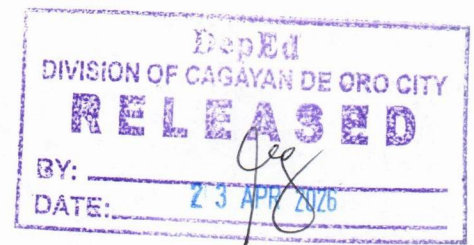




Republic of the Philippines
Department of Education
REGION X

DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

22 Apr 2026

DIVISION MEMORANDUM

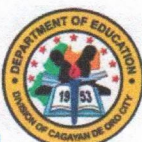
No. 372 s.2026

**GUIDELINES ON THE UTILIZATION OF FY 2026 FUNDS TO REGIONAL OFFICES
FOR THE PROCUREMENT OF LEARNING TOOLS AND EQUIPMENT FOR
TECHNICAL-VOCATIONAL LIVELIHOOD (NOW TECHPRO) FOR PUBLIC SCHOOLS**

To: Assistant Schools Division Superintendent
Chiefs, CID and SGOD
Concerned Curriculum Implementation Division Personnel
Secondary School Heads of:
Cagayan de Oro NHS SHS and Pagatpat NHS
This Division

1. This refers to the Joint Memorandum from the Office of Undersecretary and Chief of Staff and Office of the Undersecretary for Learning Systems dated March 18, 2026 titled Guidelines on the Utilization of FY 2026 Funds to Regional Offices for the Procurement of Learning Tools and Equipment for Technical-Vocational Livelihood (Now TechPro) for Public Schools.
2. Recipient schools are Cagayan de Oro National High School and Pagatpat National High School. Concerned school heads are directed to coordinate with Dr. January Gay T. Valenzona, SHS coordinator for the submission of required documents.
3. Joint Memorandum is attached for guidance and reference.
4. In adherence to the Equal Opportunity Policy (EOP), inclusive and fair treatment is accorded to all regardless of age, gender and sexual orientation, disability, religion, and ethnicity.
5. This Office directs immediate and wide dissemination of this Memorandum.

ROY ANGELO E. GAZO
Schools Division Superintendent



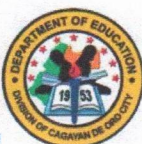
Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
Email Address: cagayandeoro.city@deped.gov.ph
Website: <https://depedcdo.net/>

Doc. Ref. Code		Rev	
Effectivity		Page	1 of 1

Encl.: As stated
Reference: As stated
To be indicated in the Perpetual Index
Under the following subjects:

SENIOR HIGH SCHOOL PROCUREMENT

DM-254-CID-IM-(JGTV)/ guidelines on the utilization of fy 2026 funds to regional offices for the procurement of learning tools and equipment for technical-vocational livelihood (now techpro) for public schools
April 22, 2026



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
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Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : **ALL REGIONAL DIRECTORS**

FROM : **ATTY. FATIMA LIPP D. PANONTONGAN**
Undersecretary and Chief of Staff
Office of the Secretary

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

SUBJECT : **GUIDELINES ON THE UTILIZATION OF FY 2026 FUNDS TO REGIONAL OFFICES FOR THE PROCUREMENT OF LEARNING TOOLS AND EQUIPMENT FOR TECHNICAL-VOCATIONAL-LIVELIHOOD (NOW TECHPRO) FOR PUBLIC SCHOOLS**

DATE : **March 18, 2026**

1. The Department of Education (DepEd) issues this Joint Memorandum to authorize the utilization of Fiscal Year (FY) 2026 funds, for the provision of Learning Tools and Equipment for Technical-Vocational-Livelihood (now TechPro).
2. Under Republic Act No. 12314, otherwise known as the General Appropriations Act for FY 2026, a total of Three Hundred Six Million Pesos (P306,000,000.00) from the FY 2026 Learning Tools and Equipment (LTE) funds, which were **directly released to the Regional Offices**, shall be utilized for the procurement and delivery of identified LTE-Technical Vocational Livelihood (LTE-TVL).
3. This memorandum is issued in accordance with the provisions of DepEd Order 020, s. 2022 or the *"Multi-Year Guidelines on the Decentralization of the Procurement, Including the Quality Assurance, Delivery, Documentation, Storage, and Safekeeping of Learning Tools and Equipment for Science, Mathematics, and Technical Vocational Livelihood (LTE-SM and TVL) and the Downloading of the Funds Allotted Therefor"* on the issuance of a supplemental DepEd Memorandum for the provision of the updated versions of the following documents:
 - Annex E – List of eligible LTE-TVL to be procured;
 - Annex F – Technical Specifications of items to be procured;

- Annex G - Regional Allocation and Detailed List (by recipient school); and
- Annex H - Accomplishment Report Template.

