



Republic of the Philippines  
**Department of Education**  
REGION IV-A CALABARZON  
SCHOOLS DIVISION OF BATANGAS


30 Sept 2025

**UNNUMBERED MEMORANDUM**

**DISSEMINATION OF DEPED ORDER NO. 027, S. 2025 RE: GUIDELINES  
ON THE USE OF BALANCES FROM FISCAL YEAR 2025 (REPUBLIC  
ACT NO. 12116) FUNDS UNDER THE LEARNING SYSTEMS  
STRAND**

To: Assistant Schools Division Superintendents  
Chief- Curriculum Implementation Division (CID)  
Chief- School Governance and Operations Division (SGOD)  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads  
All Others Concerned

1. Attached herewith is DepEd Order No. 027, s. 2025 dated September 18, 2025, entitled Guidelines on the Use of Balances from Fiscal Year 2025 (Republic Act No. 12116) Funds under the Learning Systems Strand.
2. For your information, guidance and widest dissemination.

  
**MARITES A. IBÁÑEZ, CESO V**  
Schools Division Superintendent

EUA/Unnumbered Memorandum\_DepEdOrder027s.2025/S2-112019/09.19.2025



Republic of the Philippines  
**Department of Education**

DepEd-Division  
of Batangas

ICT SECTION

**RECEIVED**  
S2-112019

Date: 09/19/2025  
Time: 08:42 AM  
By: ICT JL

SEP 18 2025

DepEd ORDER  
No. **027**, s. 2025


**GUIDELINES ON THE USE OF BALANCES FROM FISCAL YEAR 2025  
(REPUBLIC ACT NO. 12116) 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 Use of Balances from Fiscal Year 2025 (Republic Act No. 12116) Funds Under the Learning Systems (LS) Strand**.
2. This Order provides guidelines on the use of balances of unobligated Programs Support Funds (PSFs) downloaded and/or directly released funds 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 All DepEd Orders and other related issuances, rules and regulations, and provisions inconsistent with this Order are repealed, rescinded, or modified accordingly.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 [ouc@deped.gov.ph](mailto:ouc@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

Reference:  
None

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

EXPENSES  
FUNDS  
POLICY  
PROGRAMS  
PROJECTS  
RULES AND REGULATIONS

**GUIDELINES ON THE USE OF BALANCES FROM FISCAL YEAR 2025  
(REPUBLIC ACT NO. 12116) 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) 2025. 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 2025 and the National Budget Circular No. 595.

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 2025 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,

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

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

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, 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 Fund (PSF)** 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).

d. **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.

e. **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

<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.

balances of unobligated funds for the FY 2025 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.

## **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 2025 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.

## **VI. FUNDING**

The fund shall be sourced from the existing yet unobligated PSFs downloaded and/or directly released funds for FY 2025 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.

To facilitate the implementation of this Order, the Technical Assistant III hired by the RO shall continue to monitor fund utilization and the status of procurement activities relating to LS programs in line with the provisions of this Order. The OULS shall download additional funds for the salaries of the Technical Assistant IIIs for the period 1 January 2026 to 31 December 2026.

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. 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>
Joint Memorandum to All Regional Directors and All Others Concerned <sup>10</sup>	07 March 2024
Memorandum DM-CT-2025-012 <sup>11</sup>	09 January 2025
Memorandum DM-CT-2025-024 <sup>12</sup>	27 January 2025

<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> *Implementing Guidelines for the Program Support Funds (PSF) for Kindergarten Education.*

<sup>11</sup> *Guidelines for the Regional Offices on the Utilization of Program Support Funds (PSF) for the Travel Expenses of Participants in Various Student Inclusion Division (SID) Activities Under Fiscal Year (FY) 2025 Basic Education Curriculum (BEC) Current Funds.*

<sup>12</sup> *Guidelines for the Regional Offices on the Utilization of Program Support Funds (PSF) for the Conduct of Division and Regional Festival of Talents (DFOT and RFOT), and Host Region and Transportation of Participants for the Conduct of the National Festival of Talents (NFOT) for Fiscal Year (FY) 2025.*

Joint Memorandum to All Regional Directors and All Others Concerned <sup>13</sup>	03 February 2025
Memorandum DM-CT-2025-052 <sup>14</sup>	17 February 2025
Memorandum to Regional Directors <sup>15</sup>	17 February 2025
Memorandum to Regional Directors and School Division Superintendents <sup>16</sup>	18 February 2025
Memorandum DM-CT-2025-062 <sup>17</sup>	24 February 2025
Memorandum DM-CT-2025-064 <sup>18</sup>	24 February 2025
Memorandum DM-CT-2025-093 <sup>19</sup>	24 February 2025
Memorandum DM-CT-2025-063 <sup>20</sup>	07 March 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

<sup>13</sup> *Guidelines on the Utilization of Directly Released FY 2025 LTE Funds for the Provision of Learning Tools and Equipment for Public Elementary and Senior High Schools.*

