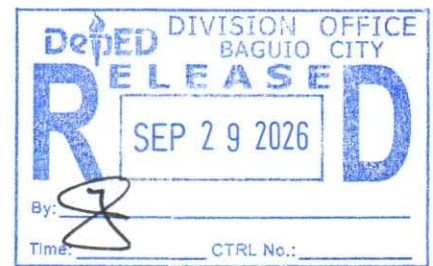




Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY



September 29, 2026

DIVISION MEMORANDUM

646-2026

**ONLINE DIVISION ORIENTATION ON THE PILOT IMPLEMENTATION OF THE
GOVERNMENT ASSISTANCE AND SUBSIDIES-TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS, AND ACHIEVERS IN SCHOOLS (GAS-
TUKLAS) PROGRAM FOR SCHOOL YEAR (SY) 2026-2027**

To : Office of the Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisors
Public School Heads
All Others Concerned

1. In line with DepEd Memorandum No. 46, s. 2026, entitled "Implementation Guidelines of the Government Assistance and Subsidies-Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools (GAS-TUKLAS) Program for SY 2026-2027," this Office announces the conduct of an Online Division Orientation on the GAS-TUKLAS Program on **September 30, 2026, at 1:00 p.m.** via Microsoft Teams: <https://teams.microsoft.com/meet/423203323051968?p=i6300GrvnzruMg78gL>

Meeting ID: 423 203 323 051 968
Passcode: Ho38Ky92

2. The Division Orientation on the GAS-TUKLAS Program aims to:
- a. Orient concerned school heads, teacher-coaches, and other stakeholders on the objectives, key provisions, eligibility requirements, and implementation guidelines of the GAS-TUKLAS Program;
 - b. Clarify the application process, documentary requirements, roles, and responsibilities of concerned personnel to facilitate the proper and timely submission of applications; and
 - c. Ensure a common understanding of the program's implementation mechanisms and promote coordinated support among the Division Office, schools, learners, teacher-coaches, and other stakeholders.



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY

3. The following are the identified participants:

Participants	No. Pax
Public Schools District Supervisors	10
Education Program Supervisors - CID	10
Budget	1
Accounting	1
Project Development Officer I – Youth Formation	2
SMME-Private Schools	1
Public School Heads	68
Total	93

4. Enclosed is the DM 046, s. 2026 Polit Implementation Guidelines of the Government Assistance and Subsidies-Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools Program for SY 2026-207 for reference and guidance.

5. For queries and concerns, kindly contact Julie-Abegail Loy C. Martillana or Ron Bixby A. Pedronio, Division Youth Formation Coordinators thru (074) 665-1231 youthformationbaguio@gmail.com.

6. Immediate dissemination of this memorandum is desired.


Digitally signed by Soraya T. Faculo
Date: 2026.09.29 16:09:06 +08'00'
SORAYA T. FACULO PhD, CESO V
Schools Division Superintendent

SGOD/NMT/jalcm



Address: 82 Military Cutoff Rd, Baguio, Benguet, 2600
Telephone No.: (074) 665-1231
Email Address: baguio.city@deped.gov.ph



DepEd Tayo Baguio City



<https://depedpines.com>



Republic of the Philippines
Department of Education

JUL 22 2026

DepEd MEMORANDUM
No. **046**, s. 2026

**PILOT IMPLEMENTATION GUIDELINES OF THE GOVERNMENT ASSISTANCE
AND SUBSIDIES-TRAINING AND UPGRADING KNOWLEDGE FOR LEARNERS,
TEACHERS, AND ACHIEVERS IN SCHOOLS PROGRAM
FOR SCHOOL YEAR 2026-2027**

To: Undersecretaries
Assistant Secretaries
Minister, Basic, Higher, and Technical Education, BARMM
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Guidelines on the Pilot Implementation of the Government Assistance and Subsidies-Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools (GAS-TUKLAS) Program for School Year (SY) 2026-2027**.
2. Pursuant to the Fiscal Year 2026 General Appropriations Act (GAA), as enacted under Republic Act No. 12314, an allocation in the amount of one hundred million eight hundred thousand pesos (P100,800,000.00) is authorized to support the implementation of eligible activities under the GAS-TUKLAS Program for SY 2026-2027.
3. The GAS-TUKLAS Program seeks to provide targeted financial assistance to eligible learners and teacher-coaches from public schools and private basic education schools for their participation in national and international academic, sports, cultural, and other co-curricular and extracurricular competitions, consistent with the Department's commitment to equitable access and the delivery of quality learning opportunities.
4. The pilot implementation seeks to generate implementation data, policy insights, and operational evidence that shall guide the refinement of the program and serve as a basis for future decisions on its possible expansion as a national support mechanism for learners and teacher-coaches across all regions.
5. This Memorandum shall take effect upon its approval, issuance, and 15 days after its publication in the Official Gazette or a newspaper of general circulation. Certified copies of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.

6. For more information on this policy, please contact the **Government Assistance and Subsidies Service-Policy Review and Development Division**, Department of Education, DepEd Complex, Meralco Avenue, Pasig City, through email at gass.prdd@deped.gov.ph.

7. Immediate dissemination of this Memorandum is desired.

By Authority of the Secretary:


ATTY. FATIMA LIPD D. PANONTONGAN
Undersecretary and Chief of Staff

Encl.:

As stated

Reference:

DepEd Order No. 006, s. 2023

To be indicated in the Perpetual Index
under the following subjects:

FUNDS
LEARNERS
POLICY
PROCEDURES
PROGRAMS
SCHOOLS
TEACHERS





PILOT IMPLEMENTATION GUIDELINES OF THE GOVERNMENT ASSISTANCE AND SUBSIDIES-TRAINING AND UPGRADING KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS (GAS-TUKLAS) PROGRAM FOR SCHOOL YEAR (SY) 2026-2027

I. RATIONALE

- a. The participation of Filipino learners and teacher-coaches in academic, sports, cultural, and other educational competitions continue to be constrained by financial barriers. Socio-economic disadvantage limits access to enrichment programs, advanced learning opportunities, and high-level competitions that are essential for improving learner outcomes, strengthening competencies, and fostering long-term academic and personal development.
- b. Learners from low-income households, in particular, face difficulties meeting expenses for registration fees, specialized training, transportation, accommodation, and other competition-related requirements.
- c. Accordingly, government support plays a crucial role in allowing learners and teacher-coaches to meaningfully participate in educational competitions. The provision of financial assistance helps ensure that participation in competitions is not limited by financial capacity alone. By reducing financial barriers, learners are empowered to maximize learning opportunities and fully realize their potential in competitive environments.
- d. As a proactive measure, the DepEd hereby adopts the Government Assistance and Subsidies – Training and Upgrading Knowledge for Learners, Teachers and Achievers in Schools (GAS-TUKLAS) Program for pilot implementation to provide targeted assistance to eligible learners and teacher-coaches participating in DepEd-endorsed or DepEd-acknowledged national and international competitions.
- e. The GAS-TUKLAS Program supports the Department’s 5-Point Reform Agenda and Quality Basic Education Development Plan 2025-2035 by promoting equitable access to educational opportunities for learners from disadvantaged backgrounds, offering financial support for meaningful participation in recognized competitions, and creating pathways for enriched learning experiences beyond the classroom.
- f. The pilot implementation is intended not only to extend immediate assistance to qualified beneficiaries but also to generate evidence for policy development. Through pilot implementation, the Department seeks to:
 1. Test the viability of a structured subsidy mechanism for competition participation;
 2. Determine reasonable financial ceilings and allowable costs;
 3. Identify governance safeguards necessary for transparency, accountability, and compliance with applicable budgeting, accounting, and auditing rules; and
 4. Generate operational insights that will guide future policy refinement and possible program expansion.

II. SCOPE AND COVERAGE

- a. This memorandum applies to the pilot implementation of the GAS-TUKLAS Program for SY 2026-2027, funded under the FY 2026 GAA, pursuant to Republic Act No. 12314.
- b. The scope of the pilot shall cover the identification, processing, approval, release of assistance, post-activity reporting, and monitoring of eligible learners and teacher-coaches from participating schools across all eighteen (18) regions nationwide, including the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM).
- c. Learners and teacher-coaches from other public educational institutions, such as schools operated by the Department of Science and Technology (DOST), State Universities and Colleges (SUCs), and Local Universities and Colleges (LUCs), and Local Government Unit (LGUs) may apply for assistance under the GAS-TUKLAS Program, subject to the eligibility requirements of this Memorandum. However, priority shall be given to learners and teacher-coaches from DepEd public basic education schools under the direct supervision and control of the Department.
- d. All program activities and the utilization of funds shall be conducted in accordance with applicable government rules and regulations issued by the Department of Budget and Management (DBM), the Commission on Audit (COA), and other relevant DepEd issuances.
- e. This memorandum applies to the following:
 1. Learners in public elementary and secondary schools;
 2. Learners in private elementary and secondary schools, including beneficiaries of the Educational Service Contracting (ESC) and Senior High School Voucher Program (SHS VP);
 3. Learners under DepEd-recognized Alternative Learning System (ALS) learning delivery modalities, including Community Learning Centers (CLCs), where applicable, with priority given to learners from low-income households;
 4. Teacher-coaches from participating schools who provide direct coaching and training;
 5. Schools, Schools Division Offices (SDOs), Regional Offices (ROs), and concerned DepEd Central Office (CO), bureaus, services, divisions, offices, or units involved in program implementation and oversight; and
 6. Partner institutions, organizing bodies, National Government Agencies (NGAs), Local Government Units (LGUs), private institutions, and international organizations engaged in supporting program delivery and resource mobilization, when applicable.

In all instances, priority shall be given to learners and teachers who come from low-income households.

III. DEFINITION OF TERMS

For purposes of this Memorandum, the terms listed below are defined as follows:

- a. **Assistance Ceiling** - the maximum allowable subsidy amount per beneficiary prescribed under this issuance.

- b. **Assistance Coverage** - allowable competition-related expenses covered by the program, such as registration fees, training and preparation expenses, travel expenses, and accommodation and meals during the conduct of training and competitions, subject to applicable rules.
- c. **DepEd-Endorsed Competitions** - competitions conducted under a formal partnership or arrangement between DepEd and the organizing body such as through a Memorandum of Agreement (MOA) or Memorandum of Understanding (MOU) - wherein DepEd extends official support and recognition to reputable and established entities.
- d. **DepEd-Acknowledged Competitions** - competitions that may be recognized by DepEd through official advisories or similar issuances, or that may otherwise be determined by DepEd as having established national or international standing, institutional credibility, and educational value, without establishing a formal partnership or requiring direct DepEd facilitation.
- e. **Implementing Unit (IU)** - are SDOs and schools that are capable of administering their own funds, having Plantilla positions assigned to handle cashiering and bookkeeping functions, whether permanent or temporary basis.
- f. **Individual Competition** - a category of competition in which participants compete independently and are assessed based on their individual performance.
- g. **Non-Implementing Units (Non-IUs)** - a school that does not have the authority to administer its own funds because it has no bookkeeper and disbursing officer Plantilla positions. Its school Maintenance and Other Operating Expenses (MOOE) allocation is release through the SDOs.
- h. **Organizing Bodies** - official entities or institutions outside DepEd that are responsible for planning, managing, and overseeing the conduct of a competition or tournament.
- i. **Program Beneficiaries** - learners and teacher-coaches who have been duly approved to receive assistance under the GAS-TUKLAS Program.
- j. **Team Competition** - a category of competition in which participants compete as members of a group, with performance assessed on the basis of collective effort and coordination.
- k. **Training and Preparation Activities** - activities designed and conducted to develop and enhance the knowledge, skills, and competencies of learners and teacher-coaches in preparation for participation in competitions.
- l. **Teacher-Coach** - a teacher from a participating school, whether public or private, who is officially designated to provide direct coaching and training to learners participating in competitions.

