



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

DIVISION MEMORANDUM
No. 301, s. 2026

**FACILITATION OF THE RECOMMENDATION OF TUPAD BENEFICIARIES
FOR BRIGADA ESKWELA 2026**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to the partnership between the **Department of Education (DepEd) and the Department of Labor and Employment (DOLE)** for the implementation of the **Tulong Panghanapbuhay sa Ating Disadvantaged/Displaced Workers (TUPAD) Program in support of Brigada Eskwela 2026**, this Office informs the field that the Schools Division Office of Bataan has been allocated a total of **220 TUPAD beneficiaries**.
2. In this regard, all concerned **Public Schools District Supervisors (PSDSs)** are hereby directed to facilitate the identification and recommendation of prospective TUPAD beneficiaries from schools within their respective districts based on the attached school allocation.
3. The recommendation of beneficiaries shall strictly adhere to the qualifications, eligibility requirements, and other provisions stipulated in the attached DOLE TUPAD Guidelines. All recommended beneficiaries shall be subject to validation and approval by the Department of Labor and Employment (DOLE). Accordingly, all concerned PSDSs and School Heads are enjoined to thoroughly review the attached guidelines and ensure compliance in the identification and recommendation of beneficiaries.
4. Following the verification and confirmation of the eligibility of the recommended beneficiaries, the Department of Labor and Employment (DOLE) shall conduct the necessary orientation and briefing for the qualified TUPAD beneficiaries regarding the implementation of the program, including their duties, responsibilities, and other pertinent guidelines.



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5. The concerned PSDs and School Heads are requested to ensure the complete accomplishment of the required beneficiary information through this link: <https://tinyurl.com/SDOBataanTUPAD> on or before **June 29, 2026, 3:00 PM**.
6. Immediate dissemination of and compliance with this Memorandum are desired.


CAROLINA S. VIOLETA, EdD, CESO V
Schools Division Superintendent

Encl. As stated

Reference:

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

Brigada Eskwela
School

Partnership,
Tupad

SO4

06/25/2026



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Enclosure No. 1 to Division Memorandum No. _____, s. 2026

DOLE-TUPAD QUALIFICATIONS AND ELIGIBILITY REQUIREMENTS

The recommendation of beneficiaries shall be guided by the following qualifications and eligibility requirements prescribed by the Department of Labor and Employment (DOLE):

- Must be a Filipino citizen.
- Must be at least eighteen (18) years old at the time of application.
- Must belong to any of the following sectors:
 - Displaced workers;
 - Underemployed workers;
 - Unemployed individuals;
 - Seasonal workers;
 - Informal sector workers;
 - Self-employed individuals with insufficient or lost income; or
 - Other vulnerable workers as may be determined by DOLE.
- Must be physically capable of performing the assigned work under the TUPAD Program.
- Must not be a regular government employee.
- Must pass the validation and assessment procedures of DOLE.
- For Brigada Eskwela implementation, priority may be given to parents or guardians of enrolled learners, unemployed or underemployed members of the community, and individuals belonging to vulnerable sectors, subject to DOLE validation and approval.



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Enclosure No. 2 to Division Memorandum No. _____, s. 2026

No.	District	School	No. of Tupad Beneficiaries
1	Abucay	Abucay North ES	1
2	Abucay	Bangkal ES	1
3	Abucay	Bangkal Resettlement ES	1
4	Abucay	Capitangan ES	1
5	Abucay	Hacienda ES	1
6	Abucay	Jose Abejar MES	1
7	Abucay	Kabukiran ES	1
8	Abucay	Mabatang ES	1
9	Abucay	P. Rubiano ES	1
10	Abucay	Salian ES	1
11	Abucay	T. Pinpin MES	2
12	Abucay	Wawa ES	1
13	Abucay	Bangkal NHS	1
14	Abucay	B. Camacho NHS	2
15	Abucay	Mabatang NHS	1
16	Abucay	Abucay High School	1
17	Abucay	Bonifacio Camacho NHS- SHS	1
18	Bagac	Bagac ES	2
19	Bagac	Banawang ES	1
20	Bagac	Binuangan ES	1
21	Bagac	Binukawan ES	1
22	Bagac	Overland ES	1
23	Bagac	Parang ES	1
24	Bagac	Paysawan ES	1
25	Bagac	Pinagsumilan ES	1
26	Bagac	Quinawan IS	1
27	Bagac	Saysain ES	1
28	Bagac	Bagac NHS-Parang	1
29	Bagac	Bataan High School for the Arts	1
30	Bagac	E. C. Bernabe Memo. HS	2
31	Bagac	Saysain High School	1
32	Din-East	Bayan-Bayanan ES	1
33	Din-East	Daang Bago ES	1
34	Din-East	Dalao ES	1
35	Din-East	Dinalupihan ES	2
36	Din-East	Layac ES	1



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37	Din-East	New San Jose ES	1
38	Din-East	Old San Jose ES	1
39	Din-East	Pagalanggang ES	1
40	Din-East	Pentor ES	1
41	Din-East	Pita ES	1
42	Din-East	San Simon ES	1
43	Din-East	Sapang Balas ES	1
44	Din-East	Sta. Isabel ES	1
45	Din-East	Sto. Nino ES	1
46	Din-East	Tucop Integrated School	1
47	Din-East	Pagalanggang NHS	2
48	Din-East	Sta. Lucia HS	1
49	Din-West	Bangal ES	1
50	Din-West	Colo Elementary School	1
51	Din-West	Happy Valley ES	1
52	Din-West	Jose C. Payumo Jr. ES	1
53	Din-West	Kataasan ES	1
54	Din-West	Luakan ES	1
55	Din-West	Magsaysay ES	1
56	Din-West	Maligaya ES	1
57	Din-West	Naparing ES	1
58	Din-West	Pag-asa ES	1
59	Din-West	Payangan IS	1
60	Din-West	Pinulut ES	1
61	Din-West	Roosevelt ES	1
62	Din-West	Saguing ES	1
63	Din-West	San Benito ES	1
64	Din-West	San Pablo ES	1
65	Din-West	San Ramon ES	2
66	Din-West	Tube-Tube IS	1
67	Din-West	Jose C. Payumo Jr. MHS	1
68	Din-West	Luakan NHS	2
69	Din-West	Luakan NHS - Annex	1
70	Din-West	Magsaysay NHS	1
71	Din-West	Roosevelt NHS	1
72	Hermosa	Almacen ES	1
73	Hermosa	Bacong ES	1
74	Hermosa	Balsik ES	1
75	Hermosa	Bamban ES	1
76	Hermosa	Casupanan ES	1
77	Hermosa	Culis ES	1
78	Hermosa	Hermosa ES	2
79	Hermosa	Hermosa ES Annex - Mabuco ES	1



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80	Hermosa	Mabiga ES	1
81	Hermosa	Maite ES	1
82	Hermosa	Mambog ES	1
83	Hermosa	Mandama ES	1
84	Hermosa	Pandatung ES	1
85	Hermosa	Parapal ES	1
86	Hermosa	Pastolan ES	1
87	Hermosa	St. Ma. Virginia P. Leonzon MES	1
88	Hermosa	Pulo IS	1
89	Hermosa	Saba IS	1
90	Hermosa	Sumalo IS	1
91	Hermosa	Tipo ES	1
92	Hermosa	Balsik NHS	1
93	Hermosa	Hermosa NHS	2
94	Hermosa	Hermosa NHS-Annex	1
95	Limay	Alangan ES	1
96	Limay	Arsenal ES	1
97	Limay	BLISS ES	1
98	Limay	Carbon ES	1
99	Limay	Duale ES	1
100	Limay	Gabaldon ES	1
101	Limay	Kinaragan IS	1
102	Limay	Kitang ES	1
103	Limay	Lamao ES	1
104	Limay	Limay ES	2
105	Limay	Luz ES	1
106	Limay	Peas ES	1
107	Limay	St. Francis ES (Bacong)	1
108	Limay	St. Francis ES II	1
109	Limay	Lamao NHS	1
110	Limay	Limay NHS	1
111	Limay	St. Francis NHS	1
112	Mariveles	A. G. Llamas ES	2
113	Mariveles	Alasasin ES	1
114	Mariveles	Balon ES	1
115	Mariveles	Baseco ES	1
116	Mariveles	Batangas 2 ES	1
117	Mariveles	Bayview ES	1
118	Mariveles	Bepz ES	1
119	Mariveles	Biaan Aeta IS	1
120	Mariveles	Cabcaben ES	1
121	Mariveles	Ipag ES	1
122	Mariveles	Lucanin ES	1



