



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

September 16, 2026

DIVISION MEMORANDUM
No. 540, s. 2026

**GUIDELINES ON THE USE OF PROGRAM SUPPORT FUNDS (PSF) FOR THE
ADMINISTRATION OF THE PROGRAMME FOR INTERNATIONAL STUDENT
ASSESSMENT (PISA)-BASED TEST FOR SCHOOLS**

To: Chief Education Supervisors
Education Program Supervisors
Principals In-charge of the District
Public Schools District Supervisors
Head Teacher In-Charge of the District
School Heads of Public Elementary, Secondary and Integrated Schools
All Others Concerned

1. Attached is Regional Memorandum CLMD-2026-163 dated September 3, 2026 titled Guidelines on the Use of Program Support Funds (PSF) for the Administration of the Programme for International Student Assessment (PISA)-Based Test for Schools.
2. Immediate dissemination of this Memorandum is desired.

FELICIANO C. BUENAFE JR., CESO V
Schools Division Superintendent

Enclosure: As stated
Reference: R.M. CLMD-2026-163
To be indicated in the Perpetual Index
under the following subjects:
ASSESSMENT

CURRICULUM

FUNDS

TESTS



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Republic of the Philippines
Department of Education
REGION VI-WESTERN VISAYAS

SEP 03 2026

REGIONAL MEMORANDUM
CLMD-2026- 1 6 3

**GUIDELINES ON THE USE OF PROGRAM SUPPORT FUNDS (PSF) FOR
THE ADMINISTRATION OF THE PROGRAMME FOR INTERNATIONAL
STUDENT ASSESSMENT (PISA)-BASED TEST FOR SCHOOLS**

To: Schools Division Superintendents of the Divisions of Aklan, Antique, Capiz,
Guimaras, and Iloilo
All Others Concerned

1. Attached is a Memorandum from Ronald U. Mendoza, PhD, Undersecretary for Strategic Management, Monitoring and Evaluation Office, regarding the Guidelines on the Use of Program Support Funds (PSF) for the Administration of the Programme for International Student Assessment (PISA)-Based Test for Schools 2026, which is self-explanatory.
2. Immediate dissemination of and compliance with this Memorandum are desired.


CRISTITO A. ECO, CESO III
Regional Director

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

ASSESSMENT
CURRICULUM
FUNDS
TESTS

MAD/CLMD-RMWLC- Guidelines on the Use of Program Support Funds (PSF)
162/September 1, 2026



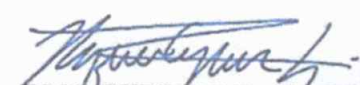
Republic of the Philippines
Department of Education
MONITORING AND EVALUATION OFFICE

DEPARTMENT OF EDUCATION
RECEIVED
RECORDS SECTION, REGIONAL OFFICE NO. VI
By:  TIME: 

MEMORANDUM _____

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS FROM SAMPLED
PISA DIVISIONS

FROM : 
RONALD U. MENDOZA, PhD
Undersecretary for Strategic Management

THRU : 
JOSE ENRIQUE R. CORPUS
Director IV
Monitoring and Evaluation Office

SUBJECT : GUIDELINES ON THE USE OF PROGRAM SUPPORT FUNDS
(PSF) FOR THE ADMINISTRATION OF THE PROGRAMME FOR
INTERNATIONAL STUDENT ASSESSMENT (PISA)-BASED TEST
FOR SCHOOLS 2026

DATE : July 14, 2026



1. The Department of Education (DepEd), through the Monitoring and Evaluation Office (MEO), will implement the **Programme for International Student Assessment (PISA)-Based Test for Schools (PBTS) 2026** (hereinafter referred to as "**PISA for Schools 2026**"), pursuant to DepEd Order No. 29, s. 2017 titled *Policy Guidelines on System Assessment in the K to 12 Basic Education Program*.
2. To support the implementation of the PISA for Schools 2026, Program Support Funds (PSF) shall be downloaded to Regional Offices (ROs) to support activities related to the conduct of the PISA for Schools National and Regional Training of Testing Personnel and Data Collection.



