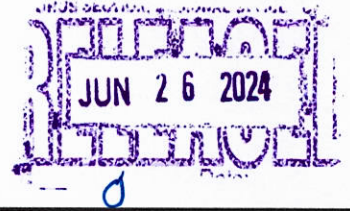




Republic of the Philippines
Department of Education
CARAGA REGION



June 25, 2024

REGIONAL MEMORANDUM

No. 0650, s. 2024

To: **SCHOOLS DIVISION SUPERINTENDENTS**
This Region

**GUIDELINES ON THE RELEASE, UTILIZATION, MONITORING, AND
REPORTING OF PROGRAM SUPPORT FUNDS FOR MULTIGRADE
SCHOOLS FOR CALENDAR 2024**

1. Attached is the Joint Memorandum dated on April 18, 2024 from the Office of the Undersecretary for Curriculum and Teaching and Finance divisions on April 18, 2024, the Guidelines on the Release, Utilization, Monitoring and Reporting of Program Support Funds for Multigrade Schools for Calendar Year 2024, intended to provide clear directions to Central Office, Regional Offices, and Schools Division Offices on the efficiencies and effective use of Program Support Funds for multigrade schools.
2. The funds have been downloaded to schools division offices allocated specifically to support the implementation of the MATATAG Curriculum in the last mile Multigrade schools. The fund is intended for the Division Based Training for Multigrade instructions such as board and lodging, training supplies, miscellaneous, travel expenses of the participants and Monitoring and Evaluation of the activities
3. Please find enclosures 5c to 5d and 6 for accomplishment report.
4. For queries, contact Bernabe L. Linog, CLMD Chief at clmd_caraga@deped.gov.ph or Elena N. Capangpangan, Regional EPS in-charge of Multigrade Program, at elena.capangpangan@deped.gov.ph.
5. For immediate dissemination and appropriate action.

MARIA INES C. ASUNCION
Director III
Officer-in-Charge
Office of the Regional Director

Encl/s.: Templates of Enclosures 5c to 5d and 6 and budgeted allocated funds for
Reference/s: Joint Memorandum dated on April 18, 2024
To be indicated in the Perpetual Index
under the following subjects:

**DIVISION –BASED TRAINING
MULTIGRADE
REPORTING**

**GUIDELINES MONITORING
PROGRAM SUPPORT FUNDS
TEACHERS UTILIZATION**

CLMD/enc
06/25/2024



Address: J.P. Rosales Avenue, Butuan City
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2024-06-10151

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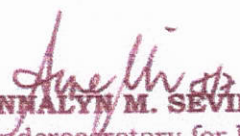


Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : **REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS**

ATTENTION : **REGIONAL AND DIVISION MULTIGRADE PROGRAM
COORDINATORS**

FROM : 
ANNALYN M. SEVILLA
Undersecretary for Finance

: 
ALMA RUBY C. TORIO
Assistant Secretary
Officer-in-Charge
Office of the Undersecretary for Curriculum and Teaching

SUBJECT : **GUIDELINES ON THE RELEASE, UTILIZATION,
MONITORING, AND REPORTING OF PROGRAM SUPPORT
FUNDS FOR MULTIGRADE SCHOOLS FOR CALENDAR YEAR
2024**

DATE : April 18, 2024

In line with its continuous efforts to provide equitable and quality basic education in the last mile multigrade (MG) schools, the Department of Education (DepEd) has issued the enclosed comprehensive guidelines for the **Release, Utilization, Monitoring, and Reporting of Program Support Funds for Multigrade Schools for the Calendar Year 2024**. These guidelines are designed to provide clear directions to the Central Office (CO), Regional Offices (ROs), and Schools Division Offices (SDOs) on the efficient and effective use of Program Support Funds for multigrade schools.

The funds are specifically allocated to support the implementation of the MATATAG Curriculum in the last mile MG schools. The primary goal is to address the distinct challenges that hinder access to equitable and quality multigrade education by continuously enhancing the capacity of teachers and school heads in MG schools. This is to empower them to create a more inclusive and supportive learning environment and to ensure that multigrade learners receive the quality education they deserve.



Republic of the Philippines
Department of Education

For inquiries, all concerned regions and schools divisions may contact the **Multigrade Program Team of the Teaching and Learning Division-Bureau of Learning Delivery, Department of Education Central Office** through email multigrade@deped.gov.ph or at telephone numbers (02) 8687-2948 and (02) 8638-4799.