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123	Mariveles	Marina Bay ES	1
124	Mariveles	Mt. View ES	1
125	Mariveles	Alion ES	1
126	Mariveles	Renato L. Cayetano Memorial School	1
127	Mariveles	Sisiman ES	1
128	Mariveles	Sto. Niño Biaan ES	1
129	Mariveles	Townsite ES	1
130	Mariveles	Baseco NHS	1
131	Mariveles	Mariveles NHS, Cabcaban	1
132	Mariveles	Mariveles NHS Cab. Annex-Alasasin	1
133	Mariveles	Mariveles NHS Cab. Annex-Batangas II	1
134	Mariveles	Mariveles NHS Cab. Annex-New Alion	1
135	Mariveles	Mariveles NHS Malaya	1
136	Mariveles	Mariveles NHS, Poblacion	2
137	Mariveles	Mariveles NHS Pob. Annex-Sisiman	1
138	Mariveles	Ipag NHS	1
139	Mariveles	Mariveles NHS Camaya Campus	1
140	Mariveles	Mariveles SHS Sitio Mabuhay	1
141	Morong	Binaritan ES	1
142	Morong	Facundo Angeles MES	1
143	Morong	Kanawan IS	1
144	Morong	Mabayo ES	1
145	Morong	Minanga ES	1
146	Morong	Morong ES	2
147	Morong	Nagbalayong ES	1
148	Morong	Panibatuhan ES	1
149	Morong	Sampaloc IS	1
150	Morong	Morong NHS	2
151	Morong	Morong NHS-Annex (Mabayo)	1
152	Morong	Nagbalayong NHS	1
153	Morong	Morong NHS - SHS	1
154	Orani	Alikabok ES	1
155	Orani	Dona iS	1
156	Orani	Kabalutan ES	1
157	Orani	Kaparangan ES	1
158	Orani	Legua IS	1
159	Orani	Orani North ES	2
160	Orani	Orani South ES	1
161	Orani	Pag-asa ES	1
162	Orani	Pantalan Bago ES	1
163	Orani	Pantalan Luma ES	1
164	Orani	Paraiso ES	1
165	Orani	Pulo IS	1



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166	Orani	Sibul ES	1
167	Orani	Tala ES	1
168	Orani	Talimundoc ES	1
169	Orani	Tapulao ES	1
170	Orani	Orani NHS	2
171	Orani	Orani NHS - Pagasa	1
172	Orani	Orani NHS - Parang-Parang	1
173	Orani	Orani - Governor Efren Pascual	1
174	Pilar	Alauli ES	1
175	Pilar	Bagumbayan ES	1
176	Pilar	Balut ES	1
177	Pilar	Diwa ES	1
178	Pilar	J.S. Herrera Sr. MES	1
179	Pilar	Liyang ES	1
180	Pilar	Nagwaling ES	1
181	Pilar	Panilao ES	1
182	Pilar	Pantingan ES	1
183	Pilar	Pilar ES	2
184	Pilar	Sta. Rosa ES	1
185	Pilar	Wakas ES	1
186	Pilar	Dr. Victoria B. Roman MHS	1
187	Pilar	P. Roman NHS	2
188	Samal	Adamson ES	1
189	Samal	Asuncion Consunji MES	1
190	Samal	Calaguiman ES	1
191	Samal	F.C. Del Rosario IS	1
192	Samal	Gugo ES	1
193	Samal	Lalawigan ES	1
194	Samal	Palili IS	1
195	Samal	Samal North ES	2
196	Samal	Samal South ES	1
197	Samal	Sapa ES	1
198	Samal	Samal NHS	2
199	Samal	Samal NHS - Annex	1
TOTAL			220

Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
Intramuros, Manila

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DEPARTMENT ORDER NO. 239
Series of 2023

**GUIDELINES IN THE IMPLEMENTATION OF THE DEPARTMENT OF LABOR
AND EMPLOYMENT INTEGRATED LIVELIHOOD AND EMERGENCY
EMPLOYMENT PROGRAM (DILEEP)**

In the interest of the service, this Guidelines is hereby issued for the effective and efficient implementation of the DOLE Integrated Livelihood and Emergency Employment Program.

**I. PROGRAM DESCRIPTION, OBJECTIVES, COVERAGE, GUIDING
PRINCIPLES, DEFINITION OF TERMS AND MODES OF
IMPLEMENTATION**

Section 1. Description. The DOLE Integrated Livelihood and Emergency Employment Program (DILEEP) is the Department's contribution to inclusive growth through job creation and poverty reduction. It has two components, namely: (1) DOLE Integrated Livelihood Program (DILP) otherwise known as the Kabuhayan Program; and (2) Emergency Employment Program (EEP) otherwise known as the Tulong Panghanapbuhay sa Ating Disadvantaged Workers (TUPAD) Program.

Section 2. Objectives. The DILEEP seeks to reduce vulnerability to risks of the disadvantaged workers and to augment the income of workers by providing income opportunities through: (1) emergency employment; (2) entrepreneurship; and (3) skills training.

Section 3. Coverage. This Guidelines shall govern the implementation of DILP and TUPAD Program nationwide.

Section 4. Guiding Principles. The implementation of the DILP and TUPAD Program shall, at all times, observe the following principles: 1) convergence of services through complementation of resources in the delivery of interventions; 2) promotion of sustainable livelihoods consistent with ILO Recommendation 204 (Transition from the informal to the formal economy) and principles of social and solidarity economy (SSE); 3) decentralization; and 4) promotion of accessibility, inclusivity, responsiveness, and sustainability of program implementation.

Section 5. Definition of Terms. For the purpose of this Guidelines, the following terms shall mean:

- a) **Beneficiary** - refers to individual or group of individuals or Co-partners who are qualified to be recipients of assistance under the DILEEP¹;

¹ Department Order 173-17 (Revised Guidelines in the Implementation of DILEEP)

b) **Co-partner** - refers to the program partner, which may be a peoples'/workers' organization, union, association, federation, cooperative, business association, church-based organization, educational institution, or private foundation, or national/local government agencies²;

c) **Disadvantaged Workers** - refer to the vulnerable, marginalized and displaced workers, as follows:

Vulnerable workers - refer to workers who are less likely to have formal work arrangements, decent working conditions, adequate social security, and whose employment is characterized by inadequate earnings, low productivity, and difficult conditions of work that undermine their fundamental rights³;

Marginalized workers - refer to workers who have not benefited from education, health, employment, and other opportunities by reasons of poverty, geographical inaccessibility, culture, gender, among others⁴; and