IV. OBJECTIVES

- a. DepEd hereby adopts the GAS-TUKLAS Program for pilot implementation to provide financial assistance to eligible learners and teacher-coaches

- participating in DepEd-endorsed or DepEd-acknowledged national and international academic, sports, cultural, and other competitions.
- b. The program prioritizes learners from low-income households to ensure that financial limitations do not restrict access to competition-based learning opportunities, regardless of whether these learners and teacher-coaches are in public or private basic education institutions.
 - c. Through the GAS-TUKLAS Program, the Department aims to:
 1. Broaden access to recognized academic, sports, cultural, and other relevant competitions for underserved learners;
 2. Enhance the competencies of learners and teacher-coaches through participation in high-level competitions, training, and preparation activities;
 3. Improve learning outcomes by providing opportunities that reinforce critical thinking, discipline, collaboration, creativity, and excellence; and
 4. Strengthen partnerships and stakeholder engagement to support the sustainability and continuous improvement of the program.

V. PROGRAM STANDARDS, FRAMEWORKS, AND PROCEDURES

a. Implementation Schedule

The GAS-TUKLAS Program application shall be open throughout SY 2026-2027. It shall accommodate varying school-year calendars, including schools operating under a three (3)-term calendar and those implementing a four (4)-quarter school calendar.

It is further emphasized that the endorsement of applications shall be undertaken at the school level, wherein the School Head shall be responsible for evaluating and determining the validity of the application prior to endorsement.

b. Eligible Activities

1. Financial assistance under the GAS-TUKLAS Program may be granted to learners and teacher-coaches participating in DepEd-endorsed or DepEd-acknowledged competitions covering the following:
 - i. **Academic Competitions**, including quiz bees, science fairs, mathematics competitions, robotics competitions, debate tournaments, research conferences, and other related activities that emphasize subject-specific mastery, critical thinking, and the application of disciplinary knowledge.
 - ii. **Sports Competitions**, including athletic events and other sports-related competitions.
 - iii. **Creative and Cultural Competitions**, including visual arts competitions, music and dance festivals, theater productions, literary performances, and other similar creative and cultural activities.
 - iv. **Other Related and Interdisciplinary Competitions**, including activities that integrate multiple fields of learning and practice, promoting collaboration, problem-solving, and the application of knowledge across diverse disciplines.



2. Coverage shall apply to both national and international competitions organized by recognized institutions, government agencies, private organizations, and international bodies where learners and their teacher-coaches officially represent the school, division, region, country, or recognized ALS learning delivery setting, where applicable so long as the same is either DepEd-Endorsed or DepEd-Acknowledged.
3. The list of competitions endorsed or acknowledged by DepEd shall be posted on the official DepEd website <https://www.deped.gov.ph/> and shall be updated periodically by the Government Assistance and Subsidies Service (GASS).
4. Competitions not included in the published list may be submitted to GASS for evaluation, subject to review and official communication of the results.

c. **Types of Competitions**

Competitions covered under the program may be categorized as:

1. Individual Competition
2. Team Competition

d. **Legitimacy of Organizing Bodies**

1. The requisites outlined in **Annex A: Background Validation Checklist for Organizing Bodies** shall serve as the basis for assessing funding assistance requests submitted under the program.
2. For purposes of this issuance, recognized organizing bodies must be:
 - i. Legally registered institutions by Securities and Exchange Commission (SEC) or other appropriate Philippine regulatory agencies;
 - ii. Professional associations;
 - iii. Governing bodies;
 - iv. Educational institutions;
 - v. Other reputable entities with a demonstrable track record in conducting academic, sports, creative and cultural, and skills-based competitions.
3. For international sports competitions falling within the categories enumerated under Section 3 (b) of Republic Act No. 10699, otherwise known as the "National Athletes and Coaches Benefits and Incentives Act", the corresponding organizing bodies shall be deemed legitimate and recognized for purposes of this issuance. Organizing bodies of international competitions not covered by Republic Act No. 10699 shall be subject to the validation requirements prescribed in this section and **Annex A: Background Validation Checklist for Organizing Bodies**.
4. Participating schools are hereby enjoined to exercise due diligence and ensure that all essential supporting documents submitted in support of applications for assistance strictly comply with the standards and requirements set forth in this memorandum.



e. Non-Eligible Competitions Organized by Particular Bodies

To ensure the prudent use of public funds, avoid duplication of assistance, and uphold transparency and accountability, the following competitions organized by particular bodies shall not qualify for funding support:

1. Competitions that are already implemented and funded under regular DepEd programs at the DepEd CO or in field offices, such as Palarong Pambansa, National Schools Press Conference, and National Festival of Talents;
2. Competitions organized by local entities that lack registration with the SEC or other appropriate Philippine regulatory agencies, where such registration is required;
3. Competitions that lack formal recognition by reputable organizations, legitimate organizational backing, or verifiable accreditation from established national or international bodies;
4. Competitions whose details, such as organizing body, venue, contact information, objectives, mechanics, and credentials, are not accessible through recognized public platforms or other verifiable communication channels;
5. Competitions that are primarily intended for profit, commercial gain, or promotional purposes, including those designed to serve as paid marketing and branding activities;
6. Competitions that impose excessive or unjustified participation fees or require financial contributions that are disproportionate to the nature and purpose of the activity; and
7. Competitions that require mandatory participation, exert undue pressure, or otherwise compel learners, teachers, or schools to join, contrary to the principles of voluntary and merit-based participation.

f. Restriction on the Commercialization of DepEd-GAS TUKLAS Program

All stakeholders are enjoined to uphold the non-commercial nature of the GAS-TUKLAS Program and to ensure that all activities remain free from undue commercial influence. The primary purpose of any supported competition must remain educational, developmental, and aligned with DepEd's mandate, without being leveraged for private gain or promotional advantage.

The following are strictly prohibited:

1. The unauthorized use of the name, logo, seal, or any official insignia of DepEd, particularly those associated with the GAS-TUKLAS Program, in connection with any competition for purposes of commercial advertising, promotional materials, sponsorship visibility, solicitation, or any form of paid endorsement;
2. Any representation by a private entity, product, service, or commercial undertaking that creates the impression of DepEd approval, accreditation, sponsorship, or endorsement of a commercial interest in relation to competitions covered under this program;

3. Sponsorship agreements, paid partnerships, or similar arrangements entered into by organizing bodies or participating schools that result in fraudulent representation or mislead stakeholders for the purpose of obtaining financial assistance from DepEd;
4. Any form of solicitation by organizing bodies on behalf of learners and teacher-coaches, unless expressly authorized by duly designated entities within DepEd. All requests shall be voluntarily initiated by learners and teacher-coaches within their respective schools or ALS learning delivery settings and shall remain subject to the approval of the School Head or authorized equivalent authority; and
5. Other similar situations to the foregoing.

g. Eligibility Criteria for Program Beneficiaries

1. Learners.

- i. The program shall classify eligible learner applicants into categories prescribed under this Memorandum to determine the order of priority for the grant of financial assistance. Within each category, **priority** shall be given to learners from low-income households with a combined monthly household net income not exceeding Thirty Thousand Pesos (PhP30,000.00).
- ii. Eligible learner applicants shall be classified as follows:

Table 1: Eligibility Criteria and Documentary Requirements for Learners

Category	Eligibility Criteria	Documentary Requirements
Category A Public School Learners	1. currently enrolled in a public elementary, Junior High School, or Senior High School; and 2. have an official invitation, endorsement, or qualification to participate in a recognized competition.	The following documentary requirements shall be submitted: 1. official invitation issued by the organizing body, together with documentary evidence of legitimacy, authorization, or referral from reputable or recognized entities; 2. photocopy of recent School Form 9; 3. for ALS learners, photocopy of ALS Form 2 (Enrollment Form) or Certificate of Enrollment or other equivalent valid document as proof of enrollment; 4. photocopy of Philippine National ID or Philippine Statistics Authority (PSA)-issued transaction
Category B ALS Learners	1. currently enrolled in DepEd-recognized CLCs; and 2. have an official invitation, endorsement, or qualification to participate in a recognized competition.	
Category C Private School Learners	1. currently enrolled in a private basic education school duly recognized	

	and/or with permit to operate, issued by DepEd; and 2. have an official invitation, endorsement, or qualification to participate in a recognized competition.	reference number (TRN) for National ID, if available; and 5. duly accomplished: a. Annex B: Application Form (Learner Applicant) b. Annex C: Notarized Affidavit of Family's Financial Capacity
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2. **Teacher-Coaches**

- i. The program likewise identifies eligible teacher-coaches who mentor and guide learners in DepEd-endorsed or DepEd-acknowledged competitions.

- ii. Eligible teacher-coach applicants shall be classified as follows:

Table 2: Eligibility Criteria and Documentary Requirements for Teacher-Coaches

Category	Eligibility Criteria	Documentary Requirements
Category A Public School Teacher-Coaches	1. be teaching in a public elementary, Junior High School, or Senior High School; and 2. be officially designated as coach by the School Head, Schools Division Superintendent, or Regional Director, as applicable.	The following documentary requirements shall be submitted: 1. official invitation issued by the organizing body, together with documentary evidence of legitimacy, authorization, or referral from reputable or recognized entities; 2. certificate of employment, appointment, or certification of designation duly signed by the School Head or authorized school official; and 3. duly accomplished Annex D: Application Form (Teacher-Coach Applicant)
Category B Public School Teacher-Coaches for ALS	1. be teaching at DepEd-recognized CLCs; and 2. be officially designated as coach by the School Head, Schools Division Superintendent, or Regional Director, as applicable.	
Category C Private School Teacher-Coaches	1. be teaching in a private basic education school duly recognized and/or with permit to operate, issued by DepEd; and	

	2. be officially designated as a coach by the proper school authority.	
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3. Full Disclosure of Assistance Received from other entities

- i. All learner and teacher-coach applicants shall fully disclose, through the prescribed application forms (**Annexes B and D**) and the accomplished **Annex E: Attestation for Sponsorship**, any financial assistance, sponsorship, subsidy, or other funding support received, currently being utilized, or intended to be utilized from DepEd, other government agencies, private organizations, or external entities for the same competition or purpose covered under the application.

In cases where partial funding or sponsorship has been received from other sources, the applicant and the school shall disclose such support, and GASS may determine the appropriate level of assistance to avoid duplication and ensure equitable allocation of program funds

- ii. The declaration shall form part of the required documentation and shall be subject to verification by the school, the SDO, the RO, and GASS, as applicable.

h. Assistance Coverage and Allowable Cost

1. The GAS-TUKLAS Program shall cover the following expenses for eligible learners and teacher-coaches participating in approved competitions, subject to fund availability and applicable government rules.
2. Allowable expenses shall include:
 - i. **Registration Fees:** Up to 100% of official competition fees, supported by proper documentation from the organizers, such as an invitation letter indicating the breakdown of prescribed fees.
 - ii. **Training and Preparation:** Costs related to coaching, such as training materials and fees for venue use, are subject to allowable limits and prior approval by the SDO.
 - iii. **Travel Expenses:** Transportation and other travel-related allowances in accordance with standard DepEd and COA rates.
 - iv. **Boarding and Lodging:** Expenses for accommodation and meals shall be provided in accordance with the prevailing **Daily Travel Expenses (DTE)** rates for national competitions and the applicable **Daily Subsistence Allowance (DSA)** rates for international competitions.
3. To ensure fiscal sustainability, the following maximum assistance per beneficiary shall apply:
 - i. **National Level:** Up to One Hundred Thirty-Five Thousand Pesos (PhP135,000.00)
 - ii. **International Level:** Up to Two Hundred Sixty Thousand Pesos (PhP260,000.00)



The prescribed assistance ceilings represent the maximum allowable assistance per beneficiary and shall not be construed as an automatic entitlement to the foregoing amounts. The actual amount approved shall depend on the allowable expenses, competition requirements, availability of funds, and applicable government rules.