Handwritten signature/initials

**GUIDELINES ON THE RELEASE, UTILIZATION, MONITORING, AND REPORTING
OF PROGRAM SUPPORT FUNDS FOR MULTIGRADE SCHOOLS
FOR THE CALENDAR YEAR 2024**

I. Rationale

1. The Department of Education (DepEd) is currently dedicated to strengthening the implementation of the Multigrade Program in Philippine Education (MPPE) as part of its continuous efforts to support the implementation of the MATATAG Curriculum in the last mile multigrade (MG) schools. This goal will be achieved by addressing the unique challenges that significantly affect access to equitable and quality multigrade education. By addressing these challenges, DepEd will guarantee that every learner in multigrade schools is provided with equal opportunities to succeed in their education.

2. Supporting multigrade education requires a substantial investment in the professional growth and development of educators. Teachers in multigrade classrooms must receive specialized training to effectively cater to the diverse academic abilities, values, and learning styles in their classrooms. Continuous support through workshops, seminars, and mentoring programs provides teachers with the skills and strategies necessary to navigate the complexities of a multigrade classroom. This investment not only benefits teachers but also enhances the learning experience for learners.

3. Over the past three years (FY 2021, 2022, & 2023), records indicate that only 1,880 teachers nationwide have undergone national training in multigrade teaching out of a total of 20,446 multigrade teachers. This accounts for a mere 9.19% of the total number of teachers. The low number of trained teachers can be attributed to the inadequate budget allocated to the program during the specified fiscal years. It is evident that a significant portion of teachers still lack the essential knowledge and skills required for multigrade teaching. Therefore, there's an urgent need to prioritize and expand training initiatives in this area. By promoting a culture of continuous improvement and innovation in teaching, DepEd ensures that our multigrade schools remain at the forefront of educational excellence.

4. Multigrade classes consist of learners of varying ages, abilities, and learning styles. A one-size-fits-all approach to teaching and learning resources does not adequately meet the specific needs of each learner. This customized approach ensures that learners receive the learning support and materials they need to succeed academically. It is imperative that teaching and learning resources for multigrade classes are customized. By empowering teachers to develop customized resources, they can adeptly address the diverse learning needs in multigrade classrooms. While prototype multigrade instructional resources have been created for use in multigrade classrooms, these materials need to be revised to align with the MATATAG curriculum.

5. Strengthening the mechanisms for monitoring and evaluating the performance of multigrade schools is crucial for improving multigrade education. Currently, there are approximately 6,000 school principals and head teachers managing multigrade schools across different regions. Records show that only 770 out of these 6,000 school principals have received nationally funded training in instructional leadership and management specifically designed for multigrade schools. This represents about 13% of the total number of school principals and head teachers. The scarcity of trained school administrators is due to the inadequate budget allocated for the program in recent fiscal years. Insufficient funding has impeded the delivery of essential training for school administrators. To address this issue, it is imperative to prioritize the continuous capacity building of school administrators to be able to effectively evaluate the progress and performance of multigrade schools. This, in turn, will enable DepEd to uphold high standards of education in these schools.

6. The purpose of this policy is to establish guidelines for the efficient and effective utilization of financial support allocated for multigrade schools in 2024. The funds will be used primarily to improve the professional growth and development of multigrade teachers and school heads, monitor the implementation of training activities at the region and divisions, and evaluate the application of training gains at the school level.

II. Scope of the Policy

7. This policy guidelines serves as a directive for the Central Office (CO), Regional Offices (ROs), and Schools Division Offices (SDOs) regarding the allocation, utilization, monitoring, and reporting of the implementation of Multigrade Program Support Funds at the region and division levels in Calendar Year (CY) 2024.

III. Definition of Terms

8. For purposes of this policy guidelines, the following terms are defined as follows:

- a. **Pure Multigrade School** is a school that has pure Multigrade classes, which consist of two (2) or more grades per class.
- b. **Mixed Multigrade School** is a school that consists of a cluster of classrooms, some of which are multigrade due to low enrollment, while others are single grade.
- c. **Multigrade Teaching** refers to an educational approach in which a single teacher teaches learners from different grades in the same classroom. This method is often used in small schools where there may be limited resources or a small number of learners.
- d. **Customization of Learning Resources** refers to the process of adapting teaching and learning resources to effectively meet the diverse learning needs of multigrade classes.

- e. **Expenditure Matrix** is a prepared document that outlines the allocation of program support funds to each implementing office. This document is created using the template generated by the Program Management Information System (PMIS).

