



Republic of the Philippines
Department of Education
 REGION I
 SCHOOLS DIVISION OF VIGAN CITY

13 JUL 2026

July 8, 2026

DIVISION MEMORANDUM

No. 536, s. 2026

**DISTRIBUTION AND ACCOUNTABILITY OF LAPEL VOICE AMPLIFIERS
 FOR CLASSROOM INSTRUCTION**

To: Assistant Schools Division Superintendent
 Chiefs, CID and SGOD
 Public Elementary and Secondary School Heads
 All Others Concerned

1. In line with the Joint Memorandum dated May 20, 2026, entitled **"Guidelines on the Allocation and Utilization of the Program Support Fund (PSF) and Related Procedures for the Hauling and Delivery of Lapel Voice Amplifiers for Classroom Instruction,"** all School Heads, School ICT Coordinators, School Property Custodians, Administrative Officers, and other concerned personnel are hereby directed to observe the following procedures in the receipt, inspection, acceptance, documentation, and distribution of the Lapel Voice Amplifiers allocated to recipient schools.
2. Upon the delivery of the Lapel Voice Amplifiers to the school, the School Head shall ensure the proper receipt, safekeeping, and documentation of the delivered items.
3. The School ICT Coordinator shall conduct the inspection and validation of all delivered units to verify the quantity, physical condition, completeness, and functionality of the devices.
4. Any shortage, discrepancy, damage, defect, or missing item discovered during the inspection and validation process shall be reported immediately to the Schools Division Office through the ICT Unit and the Division Supply Office for appropriate action and resolution.
5. Following the completion of the inspection and validation process, the School Administrative Officer shall formally accept the delivered items





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and ensure the completion of the corresponding Inventory Custodian Slip (ICS) and all other required property accountability documents.

6. School Heads shall ensure that all Lapel Voice Amplifiers are properly accounted for and issued only to eligible classroom teachers in accordance with existing government accounting and property management rules and regulations.
7. Expenses necessarily incurred in the hauling, transport, handling, transfer, and delivery of the Lapel Voice Amplifiers to recipient schools shall be charged against the Program Support Fund (PSF) allocated for this purpose, subject to the usual accounting and auditing rules and regulations.
8. Attached as **Enclosure No. 1** is the list of recipient schools and their corresponding allocated quantities of Lapel Voice Amplifiers.
9. Immediate dissemination of and compliance with this Memorandum is directed.


VILMA D. EDA, CESO V
Schools Division Superintendent





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Enclosure No. 1 of Division Memorandum No. 536 s. 2026

**LIST OF RECIPIENT SCHOOLS AND THEIR CORRESPONDING
ALLOCATED QUANTITIES OF LAPEL VOICE AMPLIFIERS**

School ID	Region	Division	School Name	No of Teachers
100783	Region I	Vigan City	Ayusan-Paoa Elementary School	16
100784	Region I	Vigan City	Bulala-Paratong Elementary School	17
100785	Region I	Vigan City	Burgos Memorial School East	9
100786	Region I	Vigan City	Burgos Memorial School West	30
100787	Region I	Vigan City	Cabaroan-Cabalangangan Elementary School	9
100788	Region I	Vigan City	Camangaan Elementary School	12
100789	Region I	Vigan City	Capangpangan Elementary School	9
100790	Region I	Vigan City	Gov. Evaristo Singson II MES	9
100791	Region I	Vigan City	Jose Singson Elementary School	9
100792	Region I	Vigan City	Mindoro Elementary School	9
100793	Region I	Vigan City	Nagsangalan Elementary School	22
100795	Region I	Vigan City	Raois Elementary School	9
100796	Region I	Vigan City	Rugsuanan-Puroc ES	9
100797	Region I	Vigan City	Salindag ES (Salindag-Pong-ol, Barraca ES)	9
100798	Region I	Vigan City	San Julian Elementary School	14
100799	Region I	Vigan City	Tamag Elementary School	9
100800	Region I	Vigan City	Vigan Central School	41
300052	Region I	Vigan City	Ilocos Sur National High School	368
300088	Region I	Vigan City	Vigan National High School East	36
300089	Region I	Vigan City	Vigan National High School West	16
502583	Region I	Vigan City	Pantay Integrated School	18





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**LAPEL VOICE AMPLIFIERS FOR CLASSROOM INSTRUCTION
ALLOCATION LIST BY SCHOOL**

