

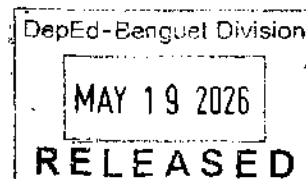


Republic of the Philippines
Department of Education
Schools Division of Benguet

May 5, 2026

DIVISION MEMORANDUM

No. 190, s 2026



TO: Public Schools District Supervisors
School Heads
All Others Concerned

Allocation and Utilization of Funds for the Development and Production of Structured Pedagogy Lesson Guides for Key Stage 1

1. In reference to the unnumbered Joint Memorandum issued by the DepEd Central Office dated October 10, 2025, funds were downloaded by the DepEd Regional Office for the development and reproduction of Structured Pedagogy Lesson Guides (SPLGs).
2. In line with this, the Schools Division Office shall download the corresponding funds to the following identified schools to support the development, reproduction, and utilization of these lesson guides.

Name of School	District	Allotment (Pesos)
1. Camp 30 Elementary School	Atok	42,000.00
2. Ampusungan Elementary School	Bakun	42,000.00
3. Loo Elementary School	Buguias	42,000.00
4. Bio Modol Elementary School	Kabayan	42,000.00
5. Itogon Central School	Itogon	42,000.00
6. Kibungan Cental School	Kibungan	42,000.00
7. Buyagan Elementary School	La Trinidad	45,000.00
8. La Trinidad Central School	La Trinidad	45,000.00
9. Puguis Elementary School	La Trinidad	45,000.00
10. Lepanto Elementary School	Mankayan	45,000.00
11. Mankayan Central School	Mankayan	45,000.00
12. Tuba Central School	Tuba	43,000.00

3. The identified schools shall develop, quality assure, and reproduce new and contextualized Structured Pedagogy Lesson Guides, prioritizing the enhancement of foundational skills for Key Stage 1 learners.



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4. Each school shall submit the developed and quality assured SPLGs to the SDO-CID-LRMS for further review, validation, and possible sharing with other schools and districts.
5. An online orientation on the development of Structured Pedagogy Lesson Guides shall be conducted upon the issuance of additional guidelines on design standards by the Bureau of Learning Delivery, DepEd Central Office.
6. The Implementation Plan and assignment for development, attached to this memorandum shall be presented and thoroughly discussed during the orientation.
7. The schedule and access link for the orientation shall be communicated through the Public Schools District Supervisors/In-Charge.
8. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.

CARMEL F. MERIS

Assistant Schools Division Superintendent
Officer-in-Charge, Office of the Schools Division Superintendent


CID/AMD/sddd



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