4. All official local and foreign travel of teacher-coaches shall be governed by **Executive Order No. 77, s. 2019** or the "**Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel**", **DepEd Order No. 43, s. 2022**, as amended by **DepEd Order No. 46, s. 2022**, and shall adhere to the prescribed provisions on allowable travel expenses, including DTE and DSA.
5. The following expenses **shall not** be covered under the GAS-TUKLAS program, regardless of the competition type or level:
 - i. Costumes, props, uniforms, attire, or any clothing requirements not essential to competition participation;
 - ii. Souvenirs, giveaways, tokens, or personal memorabilia;
 - iii. Personal items such as toiletries, gadgets, accessories, and non-essential supplies;
 - iv. Recreational or leisure activities, including tours, entertainment, and unrelated events;
 - v. Equipment purchases not directly tied to the approved competition or training;
 - vi. Charges arising from late registration, intentional rebooking, no-show, or other similar penalties resulting from the voluntary actions of beneficiaries;
 - vii. Expenses for unauthorized school staff, companions, guests, or family members who are not officially part of the delegation;
 - viii. Costs related to extended stays for personal reasons beyond the approved duration and purpose of the official activity; and
 - ix. Other similar expenses.

i. **Prescribed Ratio for Learners and Teacher-Coaches Participating in Competitions**

1. To maximize coaching support, and proper use of funds, the following learner-to-teacher-coach ratio shall generally be observed:

Table 3: Learner-Teacher-Coach Ratio for Competitions

Competition Type	Suggested Teacher-Coach to Learner Ratio
Individual Competition	1:1
Team Competition (2-5 learners)	1:5
Team Competition (6-10 learners)	2:10

2. Only teacher-coaches officially designated as primary or principal coaches for the competition shall be eligible to receive assistance under the program. While schools may assign additional teacher-coaches, those serving in supporting roles such as assistant coaches, coordinators, or chaperones shall not be eligible for additional funding under this program.

Teams composed of learners from different schools solely for purposes of eligibility or funding under this Program shall not be allowed.

3. Requests for additional teacher-coach support may be considered on an **exceptional basis in the following circumstances:**
 - i. When additional support is necessary for learners with disabilities or mobility-related support needs to enable their participation in team competitions;
 - ii. When the nature of the competition requires rigorous training, extended preparation periods, or complex logistical arrangements;
 - iii. When the competition requires specialized coaching and technical supervision due to the scale, nature, or level of the event; or
 - iv. Other similar circumstances as may be evaluated by GASS.
4. In such cases, requests for additional funding to cover extra teacher-coaches must be submitted in writing by the participating school ninety (90) calendar days before the competition. The request must be signed by the School Head or an authorized official of equivalent authority and submitted to the SDO for assessment and endorsement to the RO, and subsequently to the DepEd CO, through GASS, for possible approval.

j. Rules on Reapplying and Re-availment of Assistance

1. Learners and teacher-coaches who have already been granted approved assistance under the program shall generally not be eligible to reapply for assistance within the same school year.
2. Reapplication within the same school year may be considered on an exceptional basis, subject to the availability of funds and approval by GASS, under the following circumstances:
 - i. When a beneficiary qualifies to advance from an initially assisted competition to a higher-level competition, including progression from national to international level;
 - ii. When the competition is of significant national or international importance, and the request is properly justified and endorsed by the concerned school, SDO or RO; or
 - iii. When the competition is endorsed or referred by NGA or LGU through an official endorsement memorandum or certification.

k. Post-Activity Knowledge-Sharing

1. Program beneficiaries are encouraged to share and apply the knowledge, skills, and experiences gained from competitions and related enrichment activities within their respective schools, whenever feasible and appropriate. These efforts are intended to extend the benefits of participation beyond individual learners and foster a culture of collaboration and continuous learning.
2. Schools may facilitate appropriate post-activity knowledge-sharing activities, taking into account the nature of the competition as well as the learners' age and grade level.
3. Such activities may include:



- i. Classroom discussions;
 - ii. Written or oral testimonials;
 - iii. Participation in school expositions, exhibits, or similar learning events;
 - iv. Knowledge-sharing sessions for fellow teachers or learners; and
 - v. Other activities aligned with the objectives of the program and the principle of shared learning.
4. Where post-activity knowledge-sharing activities are conducted, these may be briefly documented in the Post-Activity Report. No separate return service report shall be required as a condition for financial accounting, unless specifically required by GASS for pilot evaluation purposes.

1. Application, Review, Approval, and Disapproval Process

To avail of assistance, learner and teacher-coach applicants shall follow the process outlined below:

1. Submission of Requirements by Learners and Teacher-Coaches

- i. Learners and teacher-coaches shall complete and submit all required documentary requirements to their respective School Heads within the prescribed timeline.
- ii. Teacher-coaches may assist in collecting, completing, and consolidating the necessary documents for school-level review and endorsement.

2. Review and Endorsement at the School Level

- i. The School Head and designated school personnel shall review the submitted documents for completeness, authenticity, and compliance.
- ii. The school shall accomplish and issue the necessary endorsements and certifications prescribed in the annexes of this issuance.

3. Review and Endorsement by the SDO

- i. The designated SDO Government Assistance and Subsidies (GAS) Program Focal Person shall review school-endorsed submissions to determine their completeness and compliance with prescribed requirements.
- ii. Following the review, qualified applications shall be endorsed to the DepEd RO for appropriate action.

4. Review and Endorsement by the RO

- i. The designated RO GAS Focal Person shall review and validate the endorsed submissions.
- ii. Qualified applications shall thereafter be forwarded to the DepEd CO, through GASS, for further processing and approval.

5. Review, Approval, or Disapproval by the CO

- i. GASS shall conduct the final validation, processing, and approval or disapproval of requests.
- ii. For public school beneficiaries, GASS shall coordinate with the appropriate offices for the issuance of the necessary fund release authority.
- iii. For private school beneficiaries, GASS shall authorize direct payment of approved assistance to the duly designated school

account, subject to compliance with the prescribed documentary and financial requirements.

6. Acknowledgment of Receipt

- i. Beneficiaries and/or authorized receiving schools shall acknowledge receipt of approved assistance through the **Annex F: Acknowledgement Form for the Received Assistance** or equivalent documentation.
- ii. The receiving school or accountable office shall be responsible for ensuring that the assistance is utilized solely for approved purposes.

Table 4: Application, Review, Approval, and Disapproval Timeline

Step	Timeline	Responsible Person/s
1. Submission of Requirements by Learners and Teacher-Coaches	At least forty-five (45) working days prior to joining the competition	i. Teacher-Coaches ii. Learners
2. Review and Endorsement at the School Level	Within 5-8 working days after submission by learners and teacher-coaches	i. School Head ii. Designated School Personnel
3. Review and Endorsement by the SDO	Within 3-5 working days after school-level submission	i. Schools Division Superintendent ii. Designated SDO GAS Focal Person
4. Review and Endorsement by the RO	Within 1-3 working days after SDO endorsement	i. Regional Director ii. RO GAS Focal Person
5. Review, Approval, or Disapproval by CO	Within 5-10 working days after RO endorsement	i. GASS Head of Office ii. GASS-Operations and Data Management Division (ODMD) Designated Staff
6. Processing and Release of Fund	Within 15-20 working days after GASS endorsement	i. GASS Head of Office ii. GASS-ODMD Designated Staff iii. Office of the Undersecretary for Finance iv. Accounting Division v. Budget Division
7. Acknowledgment of Receipt	Immediately upon receiving the funds	i. Teacher-Coaches ii. Learners

m. Post-Activity Report Submission, Financial Documentation, and Clearance

1. Following the conduct of the competition, beneficiaries and schools shall comply with prescribed post-activity documentation requirements within the period specified by the program.
2. The required post-activity documentation shall consist of the following prescribed forms:
 - i. **Annex G:** Post-Activity Report (Learner Beneficiary)
 - ii. **Annex H:** Post-Activity Report (Teacher-Coach Beneficiary)
 - iii. **Annex I:** Declaration of Fund Utilization
3. Teacher-coaches and schools shall ensure the timely submission of the required post-activity documentation and supporting financial documents to the School Head for review and proper filing.
4. The School Head shall review, validate, and maintain the submitted documents to ensure completeness, accuracy, and compliance with the provisions of this issuance.
5. All relevant records and supporting documents shall be properly filed and made readily available for verification, monitoring, and audit by authorized DepEd personnel.

Table 5: Post-Activity Report Submission, Review, and Approval Timeline

Step	Timeline	Responsible Person/s
1. Preparation of post-activity report	Within 5-10 working days after the competition	i. Teacher-Coach ii. Learners
2. Preparation of Fund Utilization Report	Within 5-10 working days after the competition	i. Teacher-Coach ii. Learners iii. School
3. Submission of Reports to School Head	Immediately after the submission of consolidated reports by teacher-coaches	i. Teacher-Coach ii. Learners iii. Designated School Personnel

n. Handling of Special Cases

1. **Cancellation of Competition.** In the event that a scheduled competition is officially cancelled by the organizing body, the concerned beneficiary and participating school shall submit to GASS an official notice, advisory, certification, or other valid proof of cancellation for documentation and record purposes through electronic mail, private courier services, or such other modes of submission as may be prescribed by GASS.

Where the cancelled competition is subsequently rescheduled, the approved beneficiary may still be allowed to participate under the program, subject to the submission of the required documentation on the cancellation and rescheduling, continued compliance with program requirements, and approval by GASS.

2. **Withdrawal from Participation.** A beneficiary who withdraws from participation in a scheduled competition shall submit, through the participating school, a written justification supported by relevant documents to GASS for documentation, evaluation, and appropriate action.

Withdrawal from participation may be allowed on any of the following grounds:

- i. Medical or health-related conditions of the participant, supported by a medical certificate or other appropriate health documentation;
- ii. Family emergencies or other urgent personal circumstances that reasonably prevent the participant from attending the competition, supported by a signed explanation or certification, as applicable;
- iii. Force majeure or other unforeseen events beyond the control of the participant or the school, including, but not limited to, natural disasters, travel restrictions, civil disturbances, or similar supervening events, supported by appropriate documentation; or
- iv. Other analogous circumstances as may be determined to be meritorious by GASS.

3. **Substitution or Continued Participation in Team Competitions.** In exceptional cases where a beneficiary withdraws from participation, the school may request the substitution of the withdrawn participant with another qualified learner or teacher-coach, subject to the following conditions:

- i. The replacement participant shall meet the eligibility requirements of the program;
- ii. The substitution shall be justified, properly documented, and endorsed by the School Head;
- iii. The request for substitution shall be submitted to GASS for approval prior to the conduct of the competition, whenever practicable; and
- iv. The approved assistance shall be used only for the replacement participant and only for allowable and duly documented program expenses.

In team competitions, where substitution is not sought or is not feasible, continued participation may still be allowed, provided that:

- i. The team remains officially eligible and capable of participating in the competition despite the withdrawal of one or more members;
- ii. Such continued participation is attested to by the School Head and teacher-coach; and
- iii. The utilization of assistance remains consistent with the intended purpose of the program and the allowable expenses prescribed under this issuance.