Displaced workers - refer to workers in the formal and informal sectors who became unemployed, underemployed, or have lost or disrupted their livelihood as a result of closure of establishment, retrenchment, termination, economic crisis, natural and human-induced disasters/calamities, developmental efforts, and armed conflict⁵;

d) **Equity** - refers to the proponent's counterpart which may be in the form of labor, land for the project site, facilities, equipment, micro-insurance, cleaning tools, training cost, monitoring expenses and the like, to be used in a project⁶;

e) **Equipment** - refers to a tangible property that is used to produce a product, provide a service or use to sell, store, and deliver merchandise⁷;

f) **Micro-insurance** - refers to a scheme that provides specific insurance and similar products and services that meet the needs of the low-income sector for risk protection and relief against distress, misfortune, and other contingent events⁸;

g) **Micro-entrepreneur** - refers to the owner of an establishment employing less than 10 employees;

h) **Micro-establishment** - refers to an establishment employing less than 10 employees⁹;

^{2,4,5,7} Department Order 173-17 (Revised Guidelines in the Implementation of DILEEP)

³ International Labor Organization. Vulnerable employment and poverty on the rise.
Retrieved from: https://www.ilo.org/global/about-the-ilo/mission-and-objectives/features/WCMS_120470/lang-en/index.htm

⁶ COA Circular 2012-001 (Prescribing the Revised Guidelines in the Granting, Utilization, Accounting and Auditing of the Funds Released to NGOs/POs)

⁸ Insurance Memorandum Circular No. 1-2010

⁹ Republic Act No. 11058 (An Act Strengthening Compliance with Occupational Safety and Health Standards and Providing Penalties for Violations Thereof)

- i) **Personal Protective Equipment (PPE)** - refers to a specialized clothing, or equipment designed to protect workers against safety and health hazards that may cause serious workplace injuries and illnesses¹⁰;
- j) **Proponent** - refers to individuals and groups who propose and undertake livelihood and/or emergency employment projects, which may either be a co-partner or a beneficiary; and
- k) **Social and Solidarity Economy (SSE)** - refers to enterprises, organizations and other entities that are engaged in economic, social, and environmental activities to serve the collective and/or general interest, which are based on the principles of voluntary cooperation and mutual aid, democratic and/or participatory governance, autonomy and independence, and the primacy of people and social purpose over capital in the distribution and use of surpluses and/or profits as well as assets¹¹.

Section 6. Modes of Implementation. The DILEEP shall be implemented through direct administration by the DOLE Regional Offices (RO), Provincial Offices (PO), Field Offices (FO) or through co-partnership.

II. TUPAD PROGRAM

Section 7. Program Description. It is a community-based package of assistance that provides safety net through temporary wage public employment projects for a period of 10 to 90 days, continuous or otherwise¹² depending on the nature of work to be performed.

Section 8. Qualified Beneficiaries. All disadvantaged workers aged 18 years old and above are qualified beneficiaries of TUPAD program except for government employees regardless of status of employment (permanent, contractual, project-based) including those who are regularly receiving honorarium or allowances for work performed.

Senior citizens are qualified as beneficiaries of the program, provided that they are fit to work and they will not engage in hazardous work.

Only one member per family shall be eligible to avail of the assistance. In no instance shall they avail more than once in a calendar year except in cases of natural or human-induced calamity.

Section 9. Eligible Projects. Qualified beneficiaries may be engaged in community-based, disaster recovery and rehabilitation projects (Annex A).

Projects may be implemented in partnership with other government and private sector entities willing to engage in public and community-based projects.

¹⁰ Department Order 198-2018

¹¹ 110th ILC Resolution concerning decent work and the social and solidarity economy

¹² The TUPAD community projects can have different phases to include immediate response, as well as long-term development projects, with a period of work to be implemented either continuously or on a staggered basis.

Section 10. Phases of Implementation. The implementation of TUPAD Program consists of the following phases:

- a. **Pre-Implementation Phase.** This includes the identification and profiling of beneficiaries, validation, and submission of documentary requirements;
- b. **Implementation Phase.** This includes the conduct of Basic Occupational Safety and Health (BOSH), Emergency First Aid Orientation, provision of Personal Protective Equipment (PPE)¹³, enrollment in micro-insurance, appropriate training, issuance of TUPAD ID, and engagement in actual work in accordance with the approved Work Program. The period of work shall not exceed eight (8) hours a day; and
- c. **Post-Implementation Phase.** This includes payment of wages within seven (7) working days upon receipt of the DOLE-Regional Offices of the complete documentary requirements such as Daily Time Record (DTR) or Attendance Sheet and TUPAD Completion Report, as the case may be, among others. It is prohibited for any person or entity to ask or solicit any amount from the program beneficiaries. This phase also includes the liquidation of funds released in accordance with the existing rules and regulations.

The DOLE RO/PO/FO shall refer interested TUPAD beneficiaries to active labor market programs such as employment facilitation services offered by DOLE and the Public Employment Service Offices (PESO), livelihood assistance or training opportunities as provided under Section 21 thereof.

Section 11. Requirements for Availment of TUPAD. The following are the requirements to be complied with in availing the TUPAD Program:

a. For the Beneficiaries

Intended beneficiaries shall submit any of the following government-issued Identification Cards:

1. Voter's ID	8. Passport
2. Postal ID	9. ID Card issued by LTO, LGU or SSS
3. Unified Multi-Purpose ID	10. Barangay ID
4. PhilHealth ID	11. Other proof of identification such as
5. PagIBIG ID	Police clearance, NBI clearance,
6. PhilSys ID	Barangay clearance
7. Senior Citizen's ID	

TUPAD ID shall also be issued by DOLE to the beneficiaries.

In addition to the government-issued identification card, senior citizens shall submit Certification of Fit to Work to be issued by the Local Health Unit or other private health office.

¹³ Basic Personal Protective Equipment (PPE) include T-shirt, and hat. Additional PPEs such as gloves, hard hats, safety glasses, shoes, vests, ear plugs, and full body suits, among others are to be prescribed depending on the nature of work.

b. For the Implementing Agency

Mode of Implementation	Application Requirements	Additional Requirements once approved
<p>Direct Administration: DOLE-RO/PO/FO</p>	<p>1. TUPAD Work Program (Annex B) for projects with a maximum of 30 days of work; or</p> <p>Project Proposal (Annex C) with Work Program for projects with at least 31-90 days duration of work</p> <p>2. Profile of TUPAD Beneficiaries (Annex D)</p>	<p>Prior to commencement of work:</p> <p>1. Contract of Service between DOLE and the TUPAD Workers (Annex E-1) (no need to be notarized)</p>
<p>LGUs and Other Government Institutions as Co-partner</p>	<p>1. Letter of intent (Annex F)</p> <p>2. TUPAD Work Program (Annex B) for projects with a maximum of 30 days of work; or</p> <p>Project Proposal (Annex C) with Work Program for projects with at least 31-90 days duration of work, indicating at least 20% equity of the total project cost</p> <p>3. Profile of TUPAD Beneficiaries (Annex D)</p> <p>4. Local Development Plan referring to Labor and Employment/Social Services</p> <p>5. Board or Sangguniang Bayan (SB) Resolution authorizing the Local Chief Executive to enter into a MOA to avail of DOLE programs</p> <p>6. Memorandum of Agreement (MOA) (Annex G)</p> <p>To be Provided by DOLE</p> <p>1. Certification of no unliquidated cash advance</p>	<p>Prior to commencement of work:</p> <p>1. Contract of Service between the Co-Partner and the TUPAD workers (Annex E-2) (no need to be notarized)</p>
<p>NGOs/POs as Accredited Co-partner</p>	<p>1. Letter of intent (Annex F)</p> <p>2. TUPAD Work Program for projects with a maximum of 30 days of work (Annex B); or</p> <p>Project Proposal (Annex C) with Work Program for projects with at least 31-90 days duration of work indicating at least 20% equity of the total project cost</p> <p>3. Profile of TUPAD Beneficiaries (Annex D)</p> <p>4. Three (3) year recent audited financial reports <i>(For applicant which has been in operation for less than three (3) years, financial reports for the years in operation and proof of previous implementation of similar projects)</i></p> <p>5. Work and Financial Plan and sources of and details of proponent's equity in the project</p> <p>6. Board Resolution authorizing a representative to enter into a Memorandum of Agreement (MOA)</p> <p>7. MOA (Annex G)</p> <p>8. Sworn affidavit of the secretary of the applicant organization/entity that none of its incorporators, organizers, directors or officers is an agent of or related by consanguinity or affinity up to the fourth civil degree to the</p>	<p>Prior to commencement of work</p> <p>1. Contract of Service between the Co-partner and the TUPAD workers (Annex E-2) (no need to be notarized)</p>

