



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
Division of City Schools – Tagbilaran City

**Office of the Schools Division  
Superintendent**

September 23, 2025

DIVISION MEMORANDUM  
No. 682, s. 2025

**GUIDELINES ON THE USE OF BALANCES FROM FISCAL YEAR 2024  
(REPUBLIC ACT NO. 11975) FUNDS UNDER THE LEARNING  
SYSTEMS STRAND**

TO: Assistant Schools Division Superintendent  
Chief, CID and SGOD  
Education Program Supervisors  
All Public Elementary and Secondary Principals  
All Others Concerned

1. This Office, through the Curriculum Implementation Division, hereby disseminates DepEd Order No. 028, s. 2025 titled “**Guidelines on the Use of Balances from Fiscal Year 2024 (Republic Act No. 11975) Funds under the Learning Systems Strand**”.
2. For more details, please see attached enclosures.
3. For immediate dissemination and strict compliance.

**WILFREDA D. BONGALOS PhD, CESO V**  
Schools Division Superintendent

WDB/JAAL/CID/jtb



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Republic of the Philippines  
Department of Education

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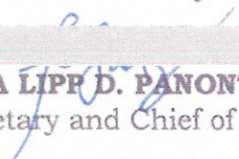
DepEd ORDER  
No. 028, s. 2025


**GUIDELINES ON THE USE OF BALANCES FROM FISCAL YEAR 2024  
(REPUBLIC ACT NO. 11975) FUNDS UNDER THE LEARNING  
SYSTEMS STRAND**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Public Elementary and Secondary School Heads  
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Guidelines on the Use of Balances from Fiscal Year 2024 (Republic Act No. 11975) Funds Under the Learning Systems (LS) Strand**.
2. This Order provides guidelines on the use of balances of unobligated Program Support Funds (PSFs) downloaded and/or directly released to regional offices for the implementation of programs, activities, and projects (PAPs), which shall be discontinued as the PSFs remain unobligated and the PAPs are no longer deemed aligned with the current priorities of the LS Strand. The unobligated PSFs shall be used for PAPs within the same line item that are identified as urgent and priority.
3. All Orders and other related issuances, rules, regulations, and provisions that are inconsistent with this Order are repealed, rescinded, or modified accordingly.
4. This Order shall take effect immediately upon its publication on the DepEd website. Certified copies of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.
5. For inquiries or concerns, please contact the **Office of the Undersecretary for Learning Systems**, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City, through email at [ouct@deped.gov.ph](mailto:ouct@deped.gov.ph).
6. Immediate dissemination of and strict compliance with this Order is directed.

By Authority of the Secretary:

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

  
**DR. CARMELA C. ORACION**  
Assistant Secretary  
Officer-in-Charge  
Office of the Undersecretary  
for Learning Systems

**ATTY. EDSON BYRON K. SY**  
Assistant Secretary  
Officer-in-Charge  
Office of the Undersecretary for Finance

Encl.:

As stated

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

EXPENSES  
FUNDS  
POLICY  
PROGRAMS  
RULES AND REGULATIONS

MSCM, JD, MPC, DO Guidelines on the Use of Balances from FY 2024 Funds under the LS Strand  
0313 - September 8, 2025

**GUIDELINES ON THE USE OF BALANCES FROM FISCAL YEAR 2024  
(REPUBLIC ACT NO. 11975) FUNDS UNDER THE LEARNING SYSTEMS STRAND**

**I. RATIONALE**

The Philippine Constitution states that “[t]he State shall protect and promote the right of all citizens to quality education at all levels, and shall take appropriate steps to make such education accessible to all”<sup>1</sup> and that “[t]he State shall maintain, and support a complete, adequate and integrated system of education relevant to the needs of the people and society.”<sup>2</sup>

In line with its continuous efforts to provide equitable and quality basic education, the Department of Education (DepEd or Department) has issued this Order for the use of balances of unobligated Program Support Funds (PSFs) downloaded and/or directly released funds for the Fiscal Year (FY) 2024. This Order is designed to utilize existing yet unobligated funds for chosen priority projects within the same line item in compliance with the General Appropriations Act for Fiscal Year 2024 and the National Budget Circular No. 592.