School ID	School Name	No of Teachers
100783	Ayusan-Paoa Elementary School	16
100784	Bulala-Paratong Elementary School	17
100785	Burgos Memorial School East	9
100786	Burgos Memorial School West	30
100787	Cabaroan-Cabalangegan Elementary School	9
100788	Camangaan Elementary School	12
100789	Capangpangan Elementary School	9
100790	Gov. Evaristo Singson II MES	9
100791	Jose Singson Elementary School	9
100792	Mindoro Elementary School	9
100793	Nagsangalan Elementary School	22
100795	Raois Elementary School	9
100796	Rugsuanan-Puroc ES	9
100797	Salindag ES (Salindag-Pong-ol, Barraca ES)	9
100798	San Julian Elementary School	14
100799	Tamag Elementary School	9
100800	Vigan Central School	41
300052	Ilocos Sur National High School	368
300088	Vigan National High School East	36
300089	Vigan National High School West	16
502583	Pantay Integrated School	18
TOTAL		680

Prepared by:


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Approved by:


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Schools Division Superintendent



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JOINT MEMORANDUM

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
REGIONAL AND DIVISION INFORMATION AND
TECHNOLOGY OFFICERS
REGIONAL AND DIVISION SUPPLY OFFICERS
REGIONAL AND DIVISION PLANNING OFFICERS
PUBLIC ELEMENTARY AND SECONDARY SCHOOL HEADS
ALL OTHERS CONCERNED

FROM : **ATTY. FATIMA LIPP D. PANONTONGAN**
Undersecretary and Chief of Staff
Office of the Secretary and Procurement

ATTY. MARCELINO G. VELOSO III
Assistant Secretary
Information and Communications Technology

SUBJECT : **GUIDELINES ON THE ALLOCATION AND UTILIZATION OF
THE PROGRAM SUPPORT FUND (PSF) AND RELATED
PROCEDURES FOR THE HAULING AND DELIVERY OF LAPEL
VOICE AMPLIFIERS FOR CLASSROOM INSTRUCTION**

DATE : **20 May 2026**

I. Purpose and Rationale

- 1.1. An ongoing Department of Education (DepEd) procurement is underway for lapel voice amplifiers intended to support classroom instruction.
- 1.2. Prior to the delivery of these devices to the Schools Division Offices (SDOs), DepEd will download DepEd Computerization Program-Program Support Fund (DCP-PSF) to enable SDOs to cover the hauling, transport, and last-mile delivery of the devices to the identified recipient public schools.
- 1.3. This Memorandum sets out the policy guidance and procedures for the downloading and utilization of the DCP-PSF for these delivery-related activities.
- 1.4. The last-mile distribution to recipient schools is a critical implementation phase of an ICT-supported instructional intervention under FY 2025 DCP.



SAGIP Continuing Fund, ensuring that the devices reach classrooms promptly and safely for effective use by teachers.

2. Fund Source and Downloading

- 2.1. The funds to be utilized by the field offices to follow this Memorandum shall be derived from the FY 2025 DCP-SAGIP Continuing Funds, which is valid until 31 December 2026.
- 2.2. The total amount of PSF to be utilized under this Memorandum shall be Forty-Five Million Thirty-Nine Thousand Nine Hundred Thirty-One and 86/100 Pesos (PhP 45,039,931.86).
- 2.3. PSF shall be initially downloaded from the Central Office to the Regional Offices. Then the corresponding sub-AROs shall be released from the respective Regional Offices to their Schools Division Offices following the attached allocation list ([Annex A](#)).

3. Scope and Coverage

- 3.1. These Guidelines apply to all Regional Offices (ROs) and all SDOs receiving lapel voice amplifiers under the above-stated procurement project.
- 3.2. The downloaded Program Support Fund, classified as Maintenance and Other Operating Expenses (MOOE), shall be utilized exclusively for division-level hauling, transport, handling, and delivery activities necessary to ensure that the procured devices reach the intended recipient schools.
- 3.3. These Guidelines do not authorize the procurement of lapel devices, which remains covered by a separate contractual arrangement.

4. Allocation Criteria and Quantity Derivation

- 4.1. The number of lapel voice amplifiers allocated to each SDO is derived directly from the total number of classroom teachers in recipient public schools as recorded in the 30 January 2025 Beginning of School Year (BOSY) Enrollment from the Basic Education Information System (BEIS).
- 4.2. The allocation follows a one-to-one (1:1) distribution ratio to ensure that every teacher in the identified recipient schools receives the necessary instructional support tool.
- 4.3. The detailed breakdown showing the teacher count per division and the corresponding expected quantities per SDO is provided in [Annex B](#) of this Memorandum.
- 4.4. To accommodate any additional classroom teacher recipient who may not have been included in the initial allocation, the SDOs shall send to the ICTS-Technology Infrastructure Division within fifteen (15) calendar days from the issuance of this Memorandum, an additional list of teacher recipients within their jurisdiction that have not been included in the initial allocation list. The additional list shall be used for the purpose of finalizing the repeat order for lapels, using available funds of ICTS. The guidelines for

this repeat order shall be released through a subsequent issuance, as necessary.