16th floor, TechZone Building, Department of Education, 213 Sen. Gil J. Puyat, Makati City
Email Address: meo.od@deped.gov.ph | Website: www.deped.gov.ph



Republic of the Philippines
Department of Education
MONITORING AND EVALUATION OFFICE

3. The *Guidelines on the Use of Program Support Funds (PSF) for the Administration of the Programme for International Student Assessment (PISA) Based Test for Schools 2026* are attached to this memorandum.
4. For more information, please contact the **Monitoring and Evaluation Office**, Techzone Building, 16th floor, Office of the Undersecretary for Strategic and Management, through email at pbts.ph@depd.gov.ph.
5. Immediate dissemination of this Memorandum is desired.



16th floor, TechZone Building, Department of Education, 213 Sen. Gil J. Puyat, Makati City
Email Address: meo.od@depd.gov.ph | Website: www.depd.gov.ph

Enclosure to _____

**Guidelines on the Use of Program Support Funds (PSF) for the Training
and Administration of the Programme for International Student
Assessment (PISA) Based Test for Schools 2026**

1. Purpose

The Department of Education is set to implement the **Programme for International Student Assessment (PISA)- Based Test for Schools (PBTS) Evaluation 2026** (hereinafter referred to as "**PISA for Schools 2026**"), as one of the approved activities under the Global Partnership for Education – System Capacity Grant (GPE-SCG) from World Bank and supported by the Organization for Economic Cooperation and Development (OECD), in its commitment to strengthening and improving its system to deliver quality education through evidence-based evaluation of student learning outcomes, as stipulated in DepEd Order No. 29, s. 2017, titled *Policy Guidelines on System National Assessment in the K to 12 Basic Education Program*.

The PISA for Schools 2026 project is an international large-scale assessment (ILSA) that provides a digital assessment designed to help school leaders evaluate 15-year-olds' critical thinking skills, and their ability to apply knowledge in real world contexts. Patterned after the more familiar PISA, the PISA for Schools test in the Philippines will be delivered in mother tongues namely Tagalog, Bisaya, and Ilokano.

To support the implementation of the PISA for Schools 2026, a total of P10,712,420.00 from the F.Y. 2026 General Management and Supervision - Maintenance and Other Operating Expenses (GMS-MOOE) funds of the Monitoring and Evaluation Office (MEO) will be downloaded to the DepEd Regional Offices (ROs), and with the ROs' discretion, to the participating Schools Division Offices (SDOs) as a Program Support Fund (PSF). This PSF will cover expenses for the training and orientation of testing personnel for the PISA-Based Test for Schools (hereinafter referred to as "National Training" and "Regional Training"), and the expenses for the administration of data collection for the survey (hereinafter referred to as "Evaluation Day").

The 2026 appropriations are available for release, obligation, and disbursement until December 31, 2027 consistent with the R.A 12314 (F.Y. 2026 GAA) and NBC No. 599 (Guidelines on the Release of Funds for F.Y. 2026). Thus, the total amount of estimated funds to be downloaded are as follows:

- a. P1,209,300.00 for the National Training**
- b. P3,426,000.00 for the Regional Training**
- c. P6,077,120.00 for the Evaluation Day**

2. Target Test-Takers

A total number of 56 sampled learners from each of the 198 PISA-sampled schools is expected to participate in the PISA for Schools. These learners were born in 2010 and are enrolled in secondary schools for the School Year 2025-2026. The official list of regions and target sampled schools for PISA for Schools 2026 is as attached in *Appendix A*. However, for the downloading of funds, BARMM region will not be included, thus the total number of 193 in the said appendix.

3. PISA for Schools Testing Personnel

The following are the key PISA Testing Personnel that will be involved in the administration to ensure that the data collection in PISA for Schools for the Philippines complies with the PISA standards and the data collected can be reliably compared within and across participating countries and economies:

PISA for Schools Testing Personnel	Number of Personnel
Regional Testing Coordinator (RTC)	1 per Regional Office
Division Testing Coordinator (DTC)	1 per sampled Schools Division Office
Information Technology Officer	1 per sampled PISA School
School Head of the Testing Center	1 per sampled PISA School
Test Administrator	3 per sampled PISA School

4. Travel Funds for the National Training

Funds for the National Training, except those intended for the attendees' travel expenses, shall remain with the Department of Education Central Office and shall be used to directly pay the corresponding training-related expenses.