The primary objective of the planned use of balances of PSFs is to expedite the utilization of resources under the Learning Systems (LS) Strand. In line with this, the reprioritization of funds towards priority programs, activities, projects (PAPs), ensures that PSFs are directed toward urgent and high-impact needs while strengthening fiscal responsibility. The failure to use these unobligated funds may result in underperformance of programs, missed opportunities to address pressing educational requirements, and delays in service delivery.

**II. SCOPE**

This Order serves as a directive to Regional Offices (ROs) regarding the use of balances of unobligated funds the FY 2024 for priority PAPs identified by the LS Strand.

However, reckoning of these balances shall exclude, subject to further guidelines issued by the Office of the Undersecretary for Learning Systems (OULS), PSFs already allocated for the Academic Recovery and Accessible Learning (ARAL) Program, under the Joint Memorandum dated 17 July 2025.

**III. DEFINITION OF TERMS**

For these guidelines, the following terms are operationally defined:

- a. **Flexible Learning Options (FLO)** refers to a menu of possible learning interventions and pathways responsive to learners' needs, context, circumstances, and diversity. It allows for variations in the organization, approaches, and teaching and learning modalities. It is helpful for learners who are at risk of dropping out, children and youth who are out of school, adults who failed to finish basic education, learners with special needs,

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<sup>1</sup> Article XIV, Sec. 1, 1987 Philippine Constitution.

<sup>2</sup> Article XIV, Sec. 2, 1987 Philippine Constitution.

learners with extreme difficulty in accessing schools, or those who attend overpopulated schools, and learners in an emergency.<sup>3</sup>

- b. **Program / Activity / Project (PAP)** refers to any work process or group of work processes undertaken to realize the outputs and outcomes of an agency. This is represented by an item of appropriation in the national budget.<sup>4</sup>
  - i. **Program.** A group of activities and projects that contribute to a particular outcome. A program should have the following: 1) unique expected results or outcomes; 2) a clear target population or client group external to the agency; 3) a defined method of intervention to achieve the desired result; and 4) a clear management structure that defines accountabilities.<sup>5</sup>
  - ii. **Activity.** A work process that contributes to the implementation of a program, sub-program, or project.<sup>6</sup>
  - iii. **Project.** A special undertaking carried out within a definite timeframe and intended to result in some pre-determined measure of goods and services.<sup>7</sup>
- c. **Program Support Funds** are the funds provided for program implementation at the regional, schools division, or school level to ensure achievement of the target outputs and outcomes of the program. Funds for this may be directly released through the a) General Appropriations Act or DBM Circular on Release of Funds or b) downloaded through Sub-Allotment Release Order (Sub-ARO).
- a. **Related PAPs** refer to PAPs that contribute to a common particular outcome aligned with the objective of this Order, specifically involving operational requirements or support services essential to program delivery.
- d. **Unobligated Allotments** refers to portions or balances of any allotment free from any obligation or encumbrance which are still available after the completion or final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized.<sup>8</sup>

#### IV. POLICY STATEMENT

The DepEd, as part of its commitment to accelerate the delivery of basic education and promote quality education, establishes this Order that shall govern the use of balances, release, and utilization of unobligated funds for the FY 2024 within the same line item to priority strategic PAPs allowing the efficient use of public funds, and the timely implementation of programs, activities, and projects directed towards completing learning resources of students and providing comprehensive toolkits for teachers.

<sup>3</sup> DM-CT-2024-030 dated 29 January 2024, entitled "Guidelines on the Utilization and Reporting of the Program Support Funds for the Alternative Delivery Mode for Fiscal Year 2024."

<sup>4</sup> Page 870, Glossary of Terms, Department of Budget and Management.

<sup>5</sup> Page 870, Glossary of Terms, Department of Budget and Management.

<sup>6</sup> Page 855, Glossary of Terms, Department of Budget and Management.

<sup>7</sup> Page 870, Glossary of Terms, Department of Budget and Management.

<sup>8</sup> Page 875, Glossary of Terms, Department of Budget and Management.

## V. PROCEDURE

The PSFs downloaded to the ROs are allocated to specified PAPs under four (4) categories: (1) Basic Education Curriculum, (2) Flexible Learning Options (both Learning Resources, and Alternative Delivery Modes), (3) Learning Tools and Equipment, and (4) Textbooks and Other Instructional Materials, as enumerated in **Annex A**. The directly released funds to the ROs are detailed in **Annex B**. The amounts therein are based on the budget utilization reports submitted as of 30 June 2025.