4. **Treatment of Released Funds.** In cases of cancellation (n.1.) and withdrawal (n.3.) due to voluntary non-participation, or overutilization of released funds, the amounts involved shall be subject to financial reporting, refund, adjustment, or other appropriate accounting treatment, in accordance with existing government budgeting, accounting, and auditing rules and regulations.
- i. Any unutilized, excess, or disallowed funds shall be remitted by the accountable school to the issuing DepEd office **within seven (7) to fourteen (14) working days** following the conclusion of the competition or the termination of participation, as applicable, without prejudice to any verification, reconciliation, or audit that may be conducted thereafter.
 - ii. **No further reimbursement shall be entertained beyond the amount of direct assistance duly requested and approved during the application process to:**
 - a. Ensure that fund utilization is strictly limited to the direct assistance amount duly requested and approved during the application process;
 - b. Minimize the risks related to improper, unsupported, or delayed financial reporting by program beneficiaries;
 - c. Prevent issues arising from fund realignment from other funding sources under GAS Programs; and
 - d. Facilitate the efficient monitoring and evaluation of fund utilization during the pilot phase, thereby supporting data gathering to inform future policy development initiatives of the Program.
5. The participating school shall ensure the preparation and submission of a **Fund Utilization Report** to document the proper use of program funds.
- i. All beneficiaries shall be required to submit the following supporting documents to the School Head, with a copy furnished to GASS:
 - a. Duly accomplished **Annex I: Declaration of Fund Utilization**
 - b. Proof of payment for Competition Registration, if applicable
 - c. Boarding pass for air travel, if applicable
 - d. Bus ticket for land travel, if applicable
 - e. Ferry ticket, if applicable
 - f. Certificate of Appearance, Certificate of Participation, or Certificate of Recognition, whichever is applicable
 - g. Post-Activity report

Schools **may** require the beneficiaries to submit additional supporting documents, as necessary.

- ii. The assigned teacher-coach shall facilitate the collection and submission of all required documents within **five (5) to eight (8) working days** after the concluded competition. These must be submitted to the school-level only.
- iii. School Heads shall ensure that all reports, whether in hard copy or soft copy, are properly maintained and readily available for audit, monitoring, or field validation by GASS and other relevant government oversight offices.

VI. VIOLATIONS AND SANCTIONS

- a. All learners, teacher-coaches, participating schools, and program implementers shall strictly uphold the principles of truthfulness, transparency, accountability, and judicious use of government resources in the implementation of and availment of assistance under the GAS-TUKLAS Program.
- b. Violations under this issuance shall be classified according to gravity, and the appropriate sanctions shall be imposed proportionate to the nature, severity, and effect of the offense committed, subject to due process and applicable laws, rules, and regulations.
- c. Violations may be classified as follows:
 1. **Light Offense.** A light offense refers to administrative or procedural lapses that are unintentional, minor in character, readily correctible, and do not result in misuse of public funds or substantial compromise of program integrity.
 2. **Less Grave Offense.** A less grave offense refers to administrative or procedural lapses that affect program delivery, accountability, oversight, or documentation, and that may give rise to risks of irregularity, misrepresentation, or improper use of assistance.
 3. **Grave Offense.** A grave offense refers to willful, fraudulent, or grossly negligent acts that significantly compromise program integrity, financial accountability, or beneficiary welfare, including acts involving falsification, deliberate misrepresentation, and misappropriation of funds.
- d. Without prejudice to the specific acts and corresponding sanctions that may be enumerated in **Annex J: List of Violations and Sanctions**, the following may constitute violations under the program:
 1. submission of false, inaccurate, incomplete, or misleading information in support of an application;
 2. misrepresentation of eligibility, competition participation, financial need, or official designation;
 3. use of approved assistance for purposes other than those authorized under the program;
 4. concealment or non-disclosure of sponsorship, duplicate funding, or other forms of support received for the same competition;

5. failure of responsible school or office personnel to exercise due diligence in the review, endorsement, release, monitoring, or documentation of assistance; and
 6. connivance, fraud, bad faith, or any similar act intended to defeat the purpose of the program or facilitate the improper release or use of funds.
- e. Organizing bodies found to have acted or in connivance with DepEd personnel, private schools and its officials and personnel, teacher-coaches, or learners in any fraudulent competitions shall likewise be subject to appropriate legal actions in accordance with applicable laws, rules, and regulations.
 - f. School Heads and other involved school personnel found to have acted negligently, fraudulently, in bad faith, or failed to exercise due diligence in the supervision, endorsement, documentation, or monitoring of fund utilization may be held administratively, civilly, or criminally liable in accordance with applicable laws, rules, and regulations.
 - g. Any DepEd employee found to have acted negligently, fraudulently, in bad faith, or in connivance with others to defraud schools, learners, teacher-coaches, or other program beneficiaries shall be held fully accountable and may be subject to appropriate administrative, civil, or criminal action.
 - h. Program beneficiaries found to have knowingly participated in fraud, misrepresentation, concealment of material facts, or unauthorized use of assistance may be subject to:
 1. disqualification from future availment under the GAS-TUKLAS Program and other relevant government assistance and subsidies programs administered by DepEd, where applicable;
 2. return of improperly used funds, subject to applicable accounting and auditing rules; and
 3. such other sanctions may be authorized under existing laws, rules, and regulations.
 - i. All individuals found to have committed violations under this issuance shall be accorded due process. In all cases:
 1. the concerned individual shall be informed in writing of the alleged violation or deficiency;
 2. the concerned individual shall be given reasonable opportunity to explain, respond, or submit clarificatory documents;
 3. all relevant reports, records, and supporting evidence shall be reviewed before any determination is made; and
 4. any recommendation on sanctions, recovery, disallowance, or disqualification shall be made through the proper process and in accordance with applicable rules.

In cases involving minor learners, appropriate safeguards shall be strictly observed to ensure that their rights, safety, and welfare are fully protected throughout the entire appeal, review, and grievance process. All actions and decisions shall be guided by the provisions of **DepEd Order No. 40, s. 2012**, entitled **“DepEd Child Protection Policy,”** and other relevant issuances, ensuring that child protection principles are consistently upheld at all stages of the process.

VII. DOWNLOADING OF FUNDS FOR PUBLIC SCHOOL BENEFICIARIES

- a. The budget corresponding to the approved public school beneficiaries shall be downloaded from the DepEd CO through the appropriate fund release channels, as follows:
 1. Direct release to **Implementing Units (IUs)**, preferably with institutional Landbank account or other designated depository bank account.
 2. Release to **Non-Implementing Units (Non-IUs)** through the respective SDOs.

For approved public school beneficiaries in BARMM, the transfer and release of financial assistance may be made through the Ministry of Basic, Higher and Technical Education (MBHTE) or directly to the parent/legal guardian, as applicable, subject to existing DepEd and MBHTE guidelines on the transfer of funds, utilization, reporting, and other applicable financial management, budgeting, accounting, and auditing rules and regulations.

- b. A Work and Financial Plan (WFP) shall be prepared and submitted in accordance with applicable budgeting and implementation guidelines, including proper programming and targeting of beneficiaries to ensure that fund allocation is aligned with approved priorities and identified recipient schools.
- c. Upon receipt of the funds, the concerned SDO shall be responsible for ensuring that assistance is properly released, documented, and accounted for in accordance with applicable DepEd policies and procedures.
- d. Public schools and concerned accountable officers shall ensure that funds released under the program are used solely for approved and allowable expenses.
- e. In the case of public school beneficiaries, financial accountability shall rest with the appropriate school or DepEd accountable officer, and not with the learner-beneficiary
- f. The concerned office shall maintain supporting records and financial documentation necessary for accounting, reporting, monitoring, and audit purposes.
- g. Any unused funds, excess releases, or ineligible expenditures shall be dealt with in accordance with applicable government budgeting, accounting, and auditing rules and regulations.

VIII. DIRECT PAYMENT TO PRIVATE SCHOOL BENEFICIARIES

- a. The release of the corresponding budget for approved private school beneficiaries shall be made only upon approval by the DepEd CO through GASS, subject to the submission of complete and verifiable documentary requirements, proper endorsement, and the availability of funds.
- b. Participating private schools shall open and maintain a Landbank account or such other duly authorized institutional account through which

program assistance may be disbursed, provided that the account is registered under the name of the school and not under any individual.

- c. Private schools shall ensure that assistance is provided exclusively to learners and teacher-coaches who have been officially approved under the program.
- d. Approved assistance released to private schools shall not be realigned, repurposed, or used for any purpose other than that for which it was granted.
- e. In the case of private school beneficiaries, the school receiving the assistance shall be responsible for maintaining financial records, supporting documents, and other relevant documentation necessary to account for the utilization of funds.
- f. Learner-beneficiaries in private schools shall not be required to directly liquidate funds. Financial accounting and documentation shall be undertaken by the authorized school receiving officer or other accountable school personnel.
- g. Any unutilized, improperly used, or disallowed amount shall be subject to the applicable accounting, auditing, and recovery rules.
- h. The provisions of this Section shall likewise apply to eligible private school beneficiaries in BARMM.

IX. IMPLEMENTATION TOOL KIT

- a. To support the pilot implementation of the GAS-TUKLAS Program, an implementation toolkit attached as annexes to this issuance shall serve as the official implementation references for all participating offices and schools.
- b. The implementation toolkit shall consist of the following:
 - 1. **Flow Charts (Annex K-O)**, which shall illustrate the overall process of application, review, validation, approval, fund release, post-activity compliance, and monitoring;
 - 2. **Checklists (Annex A)**, which shall provide guidance to participating schools, SDOs, ROs, and GASS in determining the completeness and compliance of applications and supporting documents; and
 - 3. **Forms and Templates (Annex B-I)** which shall provide standardized formats for applications, endorsements, certifications, acknowledgments, post-activity reports, financial documentation, and such other records as may be required under the program.
- c. GASS may issue supplemental instructions, clarifications, or updated templates, as may be necessary, to facilitate consistent implementation of the program during the pilot phase.

X. ROLES AND RESPONSIBILITIES

a. DepEd GASS

1. GASS shall provide overall policy oversight, implementation direction, and central coordination for the GAS-TUKLAS Program.
2. GASS shall serve as the primary coordinating office for all DepEd CO units involved in the implementation of the program.
3. GASS shall coordinate with the Budget Division for the release of funds to SDOs and private schools.
4. In particular, GASS shall:
 - i. exercise approval authority over program applications, subject to applicable rules;
 - ii. maintain and update the list of DepEd-endorsed or DepEd-acknowledged competitions eligible under the program;
 - iii. coordinate with concerned CO units on budget release, fund administration, and related program requirements with implementing offices;
 - iv. issue, where necessary, clarificatory or supplemental instructions for pilot implementation;
 - v. monitor overall program implementation, performance, and compliance across all levels; and
 - vi. prepare consolidated accomplishment, monitoring, and evaluation reports, including the Pilot Assessment Report.

b. DepEd Central Offices

1. Concerned offices at the DepEd CO shall support the implementation of the GAS-TUKLAS Program, particularly in areas relating to budgeting, fund release, disbursement, accounting, and other administrative and financial processes.
2. In particular, concerned CO units shall:
 - i. process and facilitate the release of funds for approved program beneficiaries, in accordance with applicable budgeting, accounting, and auditing rules and regulations;
 - ii. ensure that all financial transactions under the program comply with existing government financial management standards and internal controls;
 - iii. provide technical and administrative support to GASS in the implementation of fund-related processes; and
 - iv. coordinate with GASS and other implementing units to ensure timely and efficient execution of program requirements.

c. Regional Offices

1. Regional Offices shall review and validate applications endorsed by SDOs.
2. In particular, Regional Offices shall:
 - i. ensure completeness and compliance of endorsed applications prior to submission to the CO through electronic mail, private courier services, or any other modes of submission as may be prescribed by GASS;
 - ii. monitor implementation at the division and school levels;
 - iii. consolidate required monitoring data and reports from SDOs; and

- iv. provide technical guidance to participating SDOs and schools, as necessary.

d. Schools Division Offices

- 1. SDOs shall review and endorse applications submitted by participating schools.
- 2. In particular, SDOs shall:
 - i. verify the completeness and compliance of school-endorsed submissions;
 - ii. facilitate fund release, documentation, and coordination with concerned offices for approved public school beneficiaries, as applicable;
 - iii. monitor compliance of participating schools within the division;
 - iv. maintain records of approved and processed applications; and
 - v. submit required reports and data to the RO through electronic mail, private courier services, or any other modes of submission as may be prescribed by GASS.

e. Schools and Community Learning Centers

- 1. Participating schools and ALS learning delivery setting shall identify qualified learner and teacher-coach applicants and assist them in complying with program requirements.
- 2. In particular, schools shall:
 - i. review and endorse complete and compliant applications through electronic mail, private courier services, or any other modes of submission as may be prescribed by GASS;
 - ii. assist beneficiaries in the preparation and submission of required documents;
 - iii. ensure proper use, documentation, and reporting of assistance received through the school or accountable office;
 - iv. maintain records necessary for audit, monitoring, and post-activity documentation;
 - v. support post-activity knowledge-sharing, when feasible and appropriate; and
 - vi. coordinate with the SDOs and other concerned offices on implementation matters.

f. Program Beneficiaries

- 1. Program beneficiaries shall comply with all requirements applicable to their participation in the program.
- 2. All public school teacher-coaches shall comply with the prescribed policies on the preparation and submission of required travel documents provided under Item 5 (B) (Specific Guidelines on Foreign Official Travel) of DepEd Order No. 43, s. 2022.
- 3. In particular, program beneficiaries shall:
 - i. submit truthful, complete, and timely documentary requirements;
 - ii. participate only in competitions approved under the program;

- iii. cooperate with their school in the preparation of post-activity reports and supporting documentation;
 - iv. participate in monitoring and evaluation activities, when required; and
 - v. uphold the proper and intended use of assistance granted under the program.
4. Program beneficiaries shall open and maintain an active LBP account for the direct receipt of financial assistance, if applicable.