These annexes may be accessed thru the link: <https://bit.ly/4sFqkkD>

4. The Regional Offices (ROs) shall serve as the Procuring Entity (PE) and shall designate the Curriculum and Learning Management Division (CLMD) as the implementing unit. A designated focal person within CLMD shall oversee the planning, procurement, implementation, monitoring, and reporting of the utilization of LTE funds.
5. The ROs may, at their discretion, download funds to the Schools Division Offices (SDOs) and/or Implementing Units (IUs) within their jurisdiction. Notwithstanding such downloading, the ROs shall remain responsible for monitoring fund utilization, consolidating reports from SDOs/IUs, and submitting monthly utilization reports to the DepEd Central Office (CO) through the Bureau of Learning Resources (BLR).
6. Upon the issuance of this Joint Memorandum, the PE shall immediately include the project in its Work and Financial Plan and Annual Procurement Plan.
7. Based on the allotted Budget per RO, the PE shall identify and finalize the list of recipient schools within its jurisdiction. **Annex G** is provided for reference and basis for prioritization, reflecting the schools identified by the DepEd CO as having gaps in the provision of LTE-TVL. In cases where the schools listed in Annex G are not aligned with the PE's validated and updated inventory of schools lacking such LTE-TVL, the PE shall determine and prioritize the appropriate recipient schools based on actual and documented need.
8. **Annexes E** and **F** shall serve only as reference lists of LTE-TVL. The PE must conduct rapid audits and field validations of the identified recipient schools to ensure that the proposed list of items for procurement – including quantities and technical specifications – is strictly aligned with the schools' actual and current needs, infrastructure readiness, and existing inventory gaps. In cases wherein after the conduct of market scoping, the technical specifications of the tools and equipment differs vis-à-vis the requirements set in Annex F, the PE shall be authorized to make adjustments to ensure that the final technical specifications reflect what is currently available in the local market. The PE must ensure that the tools and equipment still retain their functionality as prescribed in the curriculum.

Procurement of items not listed in **Annex E**, as well as any reallocation of recipient schools indicated in **Annex G**, may be permitted provided that the concerned SDO issues a certification attesting that the proposed LTE-TVL are context-appropriate, pedagogically aligned, and responsive to local needs.

9. Based on the finalized list of recipient schools and the validated list of LTE-TVL—including quantities, technical specifications, and estimated costs—the PE shall proceed with the conduct of procurement and contract implementation in accordance with the 2016 Revised IRR of RA No. 9184 or

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the IRR of RA No. 12009, as may be applicable, and other applicable laws, rules, and regulations.

10. Upon the full utilization of the funds, the ROs are hereby directed to submit an Accomplishment Report to the DepEd CO through BLR using the prescribed template provided in **Annex H**. The report shall detail the amount utilized, savings incurred (if any), goods procured, quantities, and list of recipient schools, and shall be supported by documentary evidence, including but not limited to the Notices of Award, Contracts, Notices to Proceed, Inspection and Acceptance Reports, and photographs of the items upon receipt and during actual utilization.
11. Any excess amount or resulting balance may be utilized for expenses related to the implementation of the program/activity/project (P/A/P) covered by this issuance, subject to existing budgeting, accounting, auditing, and procurement laws, rules, and regulations. For this purpose, "related expenses" shall refer to those that contribute to a common particular outcome aligned with the objective of this issuance, specifically involving operational requirements or support services essential to program delivery. These may include:
 - a. Expenses related to handling/logistics; and
 - b. Other operational needs directly supporting program implementation.
12. The utilization of funds herein shall be governed by existing laws, rules, and regulations on budgeting, procurement, accounting, and auditing.
13. The funds herein shall be valid in accordance with the National Budget Circular No. 599 or the "*Guidelines on the Release of Funds for Fiscal Year (FY) 2026*." The obligation and disbursement of these funds must be in accordance with the Cash Budgeting System.

For any query or clarification, please coordinate with the BLR - Cebu at telephone numbers (032) 230-7939 and 230-7948 or email address at blr.ceb@deped.gov.ph, copy furnish blr.od@deped.gov.ph.

For your compliance.

MT

Attached: as stated

Copy furnished:

MALCOLM S. GARMA

Undersecretary for Operations

ATTY. EDSON BYRON K. SY

Assistant Secretary, Officer-in-Charge
Office of the Undersecretary for Finance