Accordingly, a review of the unobligated funds of the covered PAPs has identified unobligated funds from certain PAPs of the ROs under each line item that will be discontinued. Thus, to ensure alignment with the approved purpose of these unobligated funds, the said funds shall be used to support other priority PAPs that are of the same nature as those originally funded within the respective line item, as outlined in **Annex C**.

Thus, the ROs, within fifteen (15) days from the issuance of this Order, are hereby directed to submit to the Office of the Undersecretary for Learning Systems (OULS) the actual balances of their respective funds as of the date of the issuance of this Order. In the event that such balances are insufficient to cover the funding requirements of the priority projects listed in **Annex C**, the same shall likewise be reported to the OULS. The OULS may download additional funds to cover priority projects with insufficient funding subject to the availability of funds.

Any excess amount or resulting balance may be utilized for any other PAPs related to the purpose of this Order, subject to applicable budgeting, accounting, auditing, and procurement laws, rules, and regulations.

Furthermore, for excess and/or unutilized PSFs for FY 2024 further released by the ROs to their respective School Division Offices (SDOs), the ROs shall be granted authority to determine the most appropriate mechanism to optimize the use of such balances — whether through pooling of funds or by providing directives to the SDOs on their utilization — consistent with the priority PAPs identified in this Order, thereby ensuring both efficiency and flexibility.

To facilitate the implementation of this Order, the ROs are requested to allocate a portion of their FY2024 Basic Education Curriculum funds to hire one (1) Technical Assistant III (TA III) for the period 1 September 2025 to 31 December 2025. The Technical Assistant shall focus exclusively on the monitoring of fund utilization and the status of procurement activities relating to LS programs in line with the provisions of this Order. The selection of personnel and overall conduct of the hiring process shall be delegated to the ROs to ensure its timely facilitation. Guidelines for hiring, the TA III's Terms of Reference, and an allocation list of funds for download to the Regional Offices for this purpose shall be provided in a subsequent Joint Memorandum from the LS and Finance Strands.

## VI. FUNDING

The fund shall be sourced from the existing yet unobligated PSFs downloaded and/or directly released funds for FY 2024 to chosen priority PAPs. The purpose of using the balances of the PSFs and/or directly released funds is for the efficient utilization of public funds to ensure that the Department's programs and projects deliver maximum benefits to their intended stakeholders.

The PSFs shall be flexible. This means that the excess funds for any of the abovementioned eligible expenses may be used for other expenses not mentioned in this Order provided that such shall be utilized solely for the conduct of identified priority PAPs.

In case that the downloaded PSFs are insufficient to cover the eligible expenses incurred, local funds or other eligible source/s of funds, such as directly released funds of the ROs, may be utilized for the priority PAPs identified in this Order, subject to the applicable government accounting and auditing rules and regulations.

However, PSFs already allocated for the Academic Recovery and Accessible Learning (ARAL) Program, under the Joint Memorandum dated 17 July 2025<sup>9</sup>, shall not be utilized to fund the priority PAPs identified in **Annex C** of this Order, subject to future guidelines that may be issued by the OULS.

## **VII. MONITORING**

The implementation of this Order shall be closely monitored by the LS Strand, through the OULS, to ensure the integrity, transparency, and effective execution of the use of balances of unobligated PSFs.

Monitoring activities shall include, among others, the regular submission of Physical and Financial Accomplishment Reports by the Regional Office to the OULS and the assessment of these reports by the OULS in compliance with the prescribed guidelines and with the intended purposes under the same line items. The submission of these reports shall be overseen by the Technical Assistant IIIs hired in each RO. Any deviations or irregularities shall be promptly reported to the OULS for appropriate action.

## **VIII. REPEALING CLAUSE**

All previously issued guidelines, rules, and orders governing the initial use of the identified PSFs are hereby repealed or rescinded, including, but not limited to, the following:

<b>Guidelines, Rules, or Order</b>	<b>Issuance Date</b>
DepEd Order No. 12, s. 2022 <sup>10</sup>	15 March 2022
Memorandum DM-CT-2024-030 <sup>11</sup>	29 January 2024
Memorandum DM-CT-2024-072 <sup>12</sup>	13 March 2024
Joint Memorandum dated 18 November 2024 <sup>13</sup>	18 November 2024

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<sup>9</sup> *Guidelines on the Budget Allocation and Fund Utilization for the Academic Recovery and Accessible Learning (ARAL) Program for SY 2025-2026.*