XI. MONITORING AND EVALUATION

a. Monitoring and Evaluation (M&E) of the GAS-TUKLAS Program and this Memorandum

- 1. DepEd shall implement a M&E system for the GAS-TUKLAS Program that covers both the monitoring and evaluation of program implementation and performance, and the monitoring and evaluation of this policy governing the program.
- 2. The M&E system shall serve as a key mechanism to ensure effective program management, transparency, accountability, and continuous learning, particularly in the context of pilot implementation.

b. Program M&E

- 1. Program M&E shall focus on the implementation, performance, outputs, and initial outcomes of the GAS-TUKLAS Program during the pilot phase.
- 2. Program M&E shall:
 - i. track compliance with program policies, guidelines, and procedures across all levels of implementation;
 - ii. assess the efficiency and timeliness of processes, including application, review, approval, fund release, and post-activity reporting;
 - iii. monitor utilization of funds, adherence to allowable costs, and compliance with financial documentation requirements;
 - iv. generate data on program reach, including number and profile of beneficiaries, competition types, and levels of participation; and
 - v. capture initial outcomes and benefits derived from participation in competitions, training, and related activities.
- 3. Program M&E shall be aligned with the Basic Education Monitoring and Evaluation Framework (BEMEF) and shall adhere to the standards and principles set forth under DepEd Order No. 29, s. 2022, and other relevant DepEd issuances.
- 4. For purposes of the pilot implementation, Program M&E shall function as a continuous, multi-level mechanism involving schools, SDOs, ROs, and CO through GASS.
- 5. Program M&E may include, but shall not be limited to:
 - i. an M&E framework and corresponding indicators;



- ii. monitoring tools, checklists, and reporting templates;
 - iii. periodic reporting and data consolidation processes; and
 - iv. validation, verification, and audit support mechanisms.
- 6. Program M&E shall assess the implementation and effectiveness of this Memorandum governing the GAS-TUKLAS Program.
- 7. Program M&E shall determine the relevance, efficiency, effectiveness, coherence, and sustainability of the policy and identify implementation issues, gaps, risks, and unintended effects.
- 8. In the context of pilot implementation, Program M&E shall be evidence-generating and learning-oriented and shall:
 - i. assess the adequacy of program design, including eligibility criteria, assistance ceilings, and allowable costs;
 - ii. identify operational issues, implementation gaps, and administrative bottlenecks across all levels of implementation;
 - iii. evaluate governance safeguards, including controls against duplication of funding, misuse of funds, and compliance risks;
 - iv. assess the responsiveness and efficiency of processes from school level to CO; and
 - v. identify risks, emerging issues, and areas requiring policy clarification or refinement.
- 9. Program M&E shall be conducted periodically and shall draw from:
 - i. data generated through Program Monitoring and Evaluation;
 - ii. administrative and financial records;
 - iii. feedback from implementing units and stakeholders; and
 - iv. results of pilot implementation analysis.
- 10. Findings from Program M&E shall serve as inputs for:
 - i. policy refinement, amendment, or revision; and
 - ii. decisions on the possible expansion, scaling, or institutionalization of the GAS-TUKLAS Program.

c. Beneficiary Participation in Monitoring, Evaluation, and Research

- 1. To strengthen evidence-based decision-making and continuous program and policy improvement, beneficiaries of the GAS-TUKLAS Program may be invited to participate in surveys, assessments, key informant interviews, focus group discussions, and other research or evaluative activities conducted or authorized by DepEd.
- 2. Participation of beneficiaries shall be voluntary and non-coercive and shall be subject to prior informed consent, particularly for minor learners through their parents or legal guardians.
- 3. No beneficiary shall be denied program benefits, disadvantaged, or penalized for refusal or withdrawal from participation in any monitoring, evaluation, or research activity.
- 4. All data collection, processing, storage, and utilization shall strictly comply with:
 - i. Republic Act No. 10173 (Data Privacy Act of 2012);
 - ii. DepEd Child Protection Policy; and
 - iii. other relevant DepEd issuances and data governance protocols.

5. Personal and sensitive information shall be limited to what is necessary, anonymized or aggregated where feasible, and used solely for legitimate monitoring, evaluation, research, and policy development purposes.
6. All research and evaluative activities involving beneficiaries shall adhere to ethical research standards, including:
 - i. respect for participant rights;
 - ii. confidentiality and data security;
 - iii. transparency of purpose; and
 - iv. protection of the best interests of the learner.
7. Where applicable, such activities shall undergo appropriate review and approval in accordance with DepEd research governance protocols.
8. Findings derived from beneficiary participation shall be used to improve program design, implementation, service delivery, and policy development.

d. Pilot Assessment and Reporting

1. At the conclusion of the pilot implementation, GASS shall prepare a Pilot Assessment Report.
2. The Pilot Assessment Report shall include:
 - i. overall program implementation performance;
 - ii. analysis of key indicators and trends;
 - iii. financial and operational observations;
 - iv. identified implementation challenges and risks; and
 - v. recommendations for policy refinement and potential program expansion.
3. ROs and SDOs shall support the preparation of the Pilot Assessment Report through timely submission of required data, reports, and validation inputs.

XII. REFERENCES

- a. **DepEd Order No. 10, s. 2017:** *“Revised Guidelines on the Use of the Physical Education Fund”*
- b. **DepEd Order No. 28, s. 2001:** *“Prohibition the Commercialization of the DECS Organization Through Endorsements and Accreditation of Goods and Services Amended by DO 36, s. 2010 – Amendment to Section 5 Chapter III of DECS Service Manual”*
- c. **DepEd Order No. 40, s. 2015:** *“Guidelines on K to 12 Partnerships”*
- d. **DepEd Order No. 43, s.2022:** *Omnibus Travel Guidelines for all Personnel of the Department of Education*
- e. **DepEd Order No. 46, s.2022:** *“Amendment to Travel Guidelines for all Personnel of the Department of Education”*
- f. **EO 77 s. 2019:** *“Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel”*
- g. **Presidential Decree No. 1445:** *“Government Auditing Code of the Philippines”*

- h. **Republic Act 10676:** *“An Act Protecting the Amateur Nature of Student-Athletes in the Philippines by Regulating the Residency Requirement and Prohibiting the Commercialization of Student-Athlete”*
- i. **Republic Act 12314:** *“General Appropriations Act (GAA) for Fiscal Year 2026-Special Provision on GAS-TUKLAS Program”*



LIST OF ANNEXES

FORMS AND TEMPLATES

Annex A:	Background Validation Checklist for Organizing Bodies
Annex B:	Application Form (Learner Applicant)
Annex C:	Affidavit of Family's Financial Capacity
Annex D:	Application Form (Teacher-Coach Applicant)
Annex E:	Attestation for Sponsorship
Annex F:	Acknowledgement Form for the Received Assistance
Annex G:	Post-Activity Report (Learner Beneficiary)
Annex H:	Post-Activity Report (Teacher-Coach Beneficiary)
Annex I:	Declaration of Fund Utilization

MATRIX

Annex J:	List of Violations and Sanctions
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FLOW CHART

Annex K:	Application Process
Annex L:	Review and Endorsement Process
Annex M:	Approval and Fund Issuance Process
Annex N:	Post-Assistance Process
Annex O:	Refund Process

**GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

BACKGROUND VALIDATION CHECKLIST FOR ORGANIZING BODIES

ORGANIZATIONAL BACKGROUND (Eligibility requirement: must have a "Yes" response to all 5 criteria)	Yes	No	Remarks
Is the organizing body duly registered with the appropriate government agency (local or international)?			
Does the organization have a valid SEC registration? (If yes, attach a screenshot from the SEC website as proof)			
Is the organizing body endorsed by a reputable organization or recognized entity (local or international)?			
Does the organization maintain a verifiable official address and contact details?			
Are their programs or services publicly available and accessible through reliable communication platforms? (If yes, provide reference link/s e.g. Official Website, Social Media Sites etc.)			
Is information regarding the organization's structure publicly available?			

COMPETITION DETAILS (Eligibility requirement: must have a "Yes" response to all 5 criteria)	Yes	No	Remarks
Is the competition schedule clearly indicated?			
Is the designated competition venue indicated in the invitation?			
Is there a clear breakdown of registration fees, participation costs, and other charges?			
Are the payment modalities explicitly stated in the invitation letter?			
Does the organizing body provide readily available accommodation for learners and teacher-coaches for competitions lasting two (2) days or more?			

ENDORSEMENT	
☐ For Endorsement	☐ Not for Endorsement
Explanatory Notes (Remarks)	
Validated by: Signature Over Printed Name <i>(Designation of School Personnel)</i> Date: _____	Endorsed by: Signature Over Printed Name <i>(School Head)</i> Date: _____



**GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

APPLICATION FORM (LEARNER APPLICANT)

PRIVACY NOTICE AND BACKGROUND AUTHORIZATION

Identity of the Personal Information Controller

The Department of Education (DepEd) serves as the Personal Information Controller for all data submitted for the Government Assistance and Subsidies – Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools (GAS-TUKLAS Program).

What we Collect and Why

To evaluate and process your application for financial support under the GAS-TUKLAS Program, we collect personal data such as your Personal Information. This includes but is not limited to; (a) names, (b) contact details, (c) educational background, and (e) economic background. The sole purpose of collecting and processing this information is to assess your eligibility as a program beneficiary, in accordance with established eligibility criteria, as well as beneficiary targeting and prioritization guidelines.

Lawful Basis for Processing

The processing of this personal data is necessary for the fulfillment of DepEd's mission to provide equitable access to educational opportunities for learners from disadvantaged backgrounds, offering financial support for meaningful participation in recognized competitions, and creating pathways for enriched learning, among others, pursuant to Section 12(b)(c)(e)(f) and Section 13(b)(d)(f) of the Data Privacy Act of 2012 (DPA).

Who will have Access to the Data

Access to the submitted information is strictly limited to authorized DepEd personnel evaluating the accreditation application. The data will not be shared with third parties unless expressly authorized by law.

How we Store and Dispose of the Data

Your information will be kept strictly confidential and protected using reasonable and appropriate organizational, physical, and technical security measures. Records will be retained only for the duration of the school's active recognition status and any retention period required by the National Archives of the Philippines, after which they will be securely disposed of.

Your Rights as a Data Subject

Under the DPA, data subjects have the right to be informed, to access, to object, to rectify errors, to suspend or withdraw their data, and to lodge a complaint. For inquiries or concerns regarding data privacy, please contact the DepEd Data Privacy Office at dataprivacy.dpo@deped.gov.ph or the Government Assistance and Subsidies Service at gass@deped.gov.ph.

