



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM
No. 610, s. 2025

NOV 11 2025

**GUIDELINES ON THE UTILIZATION OF FISCAL YEAR 2024 CONTINUING
APPROPRIATIONS AND FISCAL YEAR 2025 CURRENT APPROPRIATIONS
FOR THE PROVISION OF LEARNING TOOLS AND EQUIPMENT
FOR SCIENCE AND MATH FOR ALTERNATIVE LEARNING
SYSTEM - COMMUNITY LEARNING CENTERS**

To: Schools Division Superintendent of Negros Oriental
All Others Concerned

1. Attached is the Joint Memorandum from the Office of the Secretary and the Office of the Undersecretary for Learning Systems titled Guidelines on the Utilization of Fiscal Year 2024 Continuing Appropriations and Fiscal Year 2025 Current Appropriations Balances for the Provision of Learning Tools and Equipment for Science and Math for Alternative Learning System – Community Learning Centers.
2. Immediate dissemination of and compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO III
Regional Director

Encl.: As stated
Reference: As stated
To be indicated in the Perpetual Index
under the following subjects:

ALTERNATIVE LEARNING SYSTEM
CURRICULUM
LEARNING RESOURCES

NTG/CLMD-RMWLC- Guidelines on The Utilization of FY 2024 Continuing Appropriations and FY 2025 Current Appropriations for the Provision of Learning Tools and Equipment for Science and Math for ALS-Community Learning Centers.
000/November 11, 2025



Republic of the Philippines

Department of Education

JOINT MEMORANDUM

TO : **ALL REGIONAL DIRECTORS**
ALL OTHER CONCERNED

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

Carmela C. Oracion
CARMELA C. ORACION
Assistant Secretary and Officer-in-Charge
Office of the Undersecretary for Learning Systems

SUBJECT : **GUIDELINES ON THE UTILIZATION OF FISCAL YEAR 2024
CONTINUING APPROPRIATIONS AND FISCAL YEAR 2025
CURRENT APPROPRIATIONS BALANCES FOR THE
PROVISION OF LEARNING TOOLS AND EQUIPMENT FOR
SCIENCE AND MATH FOR ALTERNATIVE LEARNING
SYSTEM - COMMUNITY LEARNING CENTERS**

DATE : **October 22, 2025**

1. The Department of Education (DepEd) issues this memorandum for the use of balances of unobligated Program Support Funds (PSF), which were downloaded and/or directly released to Regional Offices (ROs) and unobligated Central Office (CO) Funds for downloading, for the implementation of programs, activities, and projects (PAPs) from FY 2024 Continuing Appropriations and FY 2025 Current Appropriations in accordance with DepEd Order No. 28, s. 2025 entitled "*Guidelines on the Use of Balances from Fiscal Year 2024 (Republic Act No. 11975) Funds Under the Learning Systems Strand*", and DepEd Order No. 27, s. 2025 entitled "*Guidelines on the Use of Balances from Fiscal Year 2025 (Republic Act No. 12116) Funds Under the Learning Systems Strand*".
2. The provision of Learning Tools and Equipment (LTE) is crucial in enhancing the quality of teaching and learning across learning areas by promoting hands-on and experiential learning in both formal and non-formal education settings. This memorandum is issued to ensure the effective provision of LTE - Science and Mathematics (SM) to Alternative Learning System (ALS) learners to strengthen instruction and ensure equitable access to quality learning resources.



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3. The fund sources and releases related to this purpose are indicated below:

Fund Source	PAP/ Release	Activity/ Project	Amount of Allocation (PhP)
FY 2024 (RA No. 11975) Continuing Appropriations	CO Funds - Learning Tools and Equipment (For Downloading)	Provision of Science and Math Equipment and Technical Vocational Livelihood (TVL) Equipment in ALS Centers (Tranche 1)	100,000,000.00
FY 2025 (RA No. 12116) Current Appropriations	CO Funds - Learning Tools and Equipment (For Downloading)	Provision of Science and Math Equipment and TVL Equipment in ALS Centers (Tranche 2)	10,000,000.00

4. Specific guidelines for the implementation of each PAP are included in the following sections of the enclosure:

- **Annex A** - Regional Budget Breakdown for LTE-SM for ALS-Community Learning Centers
- **Annex B** - Accomplishment Report