<sup>10</sup> *Policy Guidelines for the Provision of Learning Resources and Needed Devices and Equipment and Funding Relevant Activities for the Implementation of Basic Education-Learning Continuity Plan.*

<sup>11</sup> *Guidelines on the Utilization and Reporting of the Program Support Funds for the Alternative Delivery Mode for Fiscal Year 2024.*

<sup>12</sup> *Guidelines for the Regional Offices on the Utilization of the Downloaded Program Support Funds (PSF) for the Conduct of their Division and Regional Festival of Talents (DFOT and RFOT) for Fiscal Year (FY) 2024.*

<sup>13</sup> *2024 Implementing Guidelines of the Program Support Fund for the Administration of the Rapid Mathematics Assessment (RMA) and Printing of RMA Tools and Mathematics Supplementary Learning Materials.*

Memorandum DM-CT-2024-198<sup>14</sup>  
Memorandum DM-CT-2024-300<sup>15</sup>  
Memorandum DM-CT-2024-294<sup>16</sup>  
Memorandum DM-CT-2025-319<sup>17</sup>

18 June 2024  
29 July 2024  
30 July 2024  
18 February 2025

All other DepEd Orders and related issuances inconsistent with this Order are repealed, rescinded, or modified accordingly. The provisions of this Order and any succeeding guidelines pertaining to the new PAPs funded under existing line items, shall supersede the aforementioned issuances.

#### **IX. TRANSITORY PROVISION**

All PAPs already under procurement and/or payment processes initiated pursuant to previous guidelines and ongoing at the time of effectivity of this Order shall be allowed to continue until its completion, subject to applicable government accounting and auditing rules and regulations. ROs and SDOs are hereby directed to ensure the settlement of payments for obligations arising from duly conducted activities and valid contracts. Any activity commenced thereafter shall be governed by the provisions of this Order.

#### **X. SEPARABILITY**

If any provision of this Order is declared invalid or unenforceable by a court of competent jurisdiction, all other provisions not affected shall remain in force and in effect.

#### **XI. EFFECTIVITY**

This Order shall take effect immediately upon its approval, issuance, and publication on the DepEd website. Certified copies shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.

#### **XII. REFERENCES**

The government issuances related to the use of balances of the PSFs are the following:

a. Republic Act No. 11975 titled, "*General Appropriations Act Fiscal Year 2024;*"

b. National Budget Circular No. 592 titled, "*Guidelines on the Release of Funds for Fiscal Year (FY) 2024.*"

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<sup>14</sup> *Implementing Guidelines on the Release, Utilization, Monitoring, and Reporting of the Program Support Funds (PSF) for the Development of Lesson Scripts and Monitoring and Evaluation Activities for the National Reading Program (NRP), National Mathematics Program (NMP), and Catch-Up Fridays (CAF).*

<sup>15</sup> *Guidelines for the Regional Offices on the Utilization of Downloaded Travel Expenses to the Conduct of Central Office (CO) Initiated Activities.*

<sup>16</sup> *Guidelines for the Regional Offices on the Utilization of Downloaded Travel Expenses to the Conduct of Central Office (CO) Initiated Activities Under Basic Education Curriculum (BEC) Continuing Funds.*

<sup>17</sup> *Utilization of the Directly Released Flexible Learning Options – Learning Resources (FLO-LRS) Fund.*

**Annex A**

Department of Education - Learning Systems Strand  
 Details of Indicative Unobligated PSFs Downloaded to ROs to be Discontinued, FY2024 Continuing Appropriations  
 By Major PAP, by PSF, by Region (as of 30 June 2025)