Authorization for Validation

We, the Learner-Applicant and the Parent/Legal Guardian, hereby affirm that all information and documents submitted in support of this application are true, accurate, complete, and duly aligned with program guidelines and reporting requirements. We further authorize DepEd to conduct background checks, verify our socio-economic status – including household and/or school visits if necessary, and to cross-check all information provided with other relevant government databases.

Parent/Guardian Signature Over Printed
Name

Learner Signature Over Printed
Name

I. PERSONAL DETAILS

Complete Name:

Learner Reference Number (LRN):

Date of Birth (MM/DD/YYYY):

Age:

Contact Number/s:

Grade Level:

Parent/s Email Address:

Estimated Family Annual Income:
PhP

II. SCHOOL DETAILS

School Name:

School Address:

Schools Division Office:

Regional Office:

III. COMPETITION DETAILS

Title of the Competition:

Location of the Event:

Inclusive Date/s:

Total Number of Competition Days:

Organizing Body (do not abbreviate):

IV. COMPETITION CATEGORY (Please tick the appropriate box)

☐ Individual

☐ Team

☐ National

☐ International

☐ Academic

☐ Sports

☐

Creatives/Cultural

☐ **Other Interdisciplinary Competitions** (please specify)



V. REQUESTED FUNDING ASSISTANCE

Nature of Expense	Estimated Amount (Indicate N/A if no amount is required)	Specify the name of Agency/Organization that provided the assistance
Transportation: ☐ By Air ☐ By Land ☐ By Water		
Meals:		
Accommodation:		
Registration Fee:		
Others (please specify):		
Estimated Total:		

VI. DOCUMENTS (Please tick the applicable option/s)

- ☐ Official invitation issued by the organizing body, with documentary evidence of legitimacy, authorization, or referral from reputable or recognized entities
- ☐ Photocopy of recent School Form (SF) 9 or equivalent learner progress report
- ☐ Photocopy of ALS Form 2 (Enrollment Form) or Certificate of Enrollment or other equivalent valid document as proof of enrollment **(for ALS learners only)**
- ☐ Photocopy of Philippine National ID or PSA-issued transaction reference number (TRN) for National ID
- ☐ Notarized **Annex C:** Affidavit of Family's Financial Incapacity

I hereby certify and attest that the information provided and supporting documents submitted are accurate, complete, and valid. I further affirm that all statements contained herein are true and correct to the best of my knowledge.

School Head's Signature Over Printed Name
Date: _____



**GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

AFFIDAVIT OF FAMILY'S FINANCIAL CAPACITY

(Sinumpaang Salaysay Ukol sa Kakayahang Pinansyal ng Pamilya)

I, _____, with Learner Reference Number (LRN) _____, a Filipino, [check one: ☐ a **minor represented by parent/guardian** / ☐ of **legal age**], and a resident of _____, after having been duly sworn to in accordance with the law, do hereby depose and state the following facts to support the declarations made in the application for the DepEd GAS-TUKLAS Program:

(Ako si _____, na may Learner Reference Number (LRN) na _____, isang mamamayang Pilipino, [lagyan ng tsek ang naaangkop: ☐ menor de edad na kinakatawan ng magulang/tagapag-alaga / ☐ nasa wastong gulang, at naninirahan sa _____, matapos manumpa nang naaayon sa batas, ay buong katapatang nagsasaad ng mga sumusunod na katotohanan bilang suporta sa aking pahayag ng kawalan ng kakayahang pinansyal para sa aplikasyon sa DepEd GAS-TUKLAS Program:)

I. LEARNER APPLICANT'S FATHER *(AMA NG APLIKANTENG MAG-AARAL)*

Full Name <i>(Buong Pangalan)</i>	
Source of Income <i>(Pinagmumulan ng kita)</i>	Tick [/] the option that applies. <i>(Lagyan ng tsek [✓] ang naaangkop na sagot.)</i> ☐ Formal Employment [] Local [] Overseas ☐ Informal Employment (Tricycle/jeepney/pedicab driver, manicurist, barber, etc.) Please specify: _____ ☐ Business Please specify: _____ ☐ None
Gross Monthly Income <i>(Kubuuang Buwanang Kita)</i>	PhP
Signature <i>(Pirma)</i>	

II. LEARNER APPLICANT'S MOTHER *(INA NG APLIKANTENG MAG-AARAL)*

Full Name <i>(Buong Pangalan)</i>	
Source of Income <i>(Pinagmumulan ng kita)</i>	Tick [/] the option that applies. <i>(Lagyan ng tsek [✓] ang naaangkop na sagot.)</i> ☐ Formal Employment [] Local [] Overseas ☐ Informal Employment (Tricycle/jeepney/pedicab driver, manicurist, barber, etc.) Please specify: _____ ☐ Business Please specify: _____ ☐ None



Gross Monthly Income (Kubuuang Buwanang Kita)	PhP
Signature (Pirma)	

III. STUDENT APPLICANT'S GUARDIAN (LEAVE BLANK IF NOT APPLICABLE) (TAGAPANGALAGA NG MAG-AARAL – IWANANG BLANGKO KUNG HINDI ANGKOP)

Full Name (Buong Pangalan)	
Source of Income (Pinagmumulan ng kita)	Tick [/] the option that applies. (Lagyan ng tsek [✓] ang naaangkop na sagot.)
	☐ Formal Employment ☐ Local ☐ Overseas
	☐ Informal Employment (Tricycle/jeepney/pedicab driver, manicurist, barber, etc.)
	Please specify: _____
	☐ Business Please specify: _____
	☐ None
Gross Monthly Income (Kubuuang Buwanang Kita)	PhP
Signature (Pirma)	

IV. PERSONS PROVIDING ADDITIONAL FINANCIAL SUPPORT FOR THE STUDENT APPLICANT'S EDUCATION, OTHER THAN THE PARENTS/GUARDIAN (LEAVE BLANK IF NOT APPLICABLE)

(MGA TAONG NAGBIBIGAY NG KARAGDAGANG PINANSIYAL NA SUPORTA SA PAG-AARAL NG MAG-AARAL, MALIBAN SA MGA MAGULANG/TAGAPAG-ALAGA (IWANANG BLANGKO KUNG HINDI NAAANGKOP))

Full name (Buong Pangalan): _____

Relationship to the applicant (Relasyon sa Aplikanteng Mag-aaral):

☐ Relative (Kamag-anak) ☐ Family (Kapamilya)

☐ Friend (Kaibigan) ☐ Benefactor/Sponsor

Amount of financial help (Halaga ng Tulong Pinansiyal) PhP _____

I hereby confirm that I am aware that any willful, unlawful, and untruthful statement or falsehood upon material matters stated in this affidavit and/or required by this GAS-TUKLAS application, as well as other violations of the Guidelines on Government Assistance and Subsidies (GAS) programs issued by DepEd, will disqualify/exclude the program applicant and may bar the learner from other subsidy programs provided by DepEd, without prejudice to applicable administrative and criminal remedies that may be pursued against me and/or all proper parties.

(Kinikilala ng nagsasalaysay na ang sinumang sadyang magbigay ng mali, hindi totoo, o mapanlinlang na impormasyon sa Sinumpaang Salaysay na ito at/o sa mga dokumentong kinakailangan sa aplikasyon sa GAS-TUKLAS Program, gayundin ang sinumang lumabag sa mga umiiral na Patnubay sa pagpapatupad ng mga programa)

ng Government Assistance and Subsidies (GAS) ng Kagawaran ng Edukasyon ay maaaring hindi mapagkalooban o matanggal sa programa, mawalan ng karapatang makatanggap ng iba pang subsidiya ng Kagawaran, at mapatawan ng kaukulang pananagutang administratibo at/o kriminal, alinsunod sa umiiral na mga batas at alituntunin.)

I am executing this affidavit to attest to the truth of the foregoing facts and statements.

(Isinasagawa ko ang sinumpaang salaysay na ito upang patunayan ang katotohanan at kawastuhan ng mga naunang nakasaad na katotohanan at pahayag.)

IN WITNESS WHEREOF, I have hereunto affixed my signature this _____ day of _____, 2026 at _____, Philippines.

(BILANG PATUNAY NITO, lumalagda ang nagsasalaysay nitong ika-_____ araw ng _____, 2026, sa _____, Philippines.)

Affiant
(Nagsasalaysay)

SUBSCRIBED AND SWORN to before me this _____ day of _____, _____ at _____, Philippines. I hereby certify that I have personally examined the above-named affiant, who confirmed to me that he/she voluntarily executed the above affidavit and understood the contents thereof.

SINUMPAAN AT NILAGDAAN sa harap ko nitong ika-_____ araw ng _____, _____, sa _____, Philippines. Pinatutunayan ko na personal kong nakaharap ang nagsasalaysay, na kusang-loob niyang nilagdaan ang Sinumpaang Salaysay na ito at naunawaan niya ang nilalaman.

Doc. No. _____
Page No. _____
Book No. _____
Series of _____



**GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

APPLICATION FORM (TEACHER-COACH APPLICANT)

PRIVACY NOTICE AND BACKGROUND AUTHORIZATION

Identity of the Personal Information Controller

The Department of Education (DepEd) serves as the Personal Information Controller for all data submitted for the Government Assistance and Subsidies – Training and Upgrading Knowledge for Learners, Teachers, and Achievers in Schools (GAS-TUKLAS Program)

What we Collect and Why

To evaluate and process your application for financial support under the GAS-TUKLAS Program, we collect personal data such as your Personal Information. This includes but is not limited to; (a) names, (b) contact details, and (c) educational background. The purpose of collecting and processing this information is to assist in the assessment of the learner's eligibility as a program beneficiary, in accordance with established eligibility criteria, as well as beneficiary targeting and prioritization guidelines.

Lawful Basis for Processing

The processing of this personal data is necessary for the fulfillment of DepEd's mission to provide equitable access to educational opportunities for teacher-coaches from disadvantaged backgrounds, offering financial support for meaningful participation in recognized competitions, and creating pathways for enriched learning, among others, pursuant to Section 12(b)(c)(e)(f) and Section 13(b)(d)(f) of the Data Privacy Act of 2012 (DPA).

Who will have Access to the Data

Access to the submitted information is strictly limited to authorized DepEd personnel evaluating the accreditation application. The data will not be shared with third parties unless expressly authorized by law.

How we Store and Dispose of the Data

Your information will be kept strictly confidential and protected using reasonable and appropriate organizational, physical, and technical security measures. Records will be retained only for the duration of the school's active recognition status and any retention period required by the National Archives of the Philippines, after which they will be securely disposed of.

Your Rights as a Data Subject

Under the DPA, data subjects have the right to be informed, to access, to object, to rectify errors, to suspend or withdraw their data, and to lodge a complaint. For inquiries or concerns regarding data privacy, please contact the DepEd Data Privacy Office at dataprivacy.dpo@deped.gov.ph or the Government Assistance and Subsidies Service at gass@deped.gov.ph.

Authorization for Validation

I, the Teacher-Coach, hereby affirm that all information and documents submitted in support of this application are true, accurate, complete, and duly aligned with program guidelines and reporting requirements. I further authorize DepEd to conduct background checks, verify my socio-economic status – including household and/or visits if necessary, and to cross-check all information provided with other relevant government databases.