<sup>14</sup> *Guidelines on the Release, Utilization, Monitoring, and Reporting of the Program Support Funds for the Alternative Delivery Mode (ADM).*

<sup>15</sup> *Guidelines for the Regional Offices on the Utilization of Program Support Funds (PSF) for the Travel Expenses of Participants in Various Student Inclusion Division (SID) Activities Under Fiscal Year (FY) 2025 Basic Education Curriculum (BEC) Continuing Funds.*

<sup>16</sup> *Guidelines on the Utilization of Program Support Funds (PSF) to DepEd Regional Offices for the Implementation of the Early Language Literacy and Numeracy Program.*

<sup>17</sup> *Guidelines on the Utilization of Program Support Funds for the Travel Expenses of Field Participants to Various Activities of the Bureau of Learning Delivery-Teaching and Learning Division.*

<sup>18</sup> *Guidelines on the Release, Utilization and Reporting of the Program Support Funds to the Regional Offices for the Conduct of Regional Orientation on the Utilization of Self-Instructional Learning Action Cell (LAC) Resources on Science, Technology, Engineering and Mathematics (STEM) Education Collaborative Expertise Sessions.*

<sup>19</sup> *Guidelines on the Utilization of Program Support Funds (PSF) for the Implementation of the National reading Program and National Mathematics Program.*

<sup>20</sup> *Implementing Guidelines on the Allocation and Utilization of the Program Support Funds (PSF) for the Implementation of Science Process Skills Enhancement for Grades 3-6 Science Teachers.*



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. 12116 titled, "*General Appropriations Act Fiscal Year 2025;*"
- b. National Budget Circular No. 595 titled, "*Guidelines on the Release of Funds for Fiscal Year (FY) 2025.*"

# Annex A

Department of Education - Learning Systems Strand

Details of Indicative Unobligated PSFs Downloaded to ROs to be Discontinued, 2025 Current Appropriations

By Major PAP, by PSF, by Region (as of 30 June 2025)

2025 Current Appropriations					
A. Textbooks & Other Instructional Materials					
Regions	1	2	3	4	Total - Textbooks and Other Instructional Materials)
	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 funds to cover travel expenses in connection with the conduct of various activities of Bureau of Learning Resources-Quality Assurance Division (BLR-QAD).	Transfer of funds to cover travel expenses for the Conduct of Series of Activities for the Development of Microlearning Resources.	Transfer of funds for the Conduct of Learning Resources Management Information System (LRMIS) User Acceptance Training (UAT) and Pilot Testing and Training of Regional Technical Working Group (RTWG).	
NCR	69,784,885	419,044	71,520	62,000	70,337,449
CAR	9,014,984	665,840		39,166	9,719,990
Region I	36,264,293	758,400	247,440	34,770	37,304,903
Region II	31,361,903	1,207,200		26,773	32,595,876
Region III	94,241,922	831,824	356,400	26,052	95,456,198
Region IV-A	30,944,157	782,700		62,000	31,788,857
Region IV-B	110,963,432	866,900	195,480	62,000	112,087,812
Region V	65,631,899	1,285,200	162,480	63,900	67,143,479
Region VI	65,974,784	2,862,800	210,480	-	69,048,064
Region VII	69,329,036	2,598,800		-	71,927,836
Region VIII	37,357,141	2,419,400		-	39,776,541
Region IX	34,370,369	2,063,000	234,480	-	36,667,849
Region X	39,511,403	1,944,911		-	41,456,314
Region XI	24,721,558	2,404,200	234,480	87,000	27,447,238

2025 Current Appropriations				
A. Textbooks & Other Instructional Materials				
	1	2	3	4
Regions	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 funds to cover travel expenses in connection with the conduct of various activities of Bureau of Learning Resources-Quality Assurance Division (BLR-QAD).	Transfer of funds to cover travel expenses for the Conduct of Series of Activities for the Development of Microlearning Resources.	Transfer of funds for the Conduct of Learning Resources Management Information System (LRMIS) User Acceptance Training (UAT) and Pilot Testing and Training of Regional Technical Working Group (RTWG).
Region XII	45,948,362	2,126,900	234,480	87,000
CARAGA	25,596,457	2,116,000		-
<b>TOTAL</b>	<b>791,016,585</b>	<b>25,353,119</b>	<b>1,947,240</b>	<b>550,661</b>
				<b>48,396,742</b>
				<b>27,712,457</b>
				<b>818,867,605</b>