**2024 Continuing Appropriations**

**A. Textbooks & Other Instructional Materials**

	1	2	3	4	5	6	7	8	9
<b>Regions</b>	Transfer of Program Support Funds (PSF) for the Provision and Distribution of Transition Learning Resources (Lesson Exemplars and Learning Activity Sheets) for the Implementation of the MATATAG Curriculum.	Transfer of Program Support Funds for Production and Distribution of Grade 1 Mathematics Lesson Exemplars (LEs) and Worksheets (WSS) for School Year (SY) 2024-2025.	Transfer of Program Support Funds for the Production of Transition Learning Resources (Lesson Exemplars and Worksheets) for Fourth Quarter - Grade 1.	Transfer of Program Support Funds for the Production of Transition Learning Resources (Lesson Exemplars and Worksheets) for Second Quarter - Grade 7 Music & Arts and Values Education.	Transfer of Program Support Funds (PSF) for the Hauling and Delivery of Elementary Textbooks (TXs) and Teacher's Manuals (TMs).	Transfer of Program Support Funds for Production and Distribution of Kindergarten Lesson Exemplars (LEs) and Worksheets (WSS) for School Year (SY) 2024-2025.	Transfer of Program Support Funds (PSF) to Regions NCR, I, V, VI, VIII and X for the Quality Assurance of Grade 1 Textbooks (TXs) and Teacher's Manuals (TMs) in Six (6) Local Languages.	Transfer of Program Support Funds (PSF) for the Hauling and Delivery Services of various Learning Resources (LRs) in Carmona Warehouse.	Transfer of funds to cover funding requirements for the Conduct of 3rd Rebid Evaluation Workshop of Grades 4,7, and Senior High School (SHS) Textbooks (TXs) and Teacher's Manuals (TMs).
NCR	48,481,012	290,720	4,606,336	2,161,224	338,664	1,099,520	1,874,915	15,615	16,140
CAR	5,511,970	70	-	-	-	-	-	15,615	-
Region I	21,041,609	848,236	965,712	33,028	735,744	40,124	57,549	16,680	12,000
Region II	16,880,995	7,844,401	685,799	440,471	565,024	91,032	-	4,705	1,656
Region III	59,817,015	817,831	5,759,622	937,973	1,442,241	28,290	-	-	5,720
Region IV-A	63,921,567	38,536,673	7,122,101	2,977,352	1,571,072	1,732,746	-	-	56,100
Region IV-B	17,692,664	549,031	691,660	116	877,856	1,310	-	117,490	-
Region V	34,083,402	15,473,328	1,845,738	518,506	1,614,220	893,407	158,600	47,615	71,000
Region VI	38,146,938	3,417,881	3,140,134	495	1,441,726	159,980	192,429	679,460	-
Region VII	39,808,036	9,804,535	2,610,641	149,726	1,283,600	638,920	-	559,285	-
Region VIII	24,542,252	1,880,376	1,391,281	641,242	1,571,232	180,556	394,732	757,725	4,014
Region IX	23,089,891	2,526,981	1,182,925	595,644	875,722	171,631	-	627,200	22,736
Region X	25,791,302	10,865	2,086,693	5,191	1,208,496	3,089	488,232	361,580	15,000
Region XI	23,856,277	533,058	535,378	128	1,056,736	3,506	-	903,240	24,702
Region XII	22,803,971	4,830,779	3,931,808	1,377,357	1,287,704	134,356	-	1,529,385	60,000
CARAGA	15,243,230	2,694,476	1,011,294	341,396	802,624	122,184	-	419,640	-
<b>TOTAL</b>	<b>480,712,131</b>	<b>90,059,241</b>	<b>37,567,122</b>	<b>10,179,849</b>	<b>16,672,661</b>	<b>5,300,651</b>	<b>3,166,457</b>	<b>6,039,620</b>	<b>289,068</b>

	10	11	12	13	14	15	16	17	18
Regions	Transfer of funds to cover funding requirements for Program Support Funds for the Co-Management of DepEd-Developed Learning Resources (DDLRS).	Transfer of funds to cover travel expenses in connection with the conduct of various activities of Bureau Resources-Quality Assurance Division (BLR-QAD).	Transfer of funds to cover travel expenses of Learning Resource Evaluators (LRES) for Co-Management of the Evaluation of DepEd-Developed Learning Resources (DDLRS) - Batch 2.	Transfer of additional funds to cover funding requirements for the Conduct of the Rollout Activity of Learning Resource Evaluators (LRES) for the Quality Assurance of Grade 1 Textbooks (TXs) and Teacher's Manuals (TMs) in Six (6) Local Languages.	Transfer of funds as additional Program Support Fund for the Development, Printing and Delivery of Textbooks (TXs), Teacher's Manuals (TMs) and Provision of Electronic Textbooks and Teacher's Manuals for Grade 1.	Transfer of funds to cover funding requirements for the 3rd Rebid Review Workshop of Revised Grades 4, 7, and Senior High School (SHS) Textbooks (TXs) and Teacher's Manuals (TMs).			Total - Textbooks and Other Instructional Materials)
NCR		80,580	28,000	274,233	102,226	4,040			59,018,946
CAR		55,000	-						5,921,319
Region I		57,423	11,862						23,819,967
Region II		204,400	40,500						26,758,983
Region III		133,200	-						68,941,892
Region IV-A	47,600	192,500	21,000						116,178,711
Region IV-B		65,000							19,995,127
Region V		102,000	38,500						54,846,316
Region VI	153,740	166,705	15,536						47,515,024
Region VII		352,000	28,592						55,235,335
Region VIII		324,000	95,650						31,783,060
Region IX		100,575	47,360						29,240,665
Region X		165,975	-						30,136,423
Region XI	26,975	229,500	849						27,170,349
Region XII		219,000							36,174,360
CARAGA		129,656	29,000						20,793,500
<b>TOTAL</b>	<b>228,315</b>	<b>2,577,514</b>	<b>356,849</b>	<b>274,233</b>	<b>102,226</b>	<b>4,040</b>			<b>653,529,977</b>