IV. Policy Statement

9. The Department of Education hereby establishes guidelines for efficient and effective utilization of Financial Support for Multigrade Schools. These guidelines cover procedures for the release, utilization, monitoring, and reporting of accomplishments for the Calendar Year 2024.

V. Procedures

A. Release and Utilization of Funds

10. A total of **Ninety-seven Million Four Hundred Ninety-eight Thousand Seven Hundred Pesos (P97,498,700.00)** has been allocated under the General Appropriations Act (GAA) for the Multigrade Education Program for the Calendar Year 2024. This amount will be distributed to the DepEd Regional Offices. The breakdown of allocations based on the number of targeted multigrade schools in each division can be found in **Enclosures 2, 3, and 4**. It is imperative that priority be given to multigrade classes in the last mile multigrade schools to ensure that they benefit from the support funds.

11. To facilitate the release of funds, the DepEd Central Office will issue the Sub-Allotment Release Orders (Sub-AROs) to the Regional Offices through the Budget Division of the Finance Service. The BLD-TLD will then send advance copies of signed Sub-AROs to the Regional Offices via email.

12. Upon receipt of the Sub-AROs, each Regional Office will begin the process of downloading them to identified divisions. These divisions are specifically responsible for coordinating the division-based training for teachers. In instances where the training is supervised by the region, only transportation expenses of participants and funds for monitoring and evaluation activities will be downloaded to the division.

13. Upon receiving the Sub-AROs from the Regional Office, the Division Office will request the DBM Regional Office to issue a Notice of Cash Allocation (NCA) to cover the cash requirements of the Sub-AROs.

14. The Division Office will prepare an Expenditure Matrix which will then be uploaded into its respective Program Management Information System (PMIS).

15. The Sub-ARO will serve as the authority for the RO and SDO to incur obligations not exceeding the specified amount allocated for the execution of the following activities:

- a. Division-Based Training for Multigrade Teachers
- b. Regional-Based Training for Multigrade School Heads
- c. Monitoring and Evaluation of Training Program Activities
- d. Monitoring and Evaluation of the Effects of Training in Multigrade Schools

16. Any excess funds from the allocated budget for each operating unit will be utilized to cover expenses associated with Multigrade Program activities for the designated year.

B. National Orientation Workshop on the Use of Multigrade Training Resource Package and LAC Resource Materials for Multigrade Teachers

17. The Bureau of Learning Delivery-Teacher Learning Division (BLD-TLD), in collaboration with the National Educators Academy of the Philippines (NEAP) will conduct a national orientation workshop focused on the utilization of Multigrade Training Resource Package (MG-TRP) and the LAC Resource Materials for Multigrade Teachers. The main goal of this orientation workshop is to provide regional and division trainers with a comprehensive understanding of the contents and features of both training materials. The trainers will be introduced to the resources and tools contained in both packages, enabling them to effectively incorporate these materials into their local training sessions. The orientation will serve as a valuable platform for trainers to enhance their expertise in utilizing the training materials effectively with teachers and school heads in the divisions.

C. Five-Day Division-Based Training for Teachers and School Heads

18. To ensure the effectiveness of the training programs for teachers and school heads at the division level, a strategic approach will be implemented. Trainers who have completed a national orientation workshop will automatically become part of the division training team. This team is responsible for managing and facilitating training activities in close partnership with the regional or division NEAP. Through this collaborative approach, the team will be able to elevate the quality and effectiveness of the training programs.

19. In adherence to DepEd policy, training sessions for teachers should not be conducted during regular school days to ensure that teachers are fully dedicated to the teaching and learning process in the classroom. It is strongly recommended that the training be conducted on teachers' vacation breaks. The training team is tasked with designing a training program activity and timetable. The training program must be carefully crafted to address the specific needs and requirements of teachers. It must be approved by the Regional Director or the Schools Division Superintendent. This is to ensure that the program aligns with the educational goals and objectives set by the DepEd at the regional and divisional level.

20. To efficiently facilitate the management of training activities, a clustering system can be implemented for teachers across schools divisions. This approach aims to optimize the utilization of resources and expertise of trained trainers who will collaborate in teams for simultaneous training activities to be supervised by the region and division. The clustering strategy provides flexibility for the region to adapt according to the specific needs and circumstances of the divisions. In cases where training needs to be conducted at the division level, only schools divisions with 80 or more participants are permitted to host the training sessions in their own locality.

