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Republic of the Philippines  
**Department of Education**  
REGION XI  
SCHOOLS DIVISION OF PANABO CITY

**Office of the Schools Division Superintendent**

**DIVISION MEMORANDUM**

CID-2024-0500

To : Chief of Curriculum Implementation Division (CID)  
Chief of School Governance and Operations Division (SGOD)  
Education Program Supervisors  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads


Subject : **UTILIZATION OF TRANSITION LEARNING RESOURCES (LESSON EXEMPLARS AND WORKSHEETS) FOR THE IMPLEMENTATION OF THE MATATAG CURRICULUM**

Date : September 17, 2024

Pursuant to Memorandum DM-CT-2024-296 and Regional Memorandum CLMD-2024-545, this office advises all schools of this Division to ensure strict observance and adherence to the provisions stipulated in the herein Supplementary Guidelines on the Utilization of Transition Learning Resources (Lesson Exemplars and Worksheets) for the Implementation of the MATATAG Curriculum.

For guidance and compliance.

For and in the Absence of the Schools Division Superintendent:

  
**AILENE B. ANONUEVO PhD**  
Chief Education Supervisor  
OIC, Office of the Schools Division Superintendent

**RELEASED**

**SEP 18 2024**

RECORDS SECTION SDO PANABO CITY  
BY 

Enclosed: As stated.  
CID/je/y/dca





Republic of the Philippines  
**Department of Education**  
DAVAO REGION

**Office of the Regional Director**

**REGIONAL MEMORANDUM**  
CLMD-2024-545

To : Schools Division Superintendents

Subject : DISSEMINATION OF THE SUPPLEMENTARY GUIDELINES ON THE  
UTILIZATION OF TRANSITION LEARNING RESOURCES (LESSON  
EXEMPLARS AND WORKSHEETS) FOR THE IMPLEMENTATION OF THE  
MATATAG CURRICULUM

Date : September 9, 2024

Pursuant to Memorandum DM-CT-2024-296, re: **Supplementary Guidelines on the Utilization of Transition Learning Resources (Lesson Exemplars and Worksheets) for the Implementation of the MATATAG Curriculum**, this Office advises the Schools Division Offices (SDOs) to ensure strict observance and adherence to the provisions stipulated in the guidelines.

Details of the memorandum are enclosed.

Immediate dissemination and compliance of this Memorandum is directed.

DEPARTMENT OF EDUCATION  
RECORDS SECTION  
**RELEASED**

**ALLAN G. FARNAZO**  
Director

Enclosed: As stated.  
ROC12/aca

By: *[Signature]* Date: *Sept. 12, 2024*  
37826



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Effectivity	07.01.24	Page	1 of 1







Republic of the Philippines

**Department of Education**

**OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND TEACHING**

DEPARTMENT OF EDUCATION ROXI

RECORDS SECTION

**RECEIVED**

**MEMORANDUM**

**DM-CT-2024- 296**

By: 36806  
Date: 8-22-24 Time: 3:08

**TO : REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS  
PUBLIC SCHOOL HEADS**

**FROM : GINA O. GONONG**  
Undersecretary for Curriculum and Teaching

**SUBJECT : SUPPLEMENTARY GUIDELINES ON THE UTILIZATION OF  
TRANSITION LEARNING RESOURCES (LESSON EXEMPLARS  
AND WORKSHEETS) FOR THE IMPLEMENTATION OF THE  
MATATAG CURRICULUM**

**DATE : August 16, 2024**

1. This memorandum provides supplementary guidelines on the utilization of transition Lesson Exemplars (LEs) and Worksheets (WSs) in the implementation of the MATATAG Curriculum for Grades 1, 4, and 7 specified in the attached Joint Memorandum issued on June 24, 2024.

2. For the purpose of this Memorandum, the following terms are operationally defined:

**Lesson Exemplar (LE)** is a lesson teaching and learning plan with content and activities aligned with MATATAG curriculum standards to guide teachers in delivering the intended curriculum.

**Learning Activity Sheet (LAS)** is a learning resource that includes sets of exercises and assessments that complement the delivery of learning exemplars.

**Worksheet** will be renamed the **Learning Activity Sheet**.

3. The transition LEs and LASs are **non-consumable**. Target users are advised to use a separate answer sheet/notebook in answering the activities. Further, the LEs and LASs shall be retrieved for utilization in the succeeding school year. Therefore, proper care must be observed during utilization.

4. Access to the OneDrive link for the LEs and LASs was shared with the Regional Offices (ROs), Schools Division Offices (SDOs), and Public Schools. Teachers are also encouraged to use digital files.