**B. Flexible Learning Options (FLO)**

	1	2	3	4	5	6	7	8	9
Regions	Transfer of funds as Program Support Fund (PSF) for Alternative Delivery Mode (ADM) FY 2024.	Transfer of funds for the conduct of various Alternative Delivery Mode Activities.	Transfer of funds for the conduct of Orientation on the Administration, Interpretation, and Utilization of the Independent Learning Readiness Test (ILRT).						Total - Flexible Learning Options
NCR	932,165								932,165
CAR	6,477								6,477
Region I	2,105,135								2,105,135
Region II	654,881								654,881
Region III	109,307								109,307
Region IV-A	2,763,969	4,110,950	576,000						7,450,919
Region IV-B	2,525,971								2,525,971
Region V	2,309,471								2,309,471
Region VI	3,935,185								3,935,185
Region VII	3,506,240								3,506,240
Region VIII	820,279								820,279
Region IX	3,504,156								3,504,156
Region X	102,240								102,240
Region XI	3,367,451								3,367,451
Region XII	4,151,760								4,151,760
CARAGA	5,233,468								5,233,468
<b>TOTAL</b>	<b>36,028,155</b>	<b>4,110,950</b>	<b>576,000</b>						<b>40,715,105</b>

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C. Basic Education Curriculum (BEC)									
	1	2	3	4	5	6	7	8	9
Regions	Transfer of funds to cover funding requirements for the Production of Transition Learning Resources of Grade 1 Lesson Exemplars (LEs) and Worksheets (WSS) for the implementation of the MATATAG Curriculum.	Transfer of funds to cover funding requirements for the Production of Transition Learning Resources and Arts Lesson Exemplars (LEs) and Worksheets (WSS) for the implementation of the MATATAG Curriculum.	Program Support Fund (PSF) for the conduct of National Festival of Talents (NFOT).	Transfer of funds for Travelling Expenses for the Various Activities of Alternative Learning System.	To cover expenses in connection with the conduct of various activities of the Bureau of Learning Delivery-Teaching and Learning Division (BLD-TLD).	To cover expenses in connection with the conduct of Workshops on Inter-Agency Alignment of Senior High School Curriculum, Instructional Design-Framework and Curriculum Guide for Life Skills.	To cover expenses in connection with the conduct of Consultations and Convergence Activities for Senior High School.	To cover expenses in connection with the conduct of series of activities on the Pilot Implementation of the MATATAG Curriculum for Grades 2, 5 and 8.	To cover expenses for the conduct of Orientation of DepEd Field Personnel on the Implementation Guidelines of QAA for the National Certification of Learners in the (SHS-TVL)Track and Expansion of the Number of Competency Assessors (VisMin Cluster).
NCR	-	16,503,706	1,144,061	648,360	304,240	131,300	1,701,360	303,661	
CAR	-	-	-	583,660	314,580	-	42,670	-	
Region I	4,863,505	442,638	57,225	697,960	407,400	12,992	19,770	441,940	
Region II	2,755,628	2,928,933	158,502	751,400	537,760	16,360	32,400	-	
Region III	5,127,092	2,157,254	86,073	768,840	400,320	61,040	53,483		
Region IV-A	97,050,626	24,778,915	552,475	751,340	458,660	3,667,910	182,500	-	
Region IV-B	25,125	120,676	278,784	894,840	545,300	10,800	79,777		
Region V	4,357,861	521,934	249,397	1,039,440	584,260	22,360	189,500		
Region VI	20,118,031	8,992,344	232,192	851,180	1,023,620	28,360	86,110		264,353
Region VII	25,329,480	13,663,890	194,523	647,720	1,010,560	14,180	341,590	753,320	709,081
Region VIII	29,053	7,498	343,616	717,160	499,998	110,091	37,116		217,589
Region IX	2,621,766	1,045,357	103,799	638,900	798,300	15,680	96,639		42,733
Region X	51,274	45,127	4,353	801,880	770,060	-	41,168		33,426
Region XI	4,345,953	897,129	155,264	817,180	816,700	109,260	142,905		198,908
Region XII	13,653,203	249,965	140,071	850,700	844,740	15,180	186,900	741,971	425,720
CARAGA	1,361,254	335,940	24,616	703,260	770,002	15,680	29,243	901,320	181,990
TOTAL	181,689,851	72,691,306	3,724,951	12,163,820	10,086,500	4,231,193	3,263,131	3,142,212	2,073,800