The exception for the travel expenses of the attendees, which shall be downloaded to the Regional Offices (ROs) in accordance with the *Appendix B* of this guideline, shall only cover the airfare, land transportation, daily travel expense (DTE). Accordingly, each Regional Office shall delegate a memorandum and be issued to provide further details on the conduct of the National Training thereof. This training requires at least one (1) Information and Communication Technology (ICT) personnel within the four attendees per region and at least one (1) Division Testing Coordinator representative, while the remaining attendees will be chosen based on the ROs' discretion. The payment of travel expenses of the attendees shall be based on their permanent official station and mode of transportation, subject to the prescribed rates under the Executive Order (E.O) No. 77, s. 2019.

The amount for travel expenses stipulated in *Appendix B* is not fixed and may vary depending on the attendees' region and mode of transportation. Additionally, any remaining or excess downloaded funds may be used should there be any financial deficiencies in any activities related to PISA for Schools 2026. Please refer to *Appendix B* to identify the rates and amounts a person should receive per expense item.

5. Program Support Fund for the Regional Training

Meanwhile, the following are the key PISA Testing Personnel that will participate in the Regional Training to strengthen the reliability of the facilitators for PISA for Schools across its 6-year run. Regional training shall consist of four (4) trainers each from the Regional Offices and a maximum of four (4) trainees (identified as test administrators and information and communication technology officer) per sampled school.

The delegated trainers are those who attended the National Training, while the trainees per sampled schools are not required to fill all four (4) slots. However, the characteristics of the trainees are identified as:

- a. Teacher/s as Test Administrators (TAs);
- b. One (1) ICT personnel, or any personnel who is digitally literate

This training is expected to be conducted in two distinct activities: (1) evaluation administration training; and (2) ICT equipment maintenance and installation training, hence the prerequisite of delegating one ICT personnel or any digitally literate personnel. These two activities shall be handled simultaneously. Lastly, attendees are as summarized:

PISA for Schools Testing Personnel	Number of Personnel
Trainers	Four (4) trainers from the attendees of the National Training
Trainees	Maximum of four (4) per sampled schools

The PSF for the Regional Training shall be downloaded to the Regional Offices (ROs). This fund will cover the transportation and other expenses of PISA testing personnel. Travelling expenses will be computed based on the participants' locations and required modes of transportation. Furthermore, the mode of releasing this PSF to the PISA Testing Personnel attending the Regional Training shall be left to the discretion of the Regional Offices, subject to the usual budgeting, accounting, auditing, and procurement laws, rules, and regulations. Please refer to *Appendix C* to identify the rates and amounts a person should receive per expense item.

a. Meal and Transportation Expenses

Each trainer and trainee attending the Regional Training shall receive meal and travel expenses not exceeding the allotted amount for their respective Regional Office, as summarized and attached in *Appendix C*.

b. Allowable Daily Travel Expenses (DTE)

Each trainer and trainee attending the Regional Training shall receive the allowable DTE equivalent to the prescribed DTE as outlined in DepEd Order No. 43, s. 2022, *Omnibus Travel Guidelines for All Personnel of the Department of Education* and reflected in *Appendix C*. Should there be any financial deficiencies to the DTE, any remaining or excess funds may be used to supplement, including the Regional Offices' local funds. This flexibility is within the discretion of the ROs.

c. Guidelines for Advocacy Materials

All trainees are allocated with advocacy materials amounting to ₱1,500.00 per person. These materials may consist of 2 sets of polo shirts and one lanyard. Trainers will be provided with Advocacy Materials during the conduct of the National Training.

6. Program Support Fund for the Evaluation Day

The PSF for the Evaluation Day shall be downloaded to the Regional Offices (ROs). The ROs shall download the funds to the sampled Schools Division Offices (SDOs) at their own discretion, adhering to the prescribed allocations stipulated in the appendices. The PSF will cover meals and transportation expenses during evaluation days, as well as the recommended PISA advocacy materials for PISA test-takers. The total estimated fund to be allocated to each PISA-Sampled school is summarized in *Appendix D*. Furthermore, any remaining or excess downloaded funds may be used to cover any financial deficiencies in the identified items. Furthermore, the method of releasing this PSF to the intended recipients shall be determined by the Regional Offices, subject to the approved allocations and the usual budgeting, accounting, and auditing rules and regulations. Please refer to *Appendix D* to identify how much a person should receive per expense item.