Mode of Implementation	Application Requirements	Additional Requirements once approved
	<p>official of the agency authorized to process and/or approve proposed MOA, and release funds</p> <p>To be Provided by DOLE</p> <ol style="list-style-type: none"> 1. Copy of Co-partner Certificate of Accreditation 2. Certification of no unliquidated cash advance 	

For project proposals or requests to be sourced from the DOLE Centrally-managed funds, the following requirements should be submitted to the concerned Undersecretary through the Bureau of Workers with Special Concerns (BWSC) and the Financial and Management Service (FMS) for vetting, prior to endorsement to the Secretary for approval:

- a. TUPAD Work Program or Project Proposal; and
- b. Regional Project Management Team (RPMT) Evaluation

Section 12. Procedures in the Processing of Applications for TUPAD Program.

The following steps shall be observed by the proponent in the availment of the TUPAD program:

For Direct Administration

- a. The proponent shall submit the complete documentary requirements (as indicated in Section 11) to the nearest DOLE Regional/Provincial/Field Office.
- b. The DOLE PO/FO shall review the documents submitted by the proponent based on the criteria set for the purpose (Annex H - TUPAD Program Appraisal Sheet).
- c. If found complete and compliant with existing guidelines, the DOLE PO/FO shall endorse the results of the initial evaluation to Regional Office - Technical Support and Services Division (TSSD). Otherwise, the DOLE PO/FO shall notify the proponent of the lacking documents for revision/appropriate action.
- d. The DOLE Regional Project Management Team composed of the Assistant Regional Director, and Chiefs of Technical Support Services Division (TSSD) and Internal Management Services Division (IMSD) shall validate the results of PO/FO evaluation as indicated in the TUPAD Appraisal Sheet and recommend for its approval, disapproval or revision.
- e. If approved, the DOLE RO shall issue the Notice to Proceed (Annex I) to the DOLE PO/FO, who shall then facilitate the provision of assistance to the beneficiaries, as indicated in Section 10 of this Guidelines.
- f. The DOLE PO/FO shall notify the beneficiaries of the schedule of orientation, deployment for work, and pay-out. Likewise, it shall ensure that the beneficiaries perform the assigned tasks or activities under the TUPAD Work Program.

- g. The DOLE PO/FO shall submit to DOLE RO the Daily Time Record (Annex J-1) or Attendance Sheet (Annex J-2) and TUPAD Completion Report (Annex K) and payroll (Annex L), as the case may be, for processing of payment through money remittance service provider (MRSP) or through direct pay-out in case the MRSP is not accessible in the area, or as may be determined by the Secretary.**

For Co-partnership

- a. The proponent shall submit the complete documentary requirements (as indicated in Section 11) to the nearest DOLE Regional/Provincial/Field Office.**
- b. The DOLE PO/FO shall review the documents submitted by the proponent based on the criteria set for the purpose (Annex H - TUPAD Program Appraisal Sheet).**
- c. If found complete and compliant with existing guidelines, the DOLE PO/FO shall endorse the results of the initial evaluation to Regional Office - Technical Support and Services Division. Otherwise, the DOLE PO/FO shall notify the proponent of the lacking documents for revision/appropriate action.**
- d. The DOLE Regional Project Management Team composed of the Assistant Regional Director, and Chiefs of Technical Support Services Division (TSSD) and Internal Management Services Division (IMSD) shall validate the results of PO/FO evaluation as indicated in the TUPAD Appraisal Sheet and recommend for its approval, disapproval or revision.**
- e. The DOLE PO/FO shall endorse the complete documentary requirements to the DOLE RO for signature/appropriate action.**
- f. The DOLE RO-IMSD shall process the disbursement vouchers and prepare Checks or Advice to Debit Account.**
- g. The DOLE RO shall release the Check and issue the Notice to Proceed (Annex I) to the Co-partner, who shall then facilitate the provision of assistance to the beneficiaries, as indicated in Section 10 of this Guidelines. The Co-partner shall issue the corresponding Official Receipt to acknowledge the funds received from DOLE.**
- h. The Co-partner shall inform the DOLE RO/PO/FO of the schedule of implementation, at least three (3) working days prior to the start of work.**
- i. The Co-partner shall notify the beneficiaries of the schedule of orientation, deployment for work, schedule of pay-out, and liquidation of fund releases. Likewise, it shall ensure that the beneficiaries perform the assigned tasks or activities under the TUPAD Work Program. Pay-out can be made through MRSP or through direct pay-out in case the MRSP is not accessible in the area or as may be determined by the Secretary, subject to submission of Daily Time Record (Annex J-1) or Attendance Sheet (Annex J-2) and**



Republic of the Philippines
Department of Education

MAY 28 2026

DepEd MEMORANDUM
No. **035**, s. 2026

**COORDINATION AND DEPLOYMENT OF TUPAD BENEFICIARIES
DURING BRIGADA ESKWELA 2026**

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

1. The Department of Education (DepEd), pursuant to DepEd Memorandum (DM) No. 027, s. 2026 (2026 Brigada Eskwela Implementing Guidelines), continues to strengthen community participation, volunteerism, and stakeholder convergence in preparation for the opening of classes for school year 2026–2027, consistent with existing policies and relevant laws, including Republic Act (RA) No. 8525, the Adopt-a-School Act of 1998, and RA 7160, the Local Government Code of 1991.

2. Further, the 2026 Brigada Eskwela Implementing Guidelines complement the objectives of DepEd Order (DO) No. 009, s. 2026 titled Guidelines on the Implementation of the Three-Term School Calendar in Basic Education. Specifically, it complements the Opening Block, which includes learner readiness checks, school organization, campus preparation, and transition activities necessary prior to the commencement of uninterrupted classroom instruction during the Instructional Block.

3. In support thereof, DepEd recognizes the potential convergence with the Department of Labor and Employment's (DOLE) Tulong Panghanapbuhay sa Ating Disadvantaged/Displaced Workers (TUPAD) Program pursuant to DOLE Department Order No. 239, s. 2023¹, as amended by DOLE Department Order No. 239-B, s. 2026², which provides temporary employment opportunities for disadvantaged, displaced, and vulnerable workers through community-based activities and public service-oriented initiatives.

4. These Guidelines likewise operationalize and complement the provisions of the Memorandum of Agreement between DepEd and DOLE (DepEd-DOLE MOA) relative to the implementation of TUPAD-supported Brigada Eskwela activities in public schools nationwide. The MOA intends to provide short-term wage employment, as well as skills-building and community engagement opportunities for eligible

¹ Guidelines in the Implementation of the Department of Labor and Employment Integrated Livelihood and Emergency Employment Program (DILEEP)

² Amending DO 239-23: Guidelines in the Implementation of the DILEEP



beneficiaries, while improving and preparing public school facilities to ensure a safer, more resilient, and more conducive learning environment for public school learners, teachers, and school personnel.

5. Considering the manpower requirements of schools during Brigada Eskwela and the Opening Block implementation, there is a need to provide operational guidance to DepEd field offices and schools relative to the coordination, deployment, supervision, and monitoring of TUPAD beneficiaries who may assist in authorized school preparation and campus maintenance activities, particularly among identified high-enrollment and large school categories requiring additional operational support during school preparation activities.