21. In order to create a more engaging and productive learning environment, it is recommended that concurrent training sessions be held in smaller classes of 40 to 50 participants. This smaller size allows for increased interaction among participants,

ultimately leading to a more effective learning environment. The BLD-TLD will provide the SDO with digital copies of the MG-TRP and LAC Resource Materials to be utilized in the training sessions.

22. The training of school heads should focus on enhancing knowledge and skills in school management, supervision, and instructional leadership. The training will be managed by the regional office. It should be conducted within the 3rd quarter of the year. It is highly recommended that the Philippine Multigrade School Monitoring and Evaluation System (PMS-MES) manual be used as a reference in prioritizing the topics to be covered. A copy of the manual can be accessed through this link: <https://tinyurl.com/MGMEMANUAL>.

D. Reporting

23. The Multigrade Program Teams of CLMD and CID are responsible and accountable for the disbursement and liquidation of funds for eligible activities covered by these guidelines. To meet the set deadlines, both implementing offices should exercise due diligence to ensure that funds are fully obligated, utilized, and liquidated in accordance with budgeting, accounting, and auditing rules and regulations and procurement guidelines.

24. The CID is required to submit the Accomplishment Report on the Use of Funds to the RO through the CLMD not later than October 31, 2024. The report must adhere to the format outlined in **Enclosures 5a, 5b, 5c, & 5d** and should include a narrative report following the format in **Enclosure 6**.

25. Subsequently, the CLMD will consolidate the accomplishment reports submitted by the CIDs. This consolidated report must then be submitted to BLD-TLD, 4th Floor, Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City, via email at multigrade@deped.gov.ph by November 15, 2024.

VI. Monitoring and Evaluation of Training Programs

26. To ensure compliance with guidelines and timely implementation of activities, monitoring and evaluation will be conducted by the BLD-TLD Education Program Specialists in collaboration with the Regional Offices. This partnership will significantly enhance the overall effectiveness and success of the training programs.

27. The Regional Office holds the responsibility of supervising and evaluating the implementation of training activities within their respective divisions. The main objective is to identify any constraints, obstacles, or concerns that may arise during the training process. This will facilitate prompt corrective actions, thereby, ensuring the smooth progress of the training activities. Furthermore, the Region will organize meetings and workshops with the Divisions to discuss and strategically plan the school-based monitoring and evaluation activities to be carried out by the Divisions Monitoring and Evaluation Team (DMET).

28. The DMET is responsible for monitoring and evaluating the application of teachers' learning in their respective schools. Their main responsibilities include evaluating the effectiveness of teachers in applying the knowledge and skills acquired

during the training sessions. This evaluation process is essential in gaining valuable insights into the impact of the training and identifying areas for improvement in the multigrade teaching and learning process. The number of sample schools to be monitored in each division can be found in **Enclosure 4**.

29. Funds are allocated to regions and divisions to cover the expenses for monitoring and evaluation activities. In cases where the allocated funds are insufficient to fully support the required activities, the region and division are authorized to charge additional costs to their Maintenance and Other Operating Expenses (MOOE).

VII. References

30. These guidelines are formulated in reference to the provisions stipulated in the following issuances:

- a. DepEd Order 36, s. 2021, "Guideline on the Release, Utilization, Monitoring, and Reporting of Program Support Funds for Multigrade Schools for Calendar Year 21"
- b. DepEd Order No. 18, s. 2020, "Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan"
- c. DepEd Order No. 21, s. 2019, "Policy Guidelines on the K to 12 basic Education Program"
- d. DepEd Order No. 08, s. 2018, "Guidelines on the Utilization of the 2018 Financial Support for Multigrade Schools"
- e. DepEd Order No. 36, s. 2017 Amendment to DepEd Order No. 21, s. 2017 (Guidelines the Utilization of the 2017 Financial Support for Multigrade Schools
- f. DepEd Order No. 21, s. 2017, "Guidelines on the Utilization of the Financial Support for Multigrade Schools"
- g. DepEd Order No. 64, s. 2016, "Guidelines on the Utilization of the 2015 and 2016 Financial Support for Multigrade Schools"
- h. DepEd Order No. 30, s. 2014, "Fiscal Year (FY) 2014 Guidelines on the Utilization of the Financial Support for Multigrade Schools"
- i. DepEd Order No. 52, s. 2012, "Guidelines on the Utilization of the Financial Support for Multigrade Schools"
- j. DepEd Order No. 81, s. 2009 *Strengthening the Implementation of Multigrade Program in Philippine Education*

