit the Utilization and Accomplishment Report (PSF charged against FLO-ADM) to the SDO on or before the SDO's deadline, using the prescribed template and with complete attachments.

V. MONITORING AND REPORTING

35. All ROs, through their designated ADM Focal Person, shall fill out the FLP Utilization Report <https://bit.ly/2026-FLOFund-Form> as necessary.

36. In the form, the ADM Focal person is required to submit the following information:

- a. Which office (RO or SDO) spent the funds;
- b. What were the funds spent on;
- c. When were the funds downloaded;
- d. The amount utilized;
- e. Title or details of the utilization; and
- f. Means of verification.

37. The ADM Focal Person shall have access to their regional data submitted via the FLP Utilization Report. The data will be available through an uneditable Google Sheet that will display how much has been allocated, how much was already spent, and the utilization rate of the fund.

38. Should there be any discrepancies or corrections in the form, the ADM focal shall contact the BLD to make the necessary adjustments.

39. Any concerns or questions at the CO level shall be directed to bld.od@deped.gov.ph.

VI. SEPARABILITY CLAUSE

40. If any portion of this issuance is subsequently declared invalid or unconstitutional, other provisions hereof which are not affected thereby shall remain in full force and effect.

VII. EFFECTIVITY CLAUSE

41. This issuance shall take effect immediately upon its issuance.

Regional Allocation of the PSF for the FLPs

	Budget Allocation	PHYSICAL TARGET					No. of Regional Participants to the BLD-led Activities for FLPs
		No. of Schools Sustained on RFS Implementation	No. of Schools Oriented on the Implementation of FLPs	No. of Schools Sustained on the Implementation of FLPs	No. of SDOs given TA on the Implementation of FLPs		
Region 1	6,410,000.00	1	478	127	14	17	
Region 2	3,800,000.00	0	424	54	9	22	
Region 3	54,775,000.00	29	624	167	21	46	
CALABARZON	109,320,000.00	62	596	282	23	90	
MIMAROPA	4,540,000.00	0	399	138	7	14	
Region 5	11,590,000.00	3	646	200	13	15	
CAR	10,030,000.00	4	307	116	8	20	
NCR	3,510,000.00	0	138	126	16	15	
Region 6	23,990,000.00	11	846	95	21	45	
Region 7	5,105,000.00	0	471	110	20	15	
Region 8	18,750,000.00	8	699	108	13	23	
Region 9	16,590,000.00	7	507	111	9	22	
Region 10	49,240,000.00	27	423	170	14	55	
Region 11	4,440,000.00	0	371	123	11	15	
Region 12	3,780,000.00	0	361	83	8	15	
CARAGA	3,300,000.00	0	351	44	12	15	
NIR	57,850,000.00	34	44	114	21	30	
TOTAL	387,020,000.00						