6. These Guidelines shall apply to identified public elementary and secondary schools participating in Brigada Eskwela 2026 and covered under approved convergence and manpower support mechanisms, subject to the availability of resources and approved support mechanisms.

7. Priority consideration for possible deployment support may be given to Mega, Extremely Large, and Very Large schools, as well as schools located in underserved and underserved areas, geographically isolated and disadvantaged areas (GIDAs), and disaster-affected communities, taking into account classroom volume, learner population, campus maintenance requirements, and operational readiness needs during Brigada Eskwela and Opening Block implementation.

8. The schools division offices (SDOs) shall facilitate the submission of the list of identified participating schools and their corresponding classroom requirements to the concerned DOLE offices, consistent with the reporting and coordination mechanisms under the DepEd-DOLE MOA. The indicative list of participating schools, their corresponding school size classifications, and legislative district references shall be included in the enclosure attached to this Memorandum.

9. Concerned DOLE offices may be contacted regarding possible assistance under the TUPAD Program, subject to existing DOLE guidelines, beneficiary validation procedures, and availability of funds.

10. SDOs shall consult various stakeholders in identifying the beneficiaries, subject to the beneficiary validation, assessment, and approval procedures of the concerned implementing agencies.

11. Parents, and guardians of enrolled learners shall be prioritized as beneficiaries to ensure that the assistance or allowance they receive directly supports the educational needs and welfare of the learners.

12. The concerned DOLE provincial or field offices shall receive the list of beneficiaries on or before May 29, 2026. Thereafter, they shall transmit the approved list of beneficiaries to the corresponding DepEd SDOs on or before June 3, 2026, for coordination and deployment to participating schools. The SDOs shall thereafter endorse the deployment assignments to the concerned school heads for supervision and implementation. School heads shall not participate in beneficiary selection or validation processes and shall limit their participation to deployment coordination, supervision, and documentation of authorized school activities.

13. Deployment of workers or beneficiaries under TUPAD or similar assistance programs may be undertaken within the authorized implementation period of

Brigada Eskwela 2026 and the preparatory activities under the Opening Block pursuant to DO 009, s. 2026, subject to existing DOLE guidelines and availability of funds. The engagement period shall not exceed ten days unless otherwise authorized by the concerned implementing agencies.

14. Deployed beneficiaries may assist in authorized non-instructional, non-hazardous, and non-technical activities consistent with the allowable TUPAD work activities identified under the DepEd-DOLE MOA, including:

- a. Classroom cleaning and declogging,
- b. Sanitation and waste management,
- c. Hauling and transfer of school furniture and learning materials,
- d. Vegetation clearing and landscaping,
- e. Repainting and minor campus improvement activities, and
- f. Other school preparation activities authorized by the school head.

15. Deployed beneficiaries shall not be assigned to hazardous, technical, electrical, structural, engineering, or other high-risk activities inconsistent with existing occupational safety standards.

16. All deployed beneficiaries shall report directly to the school head for supervision, work assignment, attendance monitoring, and documentation. School heads shall maintain attendance sheets, deployment records, and accomplishment reports for monitoring and documentation purposes, while SDOs shall oversee division-level consolidation and monitoring of implementation reports. Joint monitoring, validation, and coordination activities may likewise be conducted by DepEd and DOLE field offices, consistent with the implementation and reporting mechanisms.

17. Concerned DOLE offices may provide orientation to beneficiaries on program guidelines, work expectations, occupational safety standards, and allowable work engagements pursuant to the provisions of the DepEd-DOLE MOA.

18. Payment of wages, insurance coverage, and other labor-related benefits of beneficiaries engaged under TUPAD, or similar assistance programs, shall remain subject to applicable DOLE guidelines and existing budgeting, accounting, and auditing regulations. No DepEd funds shall be utilized for payment of wages and labor-related benefits under TUPAD implementation unless otherwise authorized by law.

19. Nothing in these Guidelines shall be construed as transferring the authority of beneficiary selection, labor processing, wage determination, or fund administration from agencies vested with such authority from agencies vested with such authority under applicable policies and issuances.

20. These Guidelines shall serve as supplemental operational guidance and shall not amend, modify, or supersede existing DepEd policies on Brigada Eskwela, school safety, learner protection, volunteerism, and the implementation of the Three-Term School Calendar.

21. Implementation of these Guidelines shall be consistent with the provisions of the DepEd-DOLE MOA on the implementation of TUPAD-supported Brigada Eskwela activities.

22. For further inquiries, the **Office of the Undersecretary for Governance and Operations**, Department of Education, 22nd floor, Techzone Building, Brgy. San Antonio, Makati City, through email at ouops@deped.gov.ph.

23. Immediate dissemination of this Memorandum is desired.

By Authority of the Secretary:


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



Encl.:

As stated

References:

DepEd Order (No. 009, s. 2026)

DepEd Memorandum (No. 027, s. 2026)

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

BUREAUS AND OFFICES
CALENDAR
CAMPAIGN
MONITORING AND EVALUATION
OFFICIALS

PARTNERSHIPS
PROGRAMS
SCHOOLS
TEACHERS



DEPARTMENT ORDER NO. 239-B
Series of 2026

**AMENDING DEPARTMENT ORDER NO. 239-23, OTHERWISE KNOWN AS THE
GUIDELINES IN THE IMPLEMENTATION OF THE DOLE INTEGRATED
LIVELIHOOD AND EMERGENCY EMPLOYMENT PROGRAM**

To enhance the implementation of the DOLE Integrated Livelihood and Emergency Employment Program (DILEEP), the provisions of Department Order (D.O.) No. 239-23 specified herein are hereby amended, as follows¹:

1. Section 2 is hereby amended to read:

Section 2. Objectives. *The DILEEP seeks to reduce vulnerability to risks of the disadvantaged workers and to augment the income of workers by providing and enhancing work and income opportunities through: (1) emergency employment; (2) entrepreneurship and sustainable livelihood; (3) **training and skills acquisition; and (4) linkage to employment facilitation services.***

2. Section 4 is hereby amended to read:

Section 4. Guiding Principles. *The implementation of the DILP and TUPAD Program shall, at all times, observe the following principles: 1) convergence of services through complementation of resources in the delivery of interventions; 2) **promotion of technology-driven, climate-resilient, and resource-based livelihood projects; 3) promotion of sustainable livelihoods and social enterprises; 4) decentralization; and 5) promotion of accessibility.***

3. Section 8 is hereby amended to read:

Section 8. Qualified Beneficiaries. *All disadvantaged workers aged 18 years and above are qualified beneficiaries of the TUPAD Program, except for government employees, regardless of status of employment (permanent, contractual, project-based), including those who are regularly receiving honorarium or allowances for work performed.*

*Only one **eligible** member per family shall avail of the assistance once in a calendar year, except in cases of natural or human-induced calamity. For purposes of this provision, “family” refers to the nuclear family, which is the basic social unit composed of parent/s or legally recognized guardian/s and other biological, adopted, or legally entrusted*

¹ Amendments are in bold letters.

child/children living together in one dwelling unit. A solo parent or a single legal guardian residing with his or her child/children shall be considered as a family.²

4. Section 9 is hereby amended to read:

Section 9. Eligible Projects. *Qualified beneficiaries shall be engaged in projects aimed at (i) disaster risk reduction and mitigation; (ii) emergency preparedness; (iii) environmental conservation; (iv) early recovery and rehabilitation; and (v) provision of necessary administrative, clerical or logistical support to eligible projects. Under no circumstances shall a beneficiary be deployed as a substitute for regular, contractual, or job order positions.*

5. Section 11 is hereby amended to read:

Section 11. Requirements for Availment of TUPAD Program.

a. For the Beneficiaries

xxx

In addition to the government-issued identification card, senior citizens, pregnant women, and persons with disabilities (PWDs) shall submit a Certification of Fit to Work in relation to the specific tasks to be performed under the eligible project, to be issued by the Local Health Unit or other private health office.