	10	11	12	13	14	15	16	17	18
Regions	To cover expenses in connection with the conduct of series of activities on the Comprehensive Sexuality Education (CSE).	To cover expenses in the conduct of various activities of the Bureau of Learning Delivery-Teaching and Learning Division and other related expenses to support the implementation of activities under Basic Education Curriculum (BEC).	Program Support Funds to cover expenses in connection with the conduct of the 2024 National Tech-Voc Day.	To cover funding requirements for the Subsidy to the Conduct of the Regional Science Technology Fair.	To cover expenses in connection with the conduct of various Bureau of Learning Delivery-Student Inclusion Division (BLD-SID) activities.	To cover expenses in connection with the conduct of Refinement of the Merged K to 10 Arabic Language and Islamic Values Education (ALIVE) Curriculum.	To cover expenses in connection with the conduct of Series of Planning Workshop for the 2025 National Festival of Talents (NFOT).	To cover expenses in connection with the conduct of Bureau of Learning Delivery (BLD) 2024 Year-end Assessment and Planning Workshop for FY 2025.	Total - Basic Education Curriculum
NCR	91,540	49,080	52,363	56,800	39,360				21,025,831
CAR	-	-	-	-	50,700				991,610
Region I	83,619	33,029	28,624	-	45,100		318,450		7,452,252
Region II	59,958	67,232	-	100	66,924				7,375,197
Region III	24,490	80,640	-	5,000	43,200				8,807,432
Region IV-A	88,784	92,940	242,500	-	41,080			594,000	128,501,730
Region IV-B	66,613	162,443	-	55,259	125,320				2,364,937
Region V	146,319	117,664	130,261	1,491	124,150				7,484,637
Region VI	36,607	59,580	71,978	100,000	81,000				31,945,355
Region VII	71,925	69,545	1,615	195	120,000				42,927,624
Region VIII	75,510	85,918	8,499	820	47,683				2,180,551
Region IX	30,349	88,719	-	225	36,000				5,518,467
Region X	28,965	82,967	127,212	-	120,000				2,106,432
Region XI	86,714	176,336	2,324	6,456	97,879	50,250			7,903,258
Region XII	34,125	35,372	-	-	130,000				17,307,947
CARAGA	47,541	16,410	-	-	76,790				4,464,046
<b>TOTAL</b>	<b>973,059</b>	<b>1,217,875</b>	<b>665,376</b>	<b>226,346</b>	<b>1,245,186</b>	<b>50,250</b>	<b>318,450</b>	<b>594,000</b>	<b>298,357,306</b>

D. Learning Tools and Equipment (LTE)									
Regions	1	2	3	4	5	6	7	8	18
	Transfer of funds to cover funding requirements for the Procurement of Science and Mathematics Equipment (SME) Packages to Public Elementary, Junior and Senior High Schools.								Total - Learning Tools and Equipment
NCR	3,068,468								3,068,468
CAR									0
Region I	2,040,321								2,040,321
Region II	1,705,740								1,705,740
Region III	2,369,520								2,369,520
Region IV-A	7,988,445								7,988,445
Region IV-B	4,147,837								4,147,837
Region V	2,302,415								2,302,415
Region VI	1,882,473								1,882,473
Region VII	2,750,291								2,750,291
Region VIII	3,382,442								3,382,442
Region IX	2,331,211								2,331,211
Region X	680,345								680,345
Region XI	5,528,438								5,528,438
Region XII	221,938								221,938
CARAGA	2,105,999								2,105,999
TOTAL	42,505,883								42,505,883
<b>GRAND TOTAL</b>									<b>1,035,108,271</b>