5. Policy Statement and Authorization

- 5.1. DepEd authorizes the use of DCP-PSF for the hauling and delivery of ICT instructional equipment to recipient schools, subject to applicable government budgeting, accounting, auditing, and procurement rules.
- 5.2. Utilization of funds shall be governed by the following principles:
 - 5.2.1. All expenses must be essential and directly linked to delivery activities.
 - 5.2.2. SDOs must prioritize the safe handling and security of devices to prevent damage or loss during transit.
 - 5.2.3. Full documentation and transparency must be maintained at all governance levels.

6. Eligible and Non-Eligible Expenses

- 6.1. *Eligible Expenses.* Recipient offices may utilize the PSF for the following hauling-related costs:
 - 6.1.1. Engagement of third-party logistics (3PL) providers, professional hauling services, and outsourced manpower for physical handling, loading, and unloading subject to applicable procurement laws, rules and regulations;
 - 6.1.2. Fuel and consumables for SDO-owned vehicles used specifically for delivery operations;
 - 6.1.3. Rental or lease of delivery vehicles, including driver fees and associated fuel costs for the duration of the hire;
 - 6.1.4. Procurement of packing, handling, and protective materials to safeguard devices from environmental hazards during transit;
 - 6.1.5. Per diem, meal allowance and travel-related expenses of authorized SDO personnel overseeing field distribution; and/or
 - 6.1.6. Other ancillary expenses directly and exclusively necessary for the safe and complete delivery of the devices, as duly justified and certified by the Schools Division Superintendent.
- 6.2. *Non-Eligible Expenses.* The PSF shall not be used for:
 - 6.2.1. Procurement, replacement, or repair of lapel units;
 - 6.2.2. Acquisition of motor vehicles or transport assets of any kind; or
 - 6.2.3. Payment of honoraria.

7. Receipt, Inspection, Storage, and Custody Procedures at SDO Level

To ensure proper receipt, inspection, acceptance, custody, and documentation of the delivered items, all SDOs shall observe the following protocols:

7.1. Pre-Receipt Preparations

7.1.1. Prior to the scheduled delivery of lapel voice amplifiers, the SDOs shall undertake the following preparatory measures:

7.1.1.1. Designate the Division Inspectorate Team and ensure the presence of the Division Supply Officer or any duly authorized representative to perform the delivery inspection and receipt.

7.1.1.2. Prepare a secure, access-controlled, and weather-protected staging area suitable for the temporary holding and inspection of delivered devices. Ensure adequate space for counting, testing, and documentation.

7.1.1.3. Ready all required inspection, acceptance, and accountability forms, specifically the Inspection and Acceptance Report (IAR) and the Inventory Transfer Report (ITR), which shall be completed and signed by the Inspectorate Team and the Division Supply Officer in accordance with applicable government rules.

7.1.1.4. Assign a temporary custodian responsible for safeguarding the devices pending completion of formal acceptance procedures.

7.2. Receiving and Initial Inspection

7.2.1. Upon arrival of the lapel voice amplifiers at the SDO, the Division Supply Officer or duly authorized representative shall perform the following steps to establish the baseline physical condition, completeness, and documentary validity of the delivery:

7.2.1.1. Capture photo documentation of the delivery vehicle (including plate number), the external condition of the packages, and the unloading process as part of the audit trail.

7.2.1.2. Receive the Delivery Receipt (DR) from the supplier and verify that it accurately reflects the Name of Supplier, Date of Delivery, Description of Goods, and Quantity Delivered, consistent with the approved allocation for the SDO.

7.2.1.3. Conduct an actual physical count of boxes and/or units and verify their external condition to determine preliminary compliance with quantity and packaging integrity.

7.2.1.4. Where damage, shortage, tampering, or discrepancy is observed, the Supply Officer shall immediately annotate the DR, prepare an Incident Report or Notice of Non-

Conformance, and secure the signatures of both the Supply Officer and the supplier's authorized representative at the time of delivery.

- 7.2.1.5. Sign the DR, with appropriate notations when applicable, and immediately transmit the documents and items to the Division Inspectorate Team to initiate formal technical inspection and acceptance procedures.