6. Section 12 is hereby amended to read:

Section 12. Procedures in the Processing of Applications for the TUPAD Program.

For Direct Administration and Co-partnership

In cases where the beneficiary is unable to personally claim his/her wages, the authorized representative, as reflected in the TUPAD profile form who must be an immediate family member of the beneficiary, may claim the wages on behalf of the latter, subject to submission of the following:

- 1. Letter from the TUPAD beneficiary authorizing the representative;**
- 2. Proof of relationship with the beneficiary (e.g. birth or marriage certificate)**
- 3. Valid government-issued I.D. of both the beneficiary and the authorized representative**

² NAC Resolution No. 1, Series of 2026, "A Resolution Harmonizing the Definition of Household in Republic Act No. 11310 and its Implementing Rules and Regulations thereby Adopting Family as a Unit of Intervention in the Pantawid Pamilyang Pilipino Program (4Ps)".

In the event of the death of a beneficiary, the authorized representative may claim the wages, subject to submission of the death certificate of the beneficiary and to Nos. 2 and 3 of the immediately preceding paragraph.

Only wages corresponding to the number of days actually worked by the beneficiary prior to death shall be processed for release.

The DOLE Regional or Provincial/Field offices shall verify the authenticity and completeness of the submitted documents prior to the release of wages.

xxx

The DOLE PO/FO or Co-partner shall notify the beneficiaries of the schedule of orientation, deployment for work, schedule of payout, and liquidation of fund releases. Likewise, it shall ensure that the beneficiaries perform the assigned tasks or activities under the TUPAD Work Program.

Wage payment shall be facilitated through a money remittance service provider (MRSP) or a digital payment platform, or by their duly authorized paymaster. Direct payout may only be allowed in cases where MRSP or digital payment platform is not accessible in the area or due to logistical constraints.

The orientation of TUPAD beneficiaries, as well as direct payouts in cases where such is allowed, shall be conducted in a public facility such as, but not limited to, covered courts, multi-purpose halls, malls, convention centers, covered arenas/stadiums, and gymnasiums.

xxx

For Co-partnership

xxx

j. The co-partner shall submit the documentary requirements for liquidation in compliance with COA Circular No. 2012-001, including Report on Monthly Disbursement if implemented through LGU (Annex V), or monthly fund utilization report if implemented through an NGO/PO (Annex W).

7. Section 15 is hereby amended to read:

Section 15. Qualified Beneficiaries.

xxx

The following are also qualified as beneficiaries:

- a. *Indigenous peoples*³
- b. *Parents/Guardians* of child laborers who have been profiled by DOLE³
- c. *Technical Education and Skills Development Authority (TESDA) graduates*
- d. *Micro-establishments' beneficiaries of National Wages and Productivity Commission (NWPC)'s and Regional Tripartite Wages and Productivity Boards (RTWPB)'s Productivity Improvement Trainings.*
- e. *Labor organizations and workers' associations under the Bureau of Labor Relations (BLR)'s Workers Organization Development Program (WODP) Plus*
- f. ***Micro-entrepreneur***⁴ under the Bureau of Working Conditions (BWC)'s *Technical and Advisory Visits*

8. Section 16 is hereby amended to read:

Section 16. Eligible and Ineligible Projects and/or Project Components. Eligible projects include undertakings that support the needs of workers, enhance or augment their livelihood or income, and encourage entrepreneurship that are aligned with the development needs of the community taking into consideration the regional or local development priorities such as farm/off-farm/non-farm livelihood diversification and key employment-generating sector (KEGS) – related projects.

Subject to compliance with regulatory requirements, project components may include, but not limited to, acquisition or setting up of facilities that are essential to support start-up projects or enhance existing ones, including the construction of livestock fences, greenhouses, pigpens, poultry houses, and fish cages; and acquisition of vehicles used exclusively for agricultural purposes (e.g. tractors, trailers, and traction engines) and motorcycles or electric bikes used solely as mobile food carts, or for sourcing of supplies essential for the project, and for vending operations.

xxx

The following are ineligible for funding by DOLE under the DILP:

- a. *Micro-lending projects;*
- b. *Projects involving major construction works; and*
- c. ***Purchase of motor vehicles***⁵.

9. Section 19 is hereby amended to read:

Section 19. Procedures in the Processing of Applications for the DILP.

xxx

³ Indigenous peoples and parents/guardians of child laborers who have been profiled by DOLE, may avail of DILP assistance regardless of whether they are active or exited beneficiaries of *Pantawid Pamilyang Pilipino Program (4Ps)*.

⁴ Micro-entrepreneur refers to the owner and operator of a micro-establishment employing one (1) to nine (9) workers.

⁵ Motor vehicle refers to any vehicle propelled by any power other than muscular power using the public highways, except road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, fork-lifts, amphibian trucks, and cranes if not used on public highways, vehicles which run only on rails or tracks, and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes per R.A. 4136, an Act to Compile the Laws relative to Land.

For Co-partnership

xxx

k. The co-partner shall submit the documentary requirements for liquidation in compliance with COA Circular No. 2012-001, including Report on Monthly Disbursement if implemented through LGU (Annex V), or monthly fund utilization report if implemented through an NGO/PO (Annex W).

10. Section 22 is hereby amended to read:

Section 22. Co-partner.

xxx

The Bureau of Workers with Special Concerns (BWSC) and the DOLE Regional Office shall maintain a registry of co-partners containing updated information on their financial accountabilities and project implementation status. This registry shall be used as reference for validation and monitoring of program implementation.

11. Section 26 is hereby amended to read:

Section 26. Planning, Targeting and Fund Distribution. The criteria for the planning, targeting and fund distribution of the DILEEP shall be based on the official statistics and other verifiable factors, including but not limited to poverty incidence and magnitude of poverty; frequency of disasters or calamities; classification of Local Government Units (LGUs) by income classes, with priority given to lower-income LGUs; underserved and unserved areas particularly geographically isolated and disadvantaged areas (GIDA); and the region's absorptive capacity.

Further, DILP and TUPAD funds shall be allocated to the disadvantaged workers such as the seasonal workers (e.g., farmers, fisherfolk, sugar workers), persons with disabilities (PWDs), senior citizens, former rebels, parents/guardians of child laborers, women, families of Kasambahays, indigenous peoples, agrarian reform beneficiaries (ARBs), **displaced workers, and other vulnerable sectors."**

All provisions of rules, regulations, issuances, and Department and Administrative Orders inconsistent herewith are hereby repealed or modified accordingly.

This Order shall take effect fifteen (15) days after its publication in a newspaper of general circulation.


BENEDICTO ERNESTO R. BITONIO, JR.
Officer-in-Charge, Office of the Secretary



Department of Labor and Employment
Office of the Secretary



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Annexes
(based on Department Order No. 239-23)

Annexes

Document/Forms

- D Profile of TUPAD Beneficiaries
- G Memorandum of Agreement between DOLE and the Co-partner for the Implementation of TUPAD Program
- R Memorandum of Agreement between DOLE and the Co-partner for the Implementation of DILP

**Memorandum of Agreement between DOLE
and the Co-partner for the Implementation of TUPAD Program**

KNOW ALL MEN BY THESE PRESENTS:

This Memorandum of Agreement (MOA) made and entered into by and between:

The **DEPARTMENT OF LABOR AND EMPLOYMENT REGIONAL OFFICE** No. _____, a government office existing by virtue of the laws of the Republic of the Philippines with principal office address at _____, represented herein by its Regional Director, _____, and herein referred to as "**DOLE-RO** ___"; and

The (Name of Proponent), with principal addresses at _____ represented herein by its (Authorized signatory/representative of the Co-partner), herein referred to as "**Co-partner**".