5. The ROs and SDOs shall include in their regular or special meetings topics to orient all school teachers on the utilization, loss, and proper safeguard copies of LEs and LASs.

1/F Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City, Philippines

Direct Line: (632) 8633-7202/8687-4146 Fax: (632) 8631-5057

E-mail: [ouct@deped.gov.ph](mailto:ouct@deped.gov.ph)



6. The ROs, SDOs, and Public Schools shall facilitate the procurement of the production and distribution of LEs and LASSs based on the technical specifications and allocation lists provided by the BLR stated in the Joint Memorandum issued on June 24, 2024.
7. For more information, please contact the Bureau of Learning Resources-Production Division (BLR-PD) at the email address [blr.pd@deped.gov.ph](mailto:blr.pd@deped.gov.ph) or call the telephone number (02)8631-4985.
8. Immediate dissemination of this Memorandum is desired.

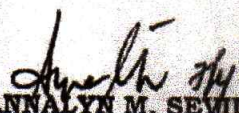





Republic of the Philippines  
**Department of Education**

**JOINT MEMORANDUM**

TO : **REGIONAL DIRECTORS**

FROM :   
**ANNALYN M. SEVILLA**  
Undersecretary for Finance

  
**GINA O. GORONG**  
Undersecretary for Curriculum and Teaching

SUBJECT : **GUIDELINES IN THE UTILIZATION OF DOWNLOADED PROGRAM SUPPORT FUNDS FOR THE PRODUCTION OF TRANSITION LEARNING RESOURCES (LEARNING EXEMPLARS AND WORKSHEETS) FOR THE IMPLEMENTATION OF THE MATATAG CURRICULUM**

DATE : **June 24, 2024**

1. This memorandum is issued to establish the guidelines on the release and utilization of the downloaded Program Support Funds (PSF) for the provision of transition learning resources (LRs) to the regional offices (ROs) for the production and distribution of LRs for the Phase 1 Implementation of MATATAG Curriculum.
2. A total budget amounting to **One Billion Three Hundred Two Million Eight Hundred Eighteen Thousand Three Hundred Eight and 80/100 Pesos (P1,302,818,308.80)** under FY 2024 (R.A. No. 11975) Basic Education Curriculum (BEC) Fund primarily for the production and delivery of transition LRs (Learning Exemplars and Worksheets) for teachers and learners of the School Year (SY) 2024-2025. These LEs and WSs shall serve as learning resources (LRs) for Grades 1, 4, and 7, together with existing or new TXs to be delivered in schools.
3. The Program Support Fund (PSF) shall be downloaded to the selected ROs and may be further downloaded to Schools Division Offices (SDOs) or schools.
4. The ROs, SDOs, or schools shall facilitate the procurement production and distribution of materials based on the present number of enrollees and teachers per SDO. The said materials shall be delivered to public elementary schools.
5. The ROs, SDOs, or schools may conduct any applicable procurement production modality pursuant to Republic Act (RA) No. 9184 or the *Government Procurement Reform Act*, and its Implementing Rules and Regulations.



6. The utilization of the funds herein shall be in accordance with the existing budgeting, accounting, auditing, and procurement rules and regulations.
7. In case of any excess or balance from the PSF for the production and distribution of the specified LRs, the balance may be used for procurement or production, as well as delivery thereof, of other requirements, including funding of RO or SDO LR-related initiatives.
8. All downloadable funds under the 2024 BEC Fund must be obligated and disbursed on or before **December 31, 2025**. The ROs or SDOs, as the case may be, shall ensure the obligation and disbursement of these funds are in accordance with the Cash-Based Budgeting System and consistent with the General Provision of the FY 2024 GAA (R.A. 11975).
9. The SOEs shall be submitted to BLR-LRPD via email: [blr.lrpdp@deped.gov.ph](mailto:blr.lrpdp@deped.gov.ph) on the 30<sup>th</sup> day of every month following the month the fund has been downloaded to the region and the subsequent months until the said fund has been fully utilized.
10. Attached are **Annex A** (Budget Allocation per region), **Annex B** (Detailed Allocation List), and **Annex C** (Template for SOE). BLR shall also share the link for the LRs and WS to Regional Offices LR Supervisors
11. The minimum technical specifications to be followed and adopted in the production of LRs and WSs is attached as **Annex D**. This is without prejudice to other specifications that may hereinafter be issued to the Office of the Undersecretary for Curriculum and Teaching (OUCT).
12. BLR shall continuously gather feedback on how the downloaded funds are utilized, and any challenges in the procurement of the said LRs.
13. For your guidance and strict compliance.

KS 1/4

Copy-furnished:

**ATTY. REVSEE A. ESCOBEDO**  
Undersecretary for Operations