Teacher-Coach Signature over Printed Name



I. PERSONAL DETAILS		
Complete Name:		
Date of Birth (MM/DD/YYYY):	Age:	
Contact Number/s:	Position:	
Email Address:	Monthly Income: PhP	
II. SCHOOL DETAILS		
School Name:		
School Address:		
Schools Division Office:	Regional Office:	
III. COMPETITION DETAILS		
Title of the Competition:		
Location of the Event:		
Inclusive Date/s:	Total Number of Competition Days:	
Organizing Body (do not abbreviate):		
IV. COMPETITION CATEGORY (Please tick the appropriate box)		
☐ Individual	☐ Team	☐ National ☐ International
☐ Academic	☐ Sports	☐ Creatives/Cultural
☐ Other Interdisciplinary Competitions (please specify) _____		
IV. REQUESTED FUNDING ASSISTANCE		
Nature of Expense	Estimated Amount (Indicate N/A if no amount is required)	Specify the name of Agency/Organization that provided the assistance
Transportation: ☐ By Air ☐ By Land ☐ By Water		
Meals:		
Accommodation:		
Registration Fee:		
Others (please specify):		
Estimated Total:		
V. DOCUMENTS (Please tick the applicable option/s)		
☐ Official invitation issued by the organizing body, with documentary evidence of legitimacy, authorization, or referral from reputable or recognized entities.		
☐ Certificate of employment, appointment, or certification of designation duly signed by the School Head or authorized school official.		
I hereby certify and attest that the information provided and supporting documents submitted are accurate, complete, and valid. I further affirm that all statements contained herein are true and correct to the best of my knowledge.		
School Head's Signature Over Printed Name Date: _____		

**GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

ATTESTATION FOR SPONSORSHIP

(To be accomplished by Participating School)

List of Participating Learner(s):	1. 2. 3. 4. 5. 6. 7. 8. 9. 10.
List of Participating Teacher-Coach(es):	1. 2.
School Name:	
School Address:	
School Division Office:	
Regional Office:	
School Contact Number:	
School E-mail Address:	

This is to certify that the individual(s) listed herein **have not received** any school-level assistance, national or local government funding, or private institution support for their participation in the

In the event that the applicant(s) **have received any form of assistance or support**, the details are hereby fully disclosed below.

Name of Funder/Sponsor:	
Funding Source:	☐ Public Name of assistance: _____ ☐ Private Name of assistance: _____ _____
Type of Assistance/Support:	☐ Cash (Total amount): Php _____ ☐ In Kind (please specify): _____ Equivalent amount of in-kind assistance/support: Php _____ ☐ Others (please specify): _____ Grand total: _____
Total Amount Received:	
Date Received:	

Further, we certify that the school has exercised due diligence in verifying the authenticity and validity of all information provided herein. **Any external assistance received prior to or during the said competition shall be duly declared.**

We further acknowledge that any false statement, fraudulent act, or deliberate misrepresentation shall subject the school head and beneficiaries to appropriate administrative and legal action in accordance with applicable DepEd rules and regulations.

Prepared by:

Verified by:

Signature Over Printed Name
(Teacher-Coach)

Signature Over Printed Name
(Designated School Personnel)

Date: _____

Date: _____

Attested and Certified Correct by:

Signature Over Printed Name
(School Head)

Date: _____

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**GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

ACKNOWLEDGMENT FORM FOR THE RECEIVED ASSISTANCE

I. PERSONAL DETAILS	
Beneficiary's Name:	
II. SCHOOL DETAILS	
School Name:	
School Address:	
III. COMPETITION DETAILS	
Competition Title:	
Venue:	Inclusive Date(s):

III. DETAILS OF FINANCIAL ASSISTANCE RECEIVED	
Amount Received (in words):	
(in figures): PhP _____	
Date Received:	
Authorized Disbursing Officer:	
Signature Over Printed Name <i>(Position and Office)</i>	

IV. ACKNOWLEDGEMENT
I acknowledge that this financial assistance is granted solely to support learners and teacher-coaches who are officially representing their respective schools and SDOs. Accordingly, I hereby undertake to: 1. Ensure the prudent and proper utilization of the funds strictly for the approved and intended purpose. 2. Return any unutilized or excess amount to the issuing office within 7-14 working days from the concluded competition. 3. In the event of cancellation of the competition or withdrawal from participation, return any unused funds to the issuing office within 7 working days. Signature Over Printed Name <i>(Beneficiary/ Parent/ Guardian)</i> Date:



**GOVERNMENT ASSISTANCE AND SUBSIDIES-TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

POST-ACTIVITY REPORT (LEARNER BENEFICIARY)

Name:	Grade Level:
School:	School Address:
Title of the Competition Participated In:	
Location of the Competition:	Inclusive Date(s):

HIGHLIGHTS OF PARTICIPATION

Guide Questions:

1. What specific competition and category did you participate in?
2. What were the most memorable moments during the competition?
3. What challenges did you encounter and how did you overcome them?
4. What achievements, recognitions, or awards were received?
5. What knowledge, skills, or values were strengthened through your participation?
6. How did the competition contribute to your academic and personal growth?
7. In what ways did the GAS-TUKLAS Program support or assist you throughout your participation?



PHOTO DOCUMENTATION

Prepared by:

Submitted to:

Signature Over Printed Name
(Learner)

Date: _____

Signature Over Printed Name
(Teacher-Coach)

Date: _____

Approved by:

Signature Over Printed Name
(School Head)

Date: _____

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**GOVERNMENT ASSISTANCE AND SUBSIDIES-TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

POST-ACTIVITY REPORT (TEACHER-COACH BENEFICIARY)

Name:	Position:
School:	School Address:
Title of the Competition Participated In:	
Location of the Competition:	Inclusive Date(s):

HIGHLIGHTS OF PARTICIPATION

Guide Questions:

1. What specific competition and category did you coach for? What were your primary responsibilities throughout the activity?
2. What strategies, training methods or interventions did you employ to prepare the learner for the competition?
3. What were the most significant or memorable moments you observed and facilitated as a teacher-coach in the competition?
4. What challenges did you encounter in coaching, preparation, and competition management, and what measures did you take to address them?
5. How do the learner's achievements or recognitions reflect the effectiveness of your coaching and preparation efforts?
6. What competencies, skills, values, or professional practices did you develop or enhance throughout the coaching experience?
7. How did the GAS-TUKLAS Program support you in fulfilling your role as a teacher-coach and in ensuring the successful participation of the learner?

PHOTO DOCUMENTATION

RECOMMENDATIONS

Guide Questions:

1. What insights, lessons learned, or recommendations can you share to improve future coaching and competition participation?
2. What support or resources are needed to improve coaching in similar competitions?

Prepared by:

Approved by:

Signature Over Printed Name
(Teacher-Coach)

Date: _____

Signature Over Printed Name
(School Head)

Date: _____



**GOVERNMENT ASSISTANCE AND SUBSIDIES-TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

DECLARATION OF FUND UTILIZATION

PARTICULARS	CONSOLIDATED AMOUNT (Indicate 'N/A' if no amount applies)
Registration Fee	
Accommodation Expense	
Travel expenses incurred via: (☐ land ☐ air ☐ water)	
Meals	
TOTAL AMOUNT SPENT	
TOTAL FUND RECEIVED	

Prepared by:	Verified by:	Approved by:
_____ Signature over Printed Name Teacher-Coach Date: _____	_____ Signature over Printed Name Designated School Personnel Date: _____	_____ Signature over Printed Name School Head Date: _____

INSTRUCTIONS:

- Accomplish this form completely and accurately by providing all required details.
- Indicate the actual amount spent on each expense category. All amounts claimed shall be supported by valid proof of payment (e.g., official receipts, invoices, transportation tickets, or payment confirmations). Receipts shall be securely attached by pasting them on clean bond paper and submitted together with this form.
- Submit the following supporting documents, as applicable:**
 - Registration receipt
 - Accommodation receipt
 - Boarding pass (if applicable)
 - Bus and/or taxi ticket (if applicable)
 - Ferry/boat ticket (if applicable)
 - Appropriate certificate, as applicable (e.g., Certificate of Participation, Certificate of Attendance, or Certificate of Recognition).
- Receipts of meals and other allowable expenses are not required. However, beneficiaries shall ensure that all disbursements comply with applicable DepEd and COA rules and regulations.
- Any **unutilized funds shall be returned** by the teacher-coach to the issuing office within five (5) to ten (10) working days after the conclusion of the competition.
- Reimbursement is not allowed under this program.** The amount requested during the application stage shall be based on a reasonable estimate of the actual expenses expected to be incurred and shall exceed the approved allocation.
- The completed report shall be duly signed and submitted to the School Head for review and approval within five (5) to ten (10) working days after the conclusion of the competition.
- Participating schools shall ensure proper fund management and accountability. All financial records and supporting documents shall be properly maintained and made readily available for verification, monitoring, inspection, or audit by DepEd (through GASS) or other authorized government personnel.

**GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING
KNOWLEDGE FOR LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

LIST OF VIOLATIONS AND SANCTIONS

Light Offense	Sanction
Delayed submission of required or pertinent documents without valid justification.	• 1st Offense: Written Warning • 2nd Offense: Written Reprimand • 3rd Offense: Suspension from GAS Programs for 1 year
Incomplete submission of required or pertinent documents without valid justification.	
Failure to maintain accurate, complete, and up-to-date records and documentation related to program implementation.	
Less Grave Offense	Sanction
Unauthorized representation of the GAS-TUKLAS Program as a school-funded initiative.	• Suspension from GAS Programs for 1-3 years, as determined GASS Composite Team (GCT) • Refund of the full amount of assistance received
Inaccurate reporting of beneficiary data, activity outcomes, or fund utilization resulting from misdeclared, or incorrectly recorded information.	
Late compliance to post-assistance reporting without valid reason	
Failure to facilitate timely release of assistance to approved beneficiaries without valid reason.	
Failure to inform beneficiaries of the coverage and amount of assistance they are entitled to receive.	
Non-cooperation during routine monitoring, validation, or audit activities.	
Grave Offense	Sanction
Inclusion of unqualified and/or additional beneficiaries in the list to secure unwarranted funding.	• Termination in GAS Programs • Refund of the full amount of assistance received

Realigning, repurposing or using approved assistance for purposes other than for which it was granted.	• Initiation of appropriate administrative, civil, and/or criminal proceedings, as warranted.
Processing and endorsing requests from learners, teacher-coaches, and/or schools participating in organizations or bodies that are not duly recognized or legitimate, and are subsequently found to be bogus.	
Forgery or falsification of documents to secure program benefits and to utilize fund disbursements.	
Collusion or connivance with others to defraud learners, teacher-coaches, or schools and DepEd	
Unauthorized sponsorships, paid agreements,	
Unauthorized collection of additional fees or contributions from beneficiaries in relation to program participation.	
Misappropriation and /or diversion of program funds for purposes other than those intended.	
Obstruction or manipulation of program monitoring or audit processes prescribed by DepEd	
Failure to submit a statement of financial documentation without valid justification.	



**GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING KNOWLEDGE FOR
LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM**

APPLICATION PROCESS

Learner/Teacher-Coach

Coach

START

TIMELINE
At least 45 working days prior to joining the competition.

Learners and Teacher-coach submit complete documentary requirements to their school, through the School Head.

School

School Head accomplishes and submits Annex E for approval.

School Head accepts the requests and reviews the submitted documentary requirements.