-WITNESSETH-

WHEREAS, it is the National Government's policy to implement poverty alleviation project in all regions;

WHEREAS, the Department of Labor and Employment (DOLE) is mandated to promote gainful employment opportunities, develop human resources, protect workers and promote their welfare, and maintain industrial peace;

WHEREAS, the DOLE provides assistance to help disadvantaged workers in coping with the closure or slowing down of operations of companies as a result of economic disruptions and/or the occurrence of natural disasters, calamities, or armed conflicts that affect their economic base and to augment the meager income of the disadvantaged workers under its **TULONG PANGHANAPBUHAY SA ATING DISADVANTAGED WORKERS (TUPAD) PROGRAM**, pursuant to the provisions of D.O. No. _____, series of 20____;

WHEREAS, the **DOLE-RO** ___ has been given the responsibility to implement the TUPAD Program to provide temporary wage employment to the disadvantaged workers for a period of _____ days;

WHEREAS, this partnership is vital to ensure the successful implementation of the said projects and achieve their desired social outcomes;

NOW, THEREFORE, for and in consideration of the foregoing premises, the parties hereto have agreed to enter into this Memorandum of Agreement under the following terms and conditions:

I. RESPONSIBILITIES OF THE PARTIES

A. The DOLE Regional Office __ shall:

1. Provide the following package of services:
 1. 100% wage for work rendered based on highest prevailing minimum wage in the region;
 2. Orientation on basic safety and health, emergency first aid, (to be provided either by DOLE or Co-partner);
 3. Personal Protective Equipment (PPE) such as TUPAD t-shirt (c/o DOLE); (Other PPEs may be provided in case of hazardous work as specified in OSH Standards, S1989) (to be provided either by DOLE or Co-partner);
 4. Appropriate training; and
 5. Micro-insurance
2. Provide orientation/briefing to the **Co-partner** prior to issuance of fund assistance to ensure that both the technical and administrative concerns relative to the Project are adequately addressed;
3. Monitor and inspect the project implementation on a regular basis; and verify the liquidation reports and authenticity of payroll of the Co-partner;
4. Adhere to the accounting and auditing requirements of fund transfers to the Co-partner per COA Circular 2007-001 and 2012-001;
5. Demand the refund of unused funds or savings after project completion and the refund of any disallowed amount as a result of financial audit by the DOLE and/or the Commission on Audit, as well as issue an Official Receipt (OR) for the refunded unexpended balance or disallowance remitted by the Co-partner;
6. Issue Certificate of Completion of the project, upon submission of complete liquidation reports; and
7. Institute appropriate actions against the concerned Co-partner which may include, among others, suspension or termination of the project, retrieval of equipment, in case of violation of the provisions of this MOA and/or legal action for misuse of approved and released funds, refund of unused funds upon project completion, the legal costs of which shall be shouldered by the Co-partner.

B. The Co-partner shall:

1. Submit the profile of authorized representative/s who will transact with the DOLE and the beneficiaries relative to the provision of assistance;
2. Identify community work projects and engage the beneficiaries for the period of _____ days starting from ___ date ___ to ___ date ___, specifically in Barangay/Municipality of _____, Province of _____;
3. Provide equity or counterpart equivalent to at least twenty percent (20%) of the total project cost;
4. Adhere to the TUPAD Program guidelines and procedures as stipulated in DO No. _____, and other relevant government regulations;

5. Implement the TUPAD Program based on the approved project proposal (for projects to be implemented for 31 - 90 days)/work program (for projects to be implemented from 10- 30 days) which forms as an integral part of this Agreement, in accordance with the approved program objectives, standards, systems and procedures for implementation, time schedule, as well as the attached approved work program;
6. Deposit the check received for the purpose to their respective authorized depository banks. It shall issue corresponding Official Receipt (OR) in acknowledgement thereof;
7. Keep the **DOLE-RO** __ informed at least three (3) working days before the actual date of implementation of the project;
8. Utilize the amount received from **DOLE-RO** __ solely for the approved project/s and/or for the purpose and line items as specified in the approved project proposals;
9. Shall not use the funds received from DOLE for payment of additional compensation or in the creation of new positions or augmentation of salaries of regular personnel of **Co-partner** officers and members/employees, or for other benefits in the form of allowances, incentive pay, bonuses, honorarium or other forms of additional compensation, and for purchase of motor vehicles;
10. Keep and maintain separate subsidiary record for the project funds;
11. Submit to **DOLE-RO** __ on or before (indicate the prescribe date of submission of the liquidation report) ***the documentary requirements for liquidation in compliance with COA Circular No. 2012-001, including Report on Monthly Disbursement (duly stamped received by COA), if implemented through LGU, or monthly Fund Utilization Report (verified/duly stamped received by the internal auditor or equivalent official of DOLE), if implemented through an NGO/PO.***
12. Return to **DOLE-RO** __ any unused funds or savings immediately after project completion and any disallowed amount as a result of financial audit by the DOLE and/or the Commission on Audit;
13. Allow access to or make available all records and facilities pertaining to the project for the visitorial audit and examination of the DOLE and/or COA authorized representative/s; and
14. Prepare a separate proposal and MOA for the provision of skills and entrepreneurship training (if to be provided, based on the willingness of beneficiaries).

C. MODIFICATION/AMENDMENT AND EFFECTIVITY

1. Any modification/amendment to this Agreement shall be subject to the mutual consent of the parties hereto;
2. Any deviation from the approved project proposal shall require approval from the **DOLE-RO** __. In case of unauthorized deviations, the Co-partner shall be obliged to return any unutilized portion of the financial assistance without need of prior demand from DOLE; and
3. This Agreement takes effect upon signing of the parties hereto and shall remain in force for the duration of the implementation of the project.

IN WITNESS WHEREOF, the parties have hereunder affixed their signatures this _____ day of _____, 20_____.

DEPARTMENT OF LABOR AND EMPLOYMENT
REGIONAL OFFICE No. _____

LOCAL GOVERNMENT UNIT OF

or Co-partner

By:

By:

(Signature over Printed Name)
Regional Director

(Signature over Printed Name)
LGU or Co-partner Representative

Signed in the Presence of:

(Signature over Printed Name)
Witness

(Signature over Printed Name)
Witness

ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES)
CITY OF _____) S.S.

BEFORE ME, in the City of _____, this _____ day of _____ 20____, personally appeared the following:

NAME	VALID IDENTIFICATION CARD/NUMBER	DATE/PLACE OF ISSUE
1.		
2.		

All known to me and to me known to be the same persons who executed the foregoing instrument and acknowledged before me that the same is their free and voluntary act and deed as well as those of the entities they represent.

Said instrument refers to a Memorandum of Agreement consisting of _____ pages including this page of acknowledgement, signed by the parties and their witnesses and sealed with my notarial seal.

NOTARY PUBLIC

Book No. _____;
Doc. No. _____;
Page No. _____;
Series of 20_____.