7.3. Inspection and Acceptance Protocols

- 7.3.1. Immediately after delivery acceptance, the Division Inspectorate Team shall initiate and complete the formal inspection of the delivered items within twenty-four (24) hours from receipt, or as soon as practicable for bulk or geographically challenged deliveries, with written justification, to confirm technical conformity, completeness, and operability, in strict compliance with DepEd Order No. 004, s. 2024.

- 7.3.1.1. Conduct functional testing of the units to ensure operability, utilizing statistically valid sampling or 100% inspection as appropriate, under DepEd Order No. 004, s. 2024

- 7.3.1.2. Items found to be defective or non-compliant with specifications shall be rejected at the time of inspection and processed for immediate replacement or rectification by the supplier within a maximum of seven (7) calendar days from the receipt of the Notice of Rejection, consistent with procurement and contract provisions.

- 7.3.1.3. For items found compliant, the Inspectorate Team shall sign the IAR as a formal recommendation for final acceptance by the Division Supply Officer.

- 7.3.1.4. Upon validation of the IAR, the Division Supply Officer shall sign the IAR to signify formal acceptance and subsequently accomplish and sign the ITR.

7.4. Storage, Custody, and Handling Controls

- 7.4.1. Pending distribution to recipient schools, the SDO shall implement the following safeguarding measures:

- 7.4.1.1. Document the formal transfer of accountability from the temporary custodian to the designated Division Property Custodian through the signing of the Inventory Transfer Report (ITR) immediately upon completion of the inspection and acceptance phase.

- 7.4.1.2. Establish and maintain a division - level serial number master list of all received lapel voice amplifiers, pending encoding or validation in the DCP Portal. Once encoded and validated, the DCP Portal shall serve as the official

electronic asset record, while the division master list shall serve as supporting reconciliation document.

- 7.4.1.3. Maintain clear custody and accountability of all received units under the Division Property Custodian, who shall be responsible for the items until they are officially received by the recipient schools.
- 7.4.1.4. Enforce strict access control within the storage or staging area. Restrict entry to authorized personnel only to prevent unauthorized handling, tampering, or removal of the devices.
- 7.4.1.5. Observe appropriate handling and stacking procedures, including keeping items in a weather-protected and dry environment, to maintain device integrity and prevent physical damage prior to the final hauling and delivery process.

8. DCP Portal Encoding and Asset Data Management

8.1. Division-Level Asset Baseline

- 8.1.1. The Division Supply Officer shall maintain the division-level serial number master list of all received lapel voice amplifiers, recording supplier serial numbers, quantities received, and dates of receipt. This master list shall serve as the authoritative division reconciliation document until records are encoded and validated in the DCP Portal. The Division Supply Officer is accountable for ensuring the master list is complete, accurate, and reconciled with signed Delivery Receipts (DR), Inspection and Acceptance Reports (IAR), and Inventory Transfer Reports (ITR).

8.2. School-Level Receipt and Teacher-Level Issuance Encoding

- 8.2.1. School-level receipt and teacher-level issuance data shall be encoded or submitted by the School Property Custodian, school ICT coordinator, or other duly authorized school personnel. All school-level entries must be supported by signed school-level receipt, custody, and issuance documents and validated by the Division Supply Officer prior to final acceptance in the DCP Portal. The Division Supply Officer shall require correction of incomplete, inconsistent, or erroneous school entries and shall retain copies of supporting documents for audit and reconciliation.

8.3. Transition of Encoding Responsibility from DITO to Division Supply Officer

- 8.3.1. Responsibility for DCP Portal encoding and updating of lapel voice amplifier asset records shall transition from the Division Information Technology Officer (DITO) to the Division Supply Officer to reflect property custody and accountability. The transition period shall cover the first thirty (30) calendar days

from the start of school-level distribution, or until the Division Supply Officer has been provided DCP Portal access and completed the initial encoding of received and distributed units, whichever comes later. The Schools Division Superintendent (SDS) shall ensure the transition does not delay hauling, school-level delivery, portal updating, liquidation, or submission of accomplishment reports.

8.4. DITO Technical Support Role

- 8.4.1. During and after the transition, the DITO shall provide technical assistance to the Division Supply Officer, Division Planning Officer, and authorized school personnel on DCP Portal access, user permissions, encoding procedures, report generation, data extraction, correction of encoding errors, and troubleshooting. The DITO shall assist in reconciling portal entries with signed DR, IAR, ITR, ICS, approved allocation lists, school-level receipt documents, and teacher-level issuance records, but shall not assume property custody or final encoding accountability.