14



**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)

	Basic Education Curriculum (BEC)	Flexible Learning Options - Learning Resources (FLO-LR)	2025 Total Unobligated
Regions	FY2025 Unobligated	FY2025 Unobligated	
NCR	238,332,000	257,407,000	495,739,000
CAR	29,572,002	3,170,504	32,742,507
Region I	137,618,700	61,762,634	199,381,334
Region II	89,323,751	41,124,642	130,448,393
Region III	220,920,188	46,703,429	267,623,616
Region IV-A	343,067,607	21,055,125	364,122,732
Region IV-B	93,407,000	12,349,932	105,756,932
Region V	160,218,805	1,009,160	161,227,965
Region VI	188,907,687	93,529,754.00	282,437,441
Region VII	194,894,871	3,965,240	198,860,111
Region VIII	125,150,766	12,904,402	138,055,168
Region IX	94,543,740	45,074,216	139,617,956
Region X	127,408,433	122,035,183	249,443,616
Region XI	128,683,106	7,878,971	136,562,077
Region XII	119,427,000	135,812,000	255,239,000
CARAGA	78,714,523	31,518,687	110,233,210
<b>TOTAL</b>	<b>2,370,190,179</b>	<b>897,300,878</b>	<b>3,267,491,057</b>

# Annex C

Department of Education - Learning Systems Strand

Summary of Priority PAPs for Funding from Indicative Unobligated Balances of Directly Released and Downloaded PSFs (FY2025 Current Appropriations)

FUND SOURCE	FROM	TO	
		PROPOSED ACTIVITY/PROJECT FOR FUNDING	FUNDING REQUIREMENT
Program/Activity/Project		Program/Activity/Project	
2025 CURRENT APPROPRIATIONS			
<b>A. REGIONAL OFFICES FUNDS</b>			
	2,318,867,605		2,190,301,112
<b>A.1 DOWNLOADED AS PSF TO ROs</b>			
	818,867,605		800,000,000
Textbooks and other Instructional Materials	818,867,605	Textbooks and other Instructional Materials	800,000,000
		Lesson Guides for Grades 1, 2, and 3 (Tranche 2)	800,000,000
<b>A.2 DIRECTLY RELEASED FUNDS TO ROs</b>	1,500,000,000		1,390,301,112
Basic Education Curriculum (BEC)	1,000,000,000	Basic Education Curriculum (BEC)	890,301,112
		Learning Packets (Tranche 3)	700,000,000
		Parent Sheets/Card for ARAL	83,465,400
		ARAL Worksheets in Social and Emotional Learning (SEL)	106,835,712
Flexible Learning Options - Learning Resources (FLO-LR)	500,000,000	Flexible Learning Options - Learning Resources (FLO-LR)	500,000,000
		Dynamic Learning Program for Key Stages 2 and 3	400,000,000
		Printing of Leveled Readers for Key Stage 1 (Tranche 2)	100,000,000
<b>B. CENTRAL OFFICE FUNDS</b>	1,502,164,667		1,491,313,800
Bureau of Learning Resources	997,382,657		992,400,000
Textbooks and Other Instructional Materials	189,508,371		185,000,000
		Printing of Leveled Readers for Key Stage 1 (Tranche 3)	185,000,000



Learning Tools and Equipment	807,874,286	Learning Tools and Equipment	807,400,000
		Equipment for 577 Schools	364,400,000
		SME - closing all gaps for STEM equipment in 897 schools	259,000,000
		Sports equipment for MAPEH and sports-related activities in the schools in Key Stage 2 or 3 (Tranche 2)	106,500,000
		TVL Equipment for Pilot SHS (for downloading to the regions)	67,500,000
		Provision of Science and Math Equipment and TVL Equipment in ALS Centers (Tranche 2)	10,000,000
Bureau of Education Assessment	504,782,010		498,913,800
Basic Education Curriculum	504,782,010	Basic Education Curriculum	498,913,800
		DAP Training for Superintendents and Principals	15,000,000
		NSMED Certificate Program for Science Teachers of Special Science Programs and DepEd Science High Schools	10,500,000
		Education Center for AI Research (E-CAIR) Mapping	10,000,000
		Teacher Training for all Key Stage 1 Teachers of High Need Schools	20,000,000
		Training for LSS Leadership	20,000,000
		Needs-based Grant for High Need Schools (School Innovation Fund)	100,000,000
		Hiring of TA IIs for Finance and Procurement Support in the ROs January - December 2026	10,931,000
		Hiring of TA IIs for Finance and Procurement Support in the CO bureau September 2025 - December 2026	1,282,000
		DepEd Fulbright Fellowship	17,100,000
		UP Education Partnership	25,000,000
		UP Law Center Partnership	5,000,000
		UP PEJA Fellowship	18,000,000
		Assessment for Learners with Disabilities	103,000,000
		Homeroom and Guidance Workshops	100,000,000

		Printing for SHS Landas Toolkits		12,000,000
		Edukahon		4,000,000
		Education data Internship in partnership with E-CAIR		1,320,000
		PIDS Researches		20,000,000
		OULS Advocacy and Comms TAs (IV, III and II) September to December 2025		1,192,000
		OULS Advocacy and Comms TAs (IV, III and II) January to December 2026		4,588,800
<b>TOTAL</b>	<b>3,821,032,272</b>	<b>TOTAL</b>	<b>3,681,614,912</b>	