VIII. List of Enclosures

31. The following enclosures are included in this policy:

- a. Breakdown of Allocations by Region for the Training of Teachers (**Enclosure 2**)
- b. Breakdown of Allocations by Region for the Training of School Heads (**Enclosure 3**)
- c. Breakdown of Allocation by Region and Division for the M&E Activities (**Enclosure 4**)
- d. Physical Accomplishment Report (**Enclosure 5a, 5b, 5c, and 5d**)
- e. Narrative Accomplishment Report (**Enclosure 6**)

Enclosure 6 to Joint Memorandum No. ____, s. 2024

**SUGGESTED OUTLINE FOR THE PREPARATION
OF THE NARRATIVE ACCOMPLISHMENTS REPORT
ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS
FOR MULTIGRADE SCHOOLS FOR FY 2024**

The narrative report should cover the following elements:

- I. Introduction
 - A. Background of the Program Support Funds (PSF)
 - B. Purpose of the narrative report
 - C. Total amount of PSF
- II. Utilization of PSF
 - A. Description of expenses
 - B. Breakdown of expenses based on guidelines
 - C. Disbursement report (allocated funds vs. actual)
 - D. Explanation of any variance
- III. Training Milestones
 - A. Progress achieved with the utilization of funds
 - B. Effects of the training on the teaching and learning performance of multigrade schools
- IV. Challenges and Solutions in Utilizing the PSF
- V. Lessons Learned
- VI. Recommendations for Future Provision of PSF
- VII. Appendices (Documentation expenses)
Information that supplements the report including directory of trained teachers and school heads, training management staff, training program, cost details, etc.

Enclosure 5c to Joint Memorandum No. _____, s. 2024

PY 2024 PHYSICAL ACCOMPLISHMENTS
for the Quarter Ending _____

Part 1

Division Name : _____
Division ID (REBIS) : _____
UACB Code : _____
Funding Source : _____

School Name and Component	School ID (REBIS)	UACB Code	Performance Indicator	Target				Accomplishment				Remarks
				Month 1	Month 2	Month 3	Total	Month 1	Month 2	Month 3	Total	
				1	2	3	1-3	1	2	3	1-3	
1	2	3	4									
District 1												
Training of Teachers			No. of teachers trained									
Training of School Heads			No. of school heads trained									
Monitoring & Evaluation			No. of schools monitored									
District 2												
Training of Teachers			No. of teachers trained									
Training of School Heads			No. of school heads trained									
Monitoring & Evaluation			No. of schools monitored									
Total Division												
Training of Teachers			No. of teachers trained									
Training of School Heads			No. of school heads trained									
Monitoring & Evaluation			No. of schools monitored									

Prepared by: _____

Date: _____

Approved by: _____

Date: _____

Head of the Division

INSTRUCTIONS

The Division Physical Accomplishment Report, shall be prepared by the Division Office (DO) based on the physical accomplishment reports submitted by the schools. Accordingly, the DO shall prepare a separate Accomplishment Report for every given activity (i.e. A division with two budgetary sources will have two separate accomplishment reports).

- Division Physical Accomplishment Report. The DO shall indicate the Division Name, Division ID from the REBIS, Unified Accounting Code, Division Code and Funding Source of the respective Division.
- The DO shall reflect the school's actual quarterly physical accomplishment vs. a set of quarterly targets.
- Column 2. The DO shall reflect the UACB Code of the schools.
- Column 3. The DO shall reflect the performance indicator for every given component per school.
- Column 4. The DO shall specify the corresponding monthly physical target of each performance indicator for every given component per school.
- Column 5, 6, 7. The DO shall specify the corresponding monthly physical target of each performance indicator for every given component per school and quarter.
- Column 8. The DO shall specify the total physical target of each performance indicator for every given component per school.
- Column 9, 10, 11. The DO shall specify the corresponding physical accomplishment based on set targets of each performance indicator for every given component per school.
- Column 12. The DO shall specify the total accomplishment of each performance indicator for every given component per school and quarter.
- Column 13. The DO shall reflect the difference between columns 8 and 12.
- Column 14 shall reflect the reasons for not accomplishing the set targets for each component and other implementation issues encountered.