8.5. Access of Division Planning Officer to DCP Portal Reports

- 8.5.1. The Division Planning Officer shall be granted view and extraction access to relevant DCP Portal reports for planning, monitoring, validation, and reconciliation purposes only. Such access is limited to supporting planning and reporting functions and does not transfer asset custody or property accountability from the Division Supply Officer or accountable school personnel. The Division Planning Officer shall use portal extracts to reconcile distribution status with BEIS/EBEIS and to prepare inputs for the Hauling Accomplishment Report.

9. Roles and Responsibilities

9.1. Regional Offices / Regional Information Technology Officers (RITOs)

- 9.1.1. Coordinate and monitor SDO compliance with these Guidelines and ensure synchronization of regional data with division-level reports.
- 9.1.2. Provide technical assistance on shared templates and monitoring systems.
- 9.1.3. Validate SDO deliverables and liquidation reports before endorsement to the Central Office.

9.2. Schools Division Superintendents (SDS)

- 9.2.1. Serve as lead implementers accountable for full execution of the hauling and distribution project.

- 9.2.2. Ensure timely submission of all deliverables, completion of the DCP Portal encoding transition, and resolution of implementation bottlenecks.
- 9.3. Division Supply Officers
- 9.3.1. Lead physical receipt, safekeeping, handling, dispatch, and turnover of lapel voice amplifiers from the SDO staging area to recipient schools.
- 9.3.2. Maintain the division-level serial number master list and custody, release, and issuance logs.
- 9.3.3. Encode and validate division- and school-level asset records in the DCP Portal and ensure all portal entries are reconciled with signed DR, IAR, ITR, and school-level documents.
- 9.3.4. Immediately document and report any shortage, damage, tampering, loss, or portal-data discrepancy.
- 9.4. Division Information Technology Officers (DITOs)
- 9.4.1. Provide technical assistance on DCP Portal access, user permissions, encoding procedures, report generation, data extraction, and troubleshooting.
- 9.4.2. Assist during the transition phase in reconciling portal entries with physical documents and support validation of portal-generated reports.
- 9.4.3. Continue to coordinate with ICTS-TID for system administration issues.
- 9.5. Division Planning Officers
- 9.5.1. Monitor implementation against the division's approved plan and maintain the division-level implementation tracker.
- 9.5.2. Use DCP Portal extracts to validate school-level delivery and issuance status and reconcile actual distribution with approved allocations.
- 9.5.3. Consolidate division-level status updates and inputs for the Hauling Accomplishment Report.
- 9.6. School Heads
- 9.6.1. Ensure availability of authorized school personnel to receive devices and accomplish required school-level receipt, custody, and issuance documents.
- 9.6.2. Designate or confirm the School Property Custodian or school ICT coordinator responsible for school-level DCP Portal encoding and validation.

- 9.6.3. Ensure quantities encoded in the DCP Portal match physical receipts and immediately report discrepancies to the Division Supply Officer, with copies to the DITO and Division Planning Officer.
- 9.7. School Property Custodians / Authorized School Personnel
- 9.7.1. Perform school-level receipt, custody, and teacher-level issuance encoding in the DCP Portal as authorized.
- 9.7.2. Ensure issuance to teachers is documented through appropriate accountability forms and that records are consistent with signed turnover and receipt documents.
- 9.7.3. Report any shortage, damage, loss, or encoding issue to the School Head and Division Supply Officer without delay.
- 9.8. Lapel voice amplifiers shall remain government property and shall be issued for official instructional use. The School Head shall ensure that issuance to teachers is documented through the appropriate accountability form, subject to applicable property rules. In case of transfer, separation, reassignment, loss, or damage, the School Head and School Property Custodian shall process the necessary return, reassignment, reporting, or accountability action under existing rules.
10. Compliance and Accountability
- 10.1. All undertakings shall be subject to applicable government procurement, budgeting, accounting, and auditing rules.
- 10.2. The SDOs shall submit a Hauling Accomplishment Report ([Annex C](#)), including expenditure summaries and implementation photos, to the ICTS-TID and copy furnish the ROs within sixty (60) days after all lapel deliveries are completed.
- 10.3. SDOs shall upload the digital or scanned copies of the signed IAR, DR, and ITR in PDF format to the following link: <https://bit.ly/DepEdLapel>.
- 10.4. SDOs shall maintain digital and physical copies of disbursement vouchers, official receipts, trip tickets, and delivery certification reports for post-audit.
- 10.5. Compliance with reporting, documentation, and asset data requirements shall be considered in implementation monitoring, readiness assessment, and technical assistance planning for future ICT-related activities, without prejudice to applicable budgeting, accounting, and program allocation rules.
11. For any query or clarification, kindly coordinate with the ICTS-TID through telephone number 02-8633-2363 or via email at icts.tid@deped.gov.ph.
12. For immediate dissemination and compliance.