**Annex B**

Department of Education - Learning Systems Strand  
 Details of Indicative Unobligated Directly Released Funds to ROs, 2024 Continuing Appropriations and 2025 Current Appropriations  
 By Major PAP, by Region (as of 30 June 2025)

Regions	Flexible Learning Options - Learning Resources (FLO-LR) FY2024 Unobligated	2024 Total Unobligated
NCR	25,186,145	25,186,145
CAR	1,489,893	1,489,893
Region I	18,768,899	18,768,899
Region II	20,472,954	20,472,954
Region III	338,802	338,802
Region IV-A		
Region IV-B	41,869,860	41,869,860
Region V	3,840,464	3,840,464
Region VI		
Region VII	34,613,689	34,613,689
Region VIII	1,077,978	1,077,978
Region IX	433,626	433,626
Region X	259,100	259,100
Region XI	11,699,255	11,699,255
Region XII	41,196,895	41,196,895
CARAGA	80,311,690	80,311,690
<b>TOTAL</b>	<b>281,559,248</b>	<b>281,559,248</b>



Department of Education - Learning Systems Strand  
 Summary of Priority PAs for Funding from Indicative Unobligated Balances of Directly Released and Downloaded PSFs (FY2024 Continuing Appropriations)

	FROM	TO	FUNDING REQUIREMENT
FUND SOURCE	AMOUNT FOR REALLOCATION	PROPOSED ACTIVITY/PROJECT FOR FUNDING	
Program/Activity/Project		Program/Activity/Project	
<b>2024 CONTINUING APPROPRIATIONS</b>			
<b>A. REGIONAL OFFICES FUNDS</b>	<b>1,316,233,894</b>		<b>1,191,199,000</b>
<b>A.1 DOWNLOADED AS PSF TO ROS</b>	<b>1,035,108,271</b>		<b>941,199,000</b>
Textbooks and Other Instructional Materials	653,529,977	Textbooks and Other Instructional Materials	600,000,000
		Storybooks for Key Stage 1 (Tranche 1)	600,000,000
Flexible Learning Options	40,715,105	Flexible Learning Options	40,000,000
		Printing of Leveled Readers for Key Stage 1 (Tranche 1)	40,000,000
Basic Education Curriculum	298,357,306	Basic Education Curriculum	261,199,000
		Training for SHS Teachers and School Leaders in Pilot Schools	157,000,000
		Hiring of TA IIIs for Finance and Procurement Support in the ROS	4,199,000
		Lesson Guides for Grades 1, 2, and 3 (Tranche 1)	100,000,000
Learning Tools and Equipment	42,505,883	Learning Tools and Equipment	40,000,000
		Sports equipment for MAPEH and sports-related activities in the schools in Key Stage 2 or 3 (Tranche 1)	40,000,000
<b>A.2 DIRECTLY RELEASED FUNDS TO ROS</b>	<b>281,125,623</b>		<b>250,000,000</b>
Flexible Learning Options - Learning Resources (FLO-LR)	281,125,623	Flexible Learning Options - Learning Resources (FLO-LR)	250,000,000
		Learning Packets (Tranche 1)	250,000,000
<b>B. CENTRAL OFFICE FUNDS</b>	<b>890,307,528</b>		<b>850,000,000</b>
Bureau of Learning Resources (BLR)			
Flexible Learning Options - Learning	784,344,000	Flexible Learning Options - Learning Resources (FLO-LR)	750,000,000

<b>Resources (FLO-LR)</b>			
		Big Books for Key Stage 1 (for downloading to the regions)	100,000,000
		Storybooks for Key Stage 1 (Tranche 3 for downloading to the regions)	650,000,000
<b>Learning Tools and Equipment</b>	<b>105,963,528</b>	<b>Learning Tools and Equipment</b>	<b>100,000,000</b>
		Provision of Science and Math Equipment and TVL Equipment in ALS Centers	100,000,000
<b>TOTAL</b>	<b>2,206,541,422</b>	<b>TOTAL</b>	<b>2,041,199,000</b>