



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

9 Mar 2026

DIVISION MEMORANDUM
No. 125 s. 2026

ADMINISTRATION OF THE SENIOR HIGH SCHOOL LITERACY AND NUMERACY ASSESSMENTS FOR GRADE 11 LEARNERS IN SCHOOL YEAR 2025-2026

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

1. Pursuant to the DepEd Memorandum No. 016, s. 2026 titled "Administration of the Senior High School Literacy and Numeracy Assessments for Grade 11 Learners in School Year 2025-2026," the **SHS LNA** will be administered from March 9, 2026, to March 18, 2026
2. In line with this, an online orientation with the School Heads, SHS LNA Focal Persons, and School IT Coordinators on the SHS LNA guidelines is scheduled on March 12, 2026 (Thursday) from 10:00 am to 11:00 am via MS Teams using the following information:

MS Teams meeting link: <https://tinyurl.com/uktyv7t7>
Meeting ID: 485 007 306 054 2
Passcode: tv7FE7sN
3. DepEd Memorandum No. 16,s. 2026 is attached for reference and guidance.
4. Immediate and wide dissemination of this Memorandum to all concerned is earnestly desired.


ENGR. EDGARD C. DOMINGO, PhD, CESO V
Schools Division Superintendent *Agiv*

Encl.: As stated
Reference