WHEREAS, the DOLE-RO __ has been given the responsibility to implement the DOLE Integrated Livelihood Program;

WHEREAS, the DOLE-RO __ shall implement (livelihood formation or enhancement or restoration) in the Municipality/ies of _____, Province of _____, in partnership with (Name of Proponent) as co-partner;

WHEREAS, this partnership is vital to ensure the successful implementation of the said projects and achieve their desired social outcomes;

WHEREAS, the PROPONENT Co-partner (if NGO/PO) has been accredited by DOLE-RO __ to implement the proposed project of (Name of Proponent), particularly the (Name and Nature of Project) located in _____;

NOW, THEREFORE, for and in consideration of the foregoing premises, the parties hereto have agreed to enter into this Memorandum of Agreement under the following terms and conditions:

I. RESPONSIBILITIES OF THE PARTIES:

A. The DOLE-RO __ shall:

1. Provide the fund assistance for working capital to the **PROponent Co-partner** of the approved project amounting to (Amount in Words) only (P_____.00), to be used exclusively for the implementation of the project. Funding assistance may be released in full or in tranches depending on the nature and the need of the project. For releases in tranches, schedule and amount of releases shall be in accordance with related provisions in COA Circular Nos. 2012-001 and 2007-001;
2. In case the fund assistance includes allocation for acquisition of equipment, purchase of the necessary equipment indicated in the approved project proposal should comply with RA 9184 (Government Procurement Reform Act) and government accounting and auditing rules and regulations. All equipment purchased shall be the property of DOLE, to be turned over to the proponent-beneficiary through a Deed of Donation. The **DOLE-RO __** may take appropriate action if the beneficiary has deviated from the terms and conditions of the Deed of Donation;
3. Conduct regular inventory of the equipment, together with the **PROponent Co-partner**, to determine their physical condition;
4. Provide orientation/briefing to **PROponent Co-partner** prior to issuance of fund assistance to ensure that both the technical and administrative concerns relative to the project are adequately addressed;
5. Provide technical assistance to the **PROponent Co-partner** whenever necessary;

6. Monitor and inspect the project implementation together with the **PROPONENT Co-partner** and verify the financial records and reports of the **PROPONENT Co-partner**;
7. Adhere to the accounting and auditing requirements of fund transfers to the **PROPONENT Co-partner** per COA Circular Nos. 2007-001 and 2012-001 such as, among others, maintenance of subsidiary ledger of cash transferred pertaining to the project, drawing Journal Vouchers to take up financial reports of **PROPONENT Co-partner** as well as taking up liquidation and COA CSBs issued;
8. Demand the refund of unused funds or savings after project completion and the refund of any disallowed amount as a result of financial audit by the DOLE and/or the Commission on Audit, as well as issue an Official Receipt (OR) for unexpended balance and the refunded disallowance remitted by the **PROPONENT Co-partner**;
9. Issue Certificate of Completion of Procurement upon completion of procurement of assistance;
10. Institute appropriate actions against the concerned **PROPONENT Co-partner**, which may include, among others, suspension or termination of the project in case of violation of the provisions of this MOA and/or legal action for misuse of approved and released funds, non-return of unused funds, the legal costs of which shall be shouldered by the **PROPONENT Co-partner**.

B. The PROPONENT Co-partner shall:

1. Submit profile of authorized representative/s who will transact with the DOLE and the beneficiaries relative to the provision of assistance;
2. Implement the approved livelihood project proposal which form as an integral part of this Agreement, in accordance with the approved project objectives, standards, systems and procedures for project implementation, time schedule, and the project cost estimates;
3. Procure the necessary raw materials, equipment, and tools and jigs indicated in the approved project proposal in accordance with government accounting and auditing rules and regulations and RA 9184, as applicable, within three (3) months from receipt of project funds;
4. Provide equity or counterpart which is equivalent to at least twenty percent (20%) of the total project cost in the amount of (Amount in Words) only (Php_____.00) for the supervision and monitoring of the project or for other needs related to the project;
5. Adhere to D.O. No. _____, the Revised DILEEP guidelines and other relevant government regulations;
6. Deposit the check received for the purpose to their authorized depository bank. It shall issue corresponding Official Receipt (OR) to acknowledge funds received from **DOLE-RO** ___;

7. Utilize the amount received from **DOLE-RO** ___ solely for the above-mentioned approved project and/or for the purpose and line items as specified in the approved project proposals. In no case shall the funds be used for payment of additional compensation or in the creation of new positions or augmentation of salaries of regular personnel of PROPONENT Co-partner officers and members/employees, or for other benefits in the form of allowances, incentive pay, bonuses, honorarium or other forms of additional compensation, and for purchase of motor vehicles, for money market placement, time deposit and other forms of investments not related to the project;
8. Return to **DOLE-RO** ___ any unused funds or savings upon completion of procurement of all necessary project requirements as stated/itemized in the approved project proposal and any disallowed amount as a result of financial audit by the DOLE and/or the Commission on Audit;
9. Allow access to or make available all records and facilities pertaining to the project for the visitorial audit and examination of the DOLE and/or COA authorized representative/s;
10. Create a Project Management Team and identify their respective roles and responsibilities*;
11. Ensure the implementation of a profit-sharing scheme*;
12. Ensure that streamers/banners and signages bear the DOLE and DILP Logo and are prominently displayed in the project site and training venue;
13. Ensure that product packaging/labeling shall bear the DOLE and DILP Logo indicating that it is a DOLE - assisted project*;
14. Be responsible for the storage and maintenance of the equipment. It shall secure written approval from DOLE for transfer of any equipment from the project site to another location. In case the project ceases to operate within 1-year period, the proponent shall notify the **DOLE-RO** ___;
15. Keep and maintain separate account and financial records/subsidiary records for funds received from **DOLE-RO** ___ in accordance with generally accepted accounting principles. Funds shall not be mingled with other funds owned and controlled by the PROPONENT Co-partner;
16. Submit to **DOLE-RO** ___ on or before (indicate the prescribe date of submission of the liquidation report) ***the documentary requirements for liquidation in compliance with COA Circular No. 2012-001, including Report on Monthly Disbursement (duly stamped received by COA), if implemented through LGU, or monthly Fund Utilization Report (verified/duly stamped received by the internal auditor or equivalent official of DOLE), if implemented through an NGO/PO.***
17. Secure prior approval of the **DOLE-RO** ___ in case of deviation from the approved project proposal; and
18. Monitor the projects and submit regular quarterly and annual progress reports to **DOLE PO/FO**.

*Note: As applicable

II. COMMENCEMENT OF PROJECT IMPLEMENTATION

The implementation of the project covered by this Agreement shall start, as soon as practicable, after the receipt of equipment and other materials needed for project operation, subject to adjustments upon written request of the **PROPONENT Co-partner** to the **DOLE-RO** ___.

III. MODIFICATION/AMENDMENT AND EFFECTIVITY

1. Any modification/amendment to this Agreement shall be subject to the mutual consent of the parties hereto;
2. Any deviation from the approved project proposal shall require approval from the **DOLE-RO** ___. In case of unauthorized deviations, the **PROPONENT Co-partner** shall be obliged to return any unutilized portion of the financial assistance without need of prior demand from DOLE. Unauthorized deviations shall also give the DOLE the right to stop payment of the check and/or succeeding releases covering the amount of the grant; and
3. This Agreement takes effect upon signing of the parties hereto and shall remain in force until mutually revoked by both parties.

IN WITNESS WHEREOF, the parties have hereunder affixed their signatures this day of _____ 20__.

DEPARTMENT OF LABOR AND EMPLOYMENT
REGIONAL OFFICE No. _____

LOCAL GOVERNMENT UNIT OF

or Co-partner

By:

By:

(Signature over Printed Name)
Regional Director

(Signature over Printed Name)
LGU or Co-partner Representative

Signed in the Presence of:

(Signature over Printed Name)
Witness

(Signature over Printed Name)
Witness

Note: The forms may be modified as necessary.

ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES)
CITY OF _____) S.S.

BEFORE ME, in the City of _____, this _____ day of _____ 20____, personally appeared the following:

NAME	VALID IDENTIFICATION CARD/NUMBER	DATE/PLACE OF ISSUE
1.		
2.		

All known to me and to me known to be the same persons who executed the foregoing instrument and acknowledged before me that the same is their free and voluntary act and deed as well as those of the entities they represent.

Said instrument refers to a Memorandum of Agreement consisting of _____ pages including this page of acknowledgement, signed by the parties and their witnesses and sealed with my notarial seal.

NOTARY PUBLIC

Book No. _____;
Doc. No. _____;
Page No. _____;
Series of 20____.