Enclosure 3d to Joint Memorandum No. 1 s. 2024

FY 2024 FINANCIAL ACCOMPLISHMENTS
for the Quarter Ending _____

Part 2

Division Name _____
Division ID (EENR) _____
UACS Code _____
Funding Source _____

School Name and Components	School ID (EENR)	UACS Code	Performance Indicator	Target				Accomplishment				Variance	Remarks
				Month 1	Month 2	Month 3	Total	Month 1	Month 2	Month 3	Total		
				9	9	12	(9+9+12)	14	20	21	(14+20+21)		
Division District 1													
Training of Teachers			No. of teachers trained										
Training of School Heads			No. of school heads trained										
Monitoring & Evaluation			No. of schools monitored										
Division District 2													
Training of Teachers			No. of teachers trained										
Training of School Heads			No. of school heads trained										
Monitoring & Evaluation			No. of schools monitored										
Total Division													
Training of Teachers			No. of teachers trained										
Training of School Heads			No. of school heads trained										
Monitoring & Evaluation			No. of schools monitored										

Prepared by: _____ Date: _____

Approved by: _____ Date: _____

Head of the Division _____

INSTRUCTIONS

The Division Financial Accomplishment Report shall be prepared by the Division Office (DO) based on the Financial Accomplishment Report submitted by the schools. Accordingly, the DO shall prepare a separate Accomplishment Report for every granted subsidy (e.g. A division with two funding sources will have two separate accomplishments). Prior to completing the Financial Accomplishment Report, the DO shall indicate the EENR, Name, Division ID from the EENR, Unified Accounting Code, Structure UACS, Code and Funding Source of the respective division.

- Financial Accomplishment Report. The Division Office (DO) shall consolidate and reflect the school's actual quarterly (through 1st to 3rd) the budget allocation.
- Column 2. The DO shall reflect the EENR code of the resident schools.
- Column 3. The DO shall reflect the UACS code of the schools.
- Column 4. The DO shall specify the performance indicator for every given component per school.
- Column 5. The DO shall specify the corresponding monthly allocation for each performance indicator of every given component per school.
- Column 6. The DO shall specify the total target allocation of each performance indicator for every given component per quarter.
- Column 7. The DO shall specify the total target allocation of each performance indicator for every given component per quarter.
- Column 8. The DO shall specify the total actual utilization of each performance indicator for every given component per quarter.
- Column 9. The DO shall reflect the variance or the difference between columns 10 and 22.
- Column 24 shall reflect the rationale or reasons for not accomplishing the set targets for each component and other implementation issues encountered.



Republic of the Philippines
Department of Education
CARAGA REGION

June 14, 2024

MARIA INES C. ASUNCION

Director III
Officer-in-Charge
Office of the Regional Director
Deped Caraga Region
J.P. Rosales Avenue, Butuan City

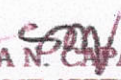
Madame:

This is to request from your good office the approval on the downloading of Program Support Funds for Multigrade Schools for the Calendar Year 2024 OSEC-13-24-3894 dated May 28, 2024, to wit:

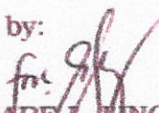
Division	PSF Amount for Division Based Training of MG Teachers	Division Allocation for Monitoring and Evaluation Activities	Total
Agusan del Norte	354,000.00	10,160.00	364,160.00
Agusan del Sur	1,298,000.00	35,560.00	1,333,560.00
Bayugan City	177,000.00	2,540.00	179,540.00
Bislig City	118,000.00	2,540.00	120,540.00
Butuan City	295,000.00	5,080.00	300,080.00
Cabadbaran City	118,000.00	2,540.00	120,540.00
Dinagat	708,000.00	13,970.00	721,970.00
Siargao	590,000.00	13,970.00	603,970.00
Surigao City	177,000.00	3,810.00	180,810.00
Surigao del Norte	472,000.00	11,430.00	483,430.00
Surigao del Sur	1,062,000.00	34,290.00	1,096,290.00
Tandag City	118,000.00	2,540.00	120,540.00
Total	5,487,000.00	138,430.00	5,625,430.00

Thank you.

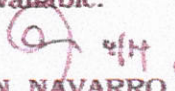
Very truly yours,


ELENA N. CAPANGPANGAN
EPS CLMD/SPED Coordinator

Noted by:


BERNABE L. LINOG
Chief, CLMD

Funds Available:


ELAINE N. NAVARRO
SAO, Finance
ME 002-12-24-3894 P 6, 995,430

Approved:


MARIA INES C. ASUNCION
Director III
Officer-in-Charge
Office of the Regional Director

CLMD/enc
06/14/2024



Address: J.P. Rosales Avenue, Butuan City
Trunkline No: (082) 225-1151
Telefax No: (085) 342-5969
Email: caraga@deped.gov.ph
Website: caraga.donad.gov.ph



2024-06-09584

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Effectivity	02.01.23	Page	1 of 1



Certificate No.: PHP Q
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