



Republic of the Philippines
Department of Education

REGION IV- A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

10 August 2026

DIVISION MEMORANDUM

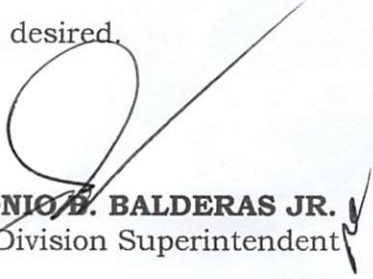
No. 534 s. 2026

REITERATION OF DEPED MEMORANDUM NO. 046, s. 2026 ON THE 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 2026-2027

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. Pursuant to **DepEd Memorandum No. 046 s. 2026** titled “**Allocation and Release of the School Innovation and Improvement Fund to Non-Implementing Unit Public Schools to Strengthen Decentralization Practices in the Department of Education for Fiscal Year 2026**”, this Office announces the implementation of the program in all public elementary and secondary schools in the Schools Division Office of Tayabas City.
2. The GAS-TUKLAS Program aims to provide targeted financial assistance to eligible learners and teacher-coaches from public schools, private basic education schools, and eligible Alternative Learning System (ALS) learners for their participation in DepEd-recognized national and international academic, sports, cultural, creative, interdisciplinary, co-curricular, and extracurricular competition.
3. School Heads are directed to:
 - a. Disseminate the provisions of DepEd Memorandum No. 046, s. 2026 to all concerned teaching and non-teaching personnel;
 - b. Identify prospective learner-participants and officially designated teacher-coaches who may qualify for assistance under the GAS-TUKLAS Program;
 - c. Ensure that proposed competitions and activities are recognized by the Department of Education and are eligible under the guidelines;
 - d. Prepare and submit the required documentary requirements and endorsements through the Schools Division Office within the prescribed timelines; and
 - e. Ensure compliance with government accounting, auditing, and liquidation rules in the utilization of any assistance granted under the program.
4. In accordance with the national guidelines, applications for assistance shall be submitted through the School Head and endorsed to the Schools Division Office at least forty-five (45) working days prior to the scheduled competition or activity.

5. To facilitate timely processing and consolidation of requests, all School Heads are hereby instructed to submit to the Schools Division Office, through the SGOD-School Governance and Operations Division, an inventory of prospective participants and planned competitions for School Year 2026-2027 **on or before August 12, 2026**.
6. The SGOD, in coordination with the Curriculum Implementation Division (CID), shall provide technical assistance, validate submissions, consolidate division data, and coordinate with the Regional Office on matters pertaining to the implementation of the GAS-TUKLAS Program.
7. For further details, you may access this link <https://tinyurl.com/3nzbzsma>.
8. Immediate dissemination of this Memorandum is desired.


CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

Encl.: None

Reference: Deped Memorandum No. 046 s. 2026

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

GAS – TUKLAS
GOVERNMENT ASSISTANCE
SCHOOL INNOVATION

SGOD- reiteration of deped memorandum no. 046, s. 2026 on the 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 2026-2027
SGOM2FIH-005366/August 10, 2026