- The ROs shall ensure the implementation of the programs funded by FY 2024 Continuing Appropriations within thirty (30) days, and those funded by FY 2025 Current Appropriations within sixty (60) days. The use of funds shall be subject to the existing government budgeting, accounting, auditing, and procurement laws, rules and regulations.
- Pursuant to the National Budget Circular No. 595 (*Guidelines on the Release of Funds for FY 2025*), the FY 2024 GAA, Republic Act No. 11975 (Continuing Appropriations) shall be valid for obligation until December 31, 2025 while the FY 2025 Current Appropriation, Republic Act No. 12116, shall be valid for obligation until December 31, 2026.
- Disbursements on obligations for PAP covered by valid contracts, which are yet to be completed/delivered by end of the year, shall be considered as not yet due and demandable obligations. However, pursuant to Section 70 of the General Provisions of the FY 2025 GAA, delivery of goods and services and inspection of capital outlays shall be made not later than December 31, 2026.
- The utilization of funds shall be in accordance with DepEd Order No. 004, s. 2024 entitled "*Guidelines in the Procurement of Goods Using the Supply and Delivery Strategy and Contract Implementation of Procurement of Goods in the Department of Education*". It shall also be governed by all applicable laws, rules, and regulations on budgeting, accounting, auditing, and procurement.
- Any remaining balance from the allocated amount shall be used for the provision and delivery of LTEs, including incidental expenses related to distribution to recipient Schools Division Offices (SDOs), districts, designated drop-off points and/or Community Learning Centers (CLCs). Additionally, ROs

and/or SDOs are given the flexibility to fully expend the balances from the identified fund sources for purposes stated above.

10. The funds may be further downloaded to SDOs or schools, as applicable and cost-effective.

11. The following considerations shall be likewise considered:

- a. The physical targets shall be identified by the ROs and/or SDOs, in consultation with the Implementing Units, based on the results of market survey and budget breakdown.
- b. The recipient CLC shall be selected from among DepEd School-based Learning Centers. The ROs/SDOs shall prioritize the provision of LTE-SME to DepEd School-based Learning Centers with the highest number of enrolled ALS learners.
- c. The storage, safekeeping, and management of the provision of LTEs shall be compliant with provisions of DepEd Order No. 20, s. 2022, and other applicable laws, rules, and regulations.

12. The list of eligible LTEs, technical specifications based on the market scoping of the Bureau of Learning Resources (BLR), and inspection and test protocol for LTEs shall be strictly adhered to. These can be accessed through this link: <https://tinyurl.com/LTE20242025ALS>

13. To ensure proper fund utilization and monitoring of implementation activities, the ROs shall designate one (1) Regional Education Program Supervisor to prepare a consolidated Accomplishment Report (**Annex B**) to be submitted every 10th of each month. The Curriculum and Learning Management Division (CLMD) Chief or their designate shall review the report, which must be approved by the RD.

14. For inquiries or concerns, please coordinate with the BLR - Cebu at telephone numbers (032) 230-7939 and 230-7948 or email address at blr.ceb@deped.gov.ph, and/ or BLR - Office of the Director at email address blr.od@deped.gov.ph, or visit: bit.ly/OULSHelpDesk.

15. Immediate dissemination of this memorandum is desired.

ccr

Annex A**Regional Budget Breakdown for the Provision of LTE-SM for ALS-CLCs**

Fund Source: FY 2024 (RA No. 11975) and FY 2025 (RA No. 12116) LTE Fund

No.	Region	Tranche 1	Tranche 2
		Fund Source: FY 2024 (R.A 11975) LTE Fund LTE (CO Funds for Downloading)	Fund Source: FY 2025 (R.A 12116) LTE (CO Funds for Downloading)
1	Region I	2,520,000.00	280,000.00
2	Region II	3,960,000.00	440,000.00
3	Region III	9,000,000.00	1,000,000.00
4	Region IV-A	16,560,000.00	1,840,000.00
5	Region IV-B	2,880,000.00	320,000.00
6	Region V	10,080,000.00	1,120,000.00
7	Region VI	1,080,000.00	120,000.00
8	Region VII	3,240,000.00	360,000.00
9	Region VIII	3,960,000.00	440,000.00
10	Region IX	4,680,000.00	520,000.00
11	Region X	6,120,000.00	680,000.00
12	Region XI	4,400,000.00	
13	Region XII	5,600,000.00	
14	CARAGA	4,320,000.00	480,000.00
15	NCR	19,800,000.00	2,200,000.00
16	CAR	720,000.00	80,000.00
17	Negros Island Region	1,080,000.00	120,000.00
TOTAL		100,000,000.00	10,000,000.00

**Funds shall be downloaded to SDO- Negros Oriental*

*Note: The computation is based on the cost estimates of the Bureau of Learning Resources and Bureau of Alternative Education at **PHP 400,000** per ALS LTE-SM package, inclusive of delivery and other incidental expenses.*

Annex B
Accomplishment Report Template

ACCOMPLISHMENT REPORT

Region _____

No.	Region or Division(s) / IU(s) (if downloaded further)	Budget	Physical Accomplishment	Obligation Amount	Disbursement Amount	Unobligated Amount	Remarks
1.							
2.							
3.							
...							
TOTAL							

Note: Attach the list of ALS-CLCs provided with LTE-SM per SDO

Prepared by: _____

Regional Focal

Reviewed by: _____

Chief

Approved by: _____

Regional Director