a. Meal Expenses

During the PISA for Schools 2026 Evaluation Day, each PISA test-taker and PISA Testing Personnel shall be allocated a meal expense of ₱200.00/day.

b. Transportation Expenses

During the PISA for Schools 2026 Evaluation Day, each PISA test-taker and PISA Testing Personnel, excluding the school head,

may receive a transportation expense of ₱200.00/day, subject to the provisions of Executive Order No. 77, s. 2019.

c. PISA Advocacy Materials

Each PISA for Schools test-taker shall receive PISA advocacy materials amounting to ₱100.00 per participant. These materials may include any of the following: ballpens, notebooks, lanyards, tote bags, or other similar printable items. The selection of advocacy materials shall be left to the discretion of the Regional Offices, provided that the materials encourage student participation and the purchase complies with applicable budgeting, accounting, auditing, and procurement laws, rules, and regulations.

d. Contingency Funds

A five percent (5%) allocation for contingency funds is included in the PSF to be downloaded to the Regional Offices. This allocation is computed based on the total PSF for Evaluation Day and does not include other expenses outlined in this guideline. The contingency funds may be prioritized to address deficiencies in ICT-related materials, such as computer mice, keyboards, and internet kits, in sampled schools with insufficient resources, subject to the existing rules and regulations stipulated in the Commission on Audit (COA) Circular 2022-004 or the *Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639* also known as the *General Appropriation Act (GAA) for Fiscal Year 2022* relative to the increase in the capitalization threshold from ₱15,000.00 to ₱50,000.00.

7. Utilization of Balances

Any balances from the downloaded funds may be used for any PISA-related activities stipulated in the appendices, and any excess funds in any of the activities may be used to cover any insufficiency in any expense item, in accordance with the existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.

8. Monitoring and Evaluation

The PISA for Schools Technical Team, under MEO, shall facilitate the conduct of the PISA National Training and the downloading of the PSF for the National and Regional Training to the Regional Offices. Meanwhile, the Regional Offices shall facilitate the release and monitor the utilization of the PSF for the National Training (specifically airfare and land transportation), Regional Training, and Evaluation Day.

The administration of the PISA for Schools 2026 shall be monitored by the PISA for Schools Technical Team (MEO), which shall facilitate the downloading of the PSF to

the Regional Offices. Meanwhile, upon the discretion of the ROs, the sampled Schools Division Offices shall facilitate the release and monitor the utilization of the PSF for the PISA for Schools Evaluation Day for the PISA-sampled schools within their jurisdiction.

Lastly, as stated in the previous sections, any insufficiencies in any of the expense items shall be strictly monitored by the ROs, with the support from the SDOs. Should these insufficiencies occur, both offices may use any remaining or excess funds from other expense items that are not fully incurred and/or their offices' local funds.

APPENDIX A

Official List of Regions and Target Sampled Schools for PISA for Schools 2026

Region	Number of Target Sampled Schools
I	11
II	10
III	23
IV-A	29
MIMAROPA	7
V	13
VI	9
VII	12
VIII	9
IX	8
X	9
XI	9
XII	8
NCR	19
CAR	4
CARAGA	5
NIR	8
Grand Total of Target Sampled Schools	193

APPENDIX B

Summary of Estimated Funds to be Downloaded per Regional Office for the National Training

Region	No. of Personnel	Airfare Fee	Transportatio II (P1,750.00 per day)	Daily Travel Expense/Per Diem (P1,500.00 per day)	Total Funds
I	4	-	P3,500.00	P3,000.00	P26,000.00
II	4	-	P3,500.00	P3,000.00	P26,000.00
III	4	P9,565.00	P3,500.00	P3,000.00	P64,260.00
IV-A	4	P9,565.00	P3,500.00	P3,000.00	P64,260.00
MIMAROPA	4	P9,565.00	P3,500.00	P3,000.00	P64,260.00
V	4	P9,565.00	P3,500.00	P3,000.00	P64,260.00
VI	4	P16,000.00	P3,500.00	P3,000.00	P90,000.00
VII	4	P16,000.00	P3,500.00	P3,000.00	P90,000.00
VIII	4	P16,000.00	P3,500.00	P3,000.00	P90,000.00
IX	4	P16,000.00	P3,500.00	P3,000.00	P90,000.00
X	4	P16,000.00	P3,500.00	P3,000.00	P90,000.00
XI	4	P16,000.00	P3,500.00	P3,000.00	P90,000.00
XII	4	P16,000.00	P3,500.00	P3,000.00	P90,000.00
NCR	4	P9,565.00	P3,500.00	P3,000.00	P64,260.00
CAR	4	-	P3,500.00	P3,000.00	P26,000.00
CARAGA	4	P16,000.00	P3,500.00	P3,000.00	P90,000.00
NIR	4	P16,000.00	P3,500.00	P3,000.00	P90,000.00
Grand Total of Attendees:	68	Grand Total of Funds:			P1,209,300.00