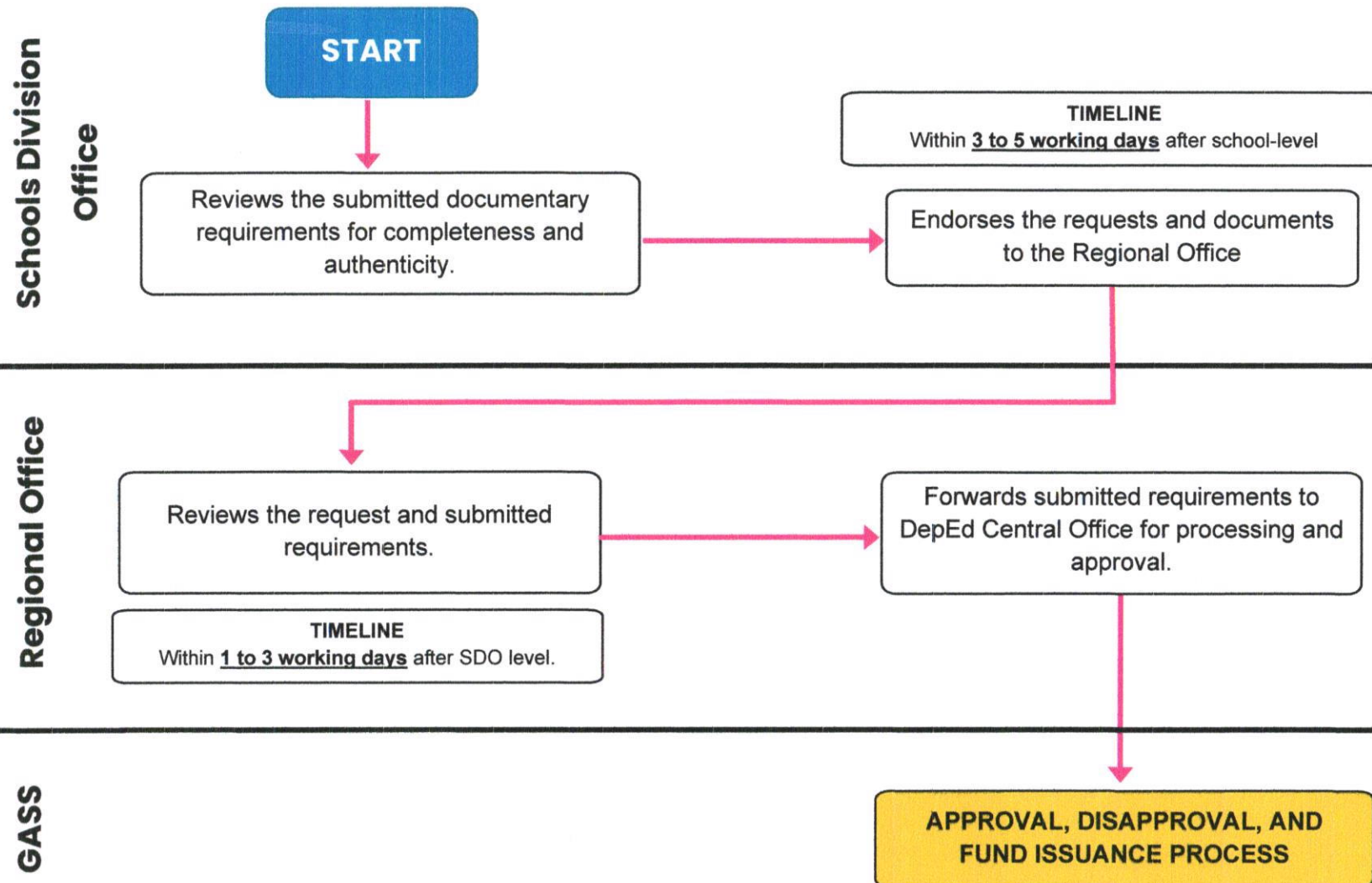
REVIEW AND ENDORSEMENT TO SDO

TIMELINE
Within 5-8 working days from the receipt of the application.

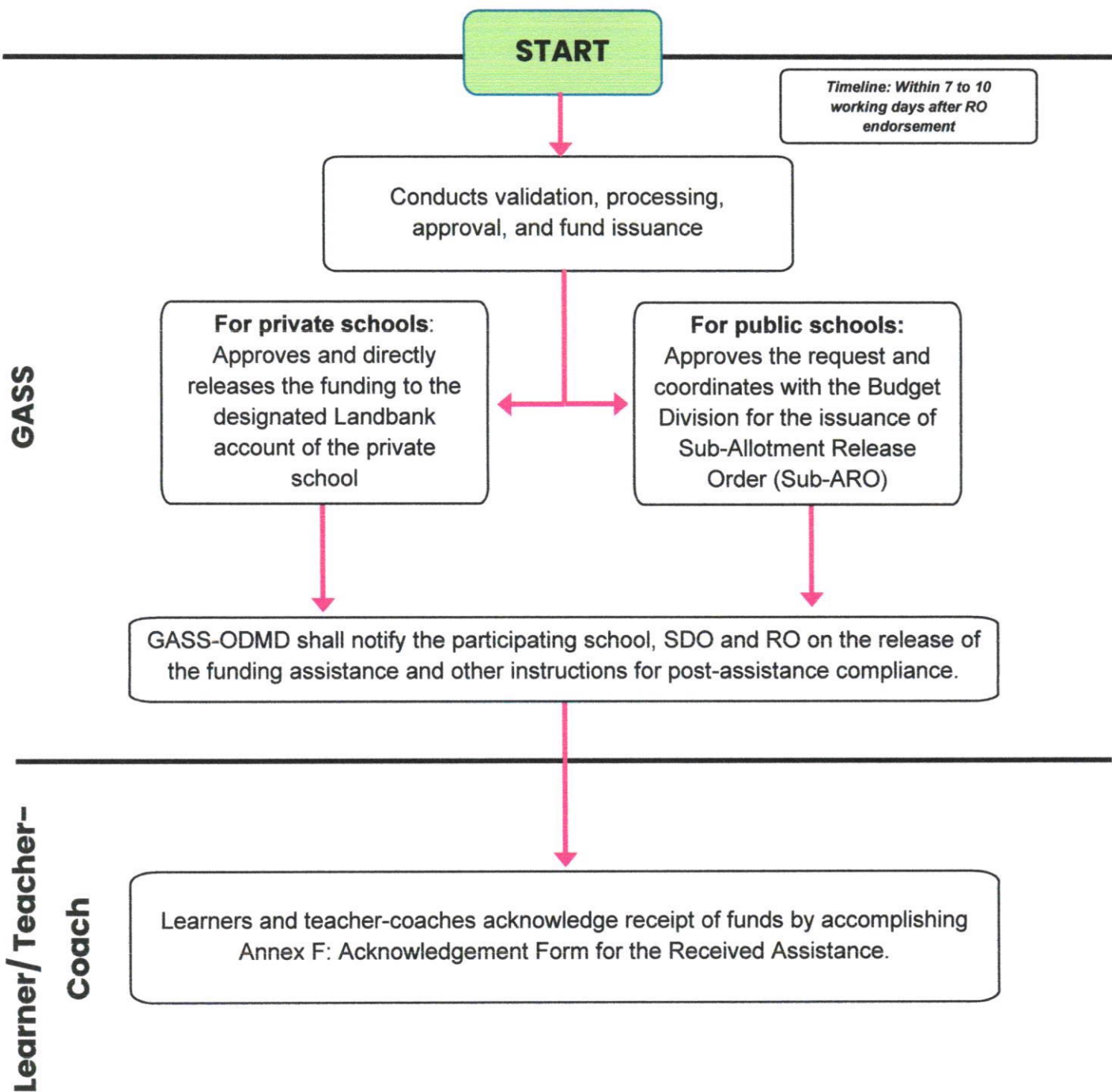
LIST OF REQUIREMENTS
FOR BENEFICIARIES
Annex B: Application Form (Learner)
Annex C: Affidavit of Family's Financial Incapacity (Learner)
Annex D: Application Form (Teacher Teacher)
FOR PARTICIPATING SCHOOLS
Annex E: Attestation for Sponsorship

GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING KNOWLEDGE FOR
LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM

REVIEW AND ENDORSEMENT PROCESS

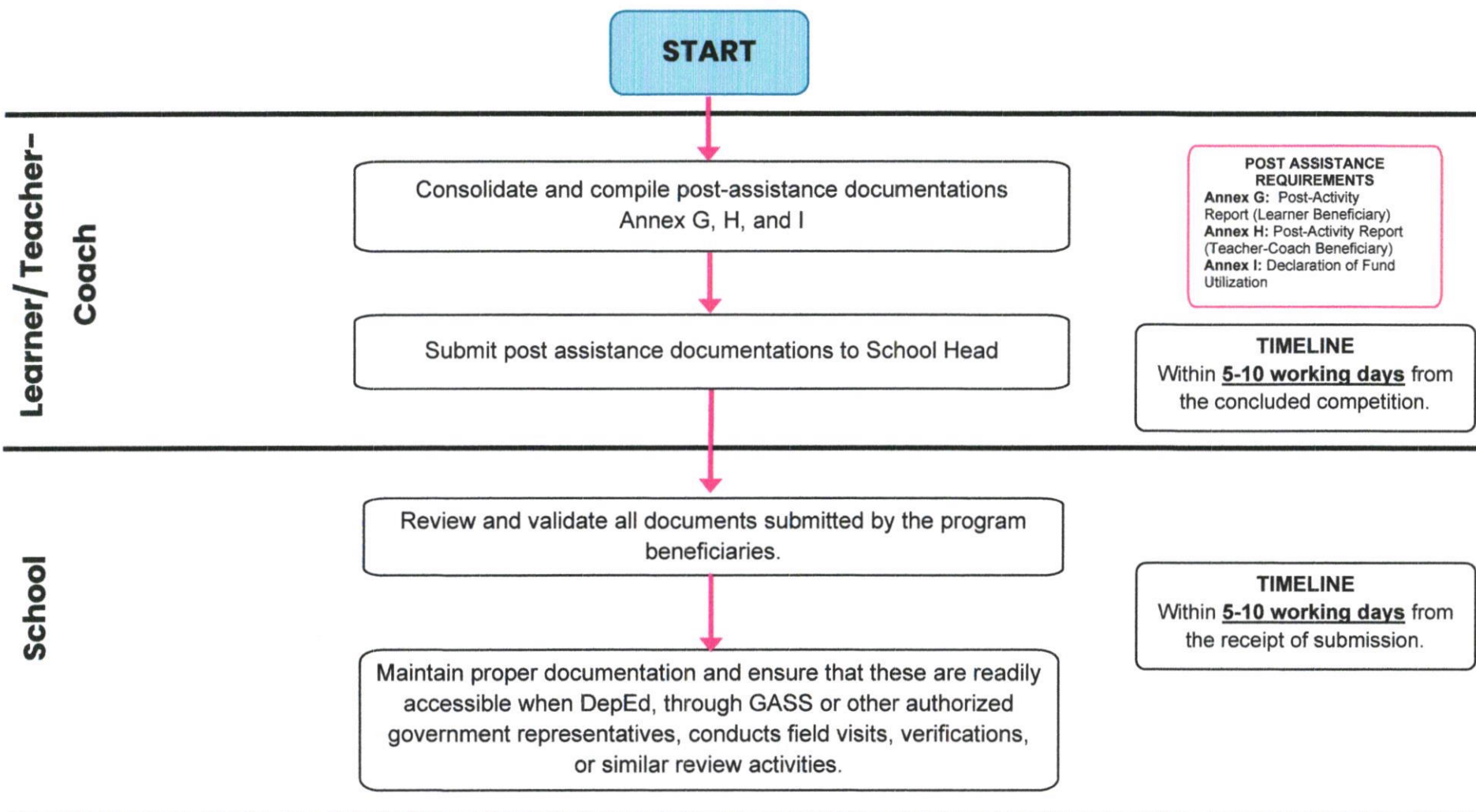


APPROVAL AND FUND ISSUANCE PROCESS



GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING KNOWLEDGE FOR
LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM

POST-ASSISTANCE PROCESS



GOVERNMENT ASSISTANCE AND SUBSIDIES - TRAINING AND UPGRADING KNOWLEDGE FOR
LEARNERS, TEACHERS AND ACHIEVERS IN SCHOOLS
(GAS-TUKLAS) PROGRAM

REFUND PROCESS

START

School

The school shall submit the Manager's Check/individual check to
GASS

Central Office

GASS shall transmit the Manager's Check to the Accounting Division
for the preparation of the Order of Payment.

The Accounting Division shall prepare the Order of Payment
and submit it, together with the Manager's Check, to the Cash

TIMELINE
Within 7-14 working days from
the receipt of submission.

Upon receipt of the Manager's Check/individual checked, the Cash
Division shall issue the corresponding Official Receipt.

School

The Cash Division shall transmit the Official Receipt to GASS for
recording and reference.

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