APPENDIX C

Summary of Estimated Funds to be Downloaded per Regional Office for the Regional Training

Region	No. of Attendees	Meal (P800.00 per person)	Transportation (P400.00 per person)	Daily Travel Expenses (One personnel per region)	No. of Trainees (P1,500.00 for Advocacy and Promotional Materials)	Advocacy Materials	Total Funds per Region (Meal, Transportation, DTR, Advocacy Materials)
Region I	48	P38,400.00	P19,200.00	P72,000.00	44	P66,000.00	P195,600.00
Region II	44	P35,200.00	P17,600.00	P66,000.00	40	P60,000.00	P178,800.00
Region III	96	P76,800.00	P38,400.00	P144,000.00	92	P138,000.00	P397,200.00
Region IV-A	120	P96,000.00	P48,000.00	P180,000.00	116	P174,000.00	P498,000.00
MIMAROPA	32	P25,600.00	P12,800.00	P48,000.00	28	P42,000.00	P128,400.00
Region V	56	P44,800.00	P22,400.00	P84,000.00	52	P78,000.00	P229,200.00
Region VI	40	P32,000.00	P16,000.00	P60,000.00	36	P54,000.00	P162,000.00
Region VII	52	P41,600.00	P20,800.00	P78,000.00	48	P72,000.00	P212,400.00
Region VIII	40	P32,000.00	P16,000.00	P60,000.00	36	P54,000.00	P162,000.00

Region	No. of Attendees	Meal (P800.00 per person)	Transportation (P100.00 per person)	Daily Travel Expenses (One personnel per region)	No. of Trainees (P1,500.00 for Advocacy and Promotional Materials)	Advocacy Materials	Total Funds per Region (Meal, Transportation, DTE, Advocacy Materials)
Region IX	36	P28,800.00	P14,400.00	P54,000.00	32	P48,000.00	P145,200.00
Region X	40	P32,000.00	P16,000.00	P60,000.00	36	P54,000.00	P162,000.00
Region XI	40	P32,000.00	P16,000.00	P60,000.00	36	P54,000.00	P162,000.00
Region XII	36	P28,800.00	P14,400.00	P54,000.00	32	P48,000.00	P145,200.00
NCR	80	P64,000.00	P32,000.00	P120,000.00	76	P114,000.00	P330,000.00
CAR	20	P16,000.00	P8,000.00	P30,000.00	16	P24,000.00	P78,000.00
CARAGA	24	P19,200.00	P9,600.00	P36,000.00	20	P30,000.00	P94,800.00
NIR	36	P28,800.00	P14,400.00	P54,000.00	32	P48,000.00	P145,200.00
Grand Total of Attendees:		840	Grand Total of Funds:			P3,426,000.00	

APPENDIX D

Summary of Estimated Funds to be Downloaded per Regional Office for the Evaluation Day

Region	Total Funds (PSF, Contingency Funds, Advocacy Materials)
Region I	P347,200.00
Region II	P313,880.00
Region III	P724,360.00
Region IV-A	P912,100.00
MIMAROPA	P221,060.00
Region V	P408,800.00
Region VI	P283,500.00
Region VII	P378,000.00
Region VIII	P283,500.00
Region IX	P251,860.00
Region X	P284,340.00
Region XI	P283,920.00
Region XII	P251,860.00
NCR	P596,540.00
CAR	P126,560.00
CARAGA	P157,780.00
NIR	P251,860.00
Grand Total of Attendees:	P6,077,120.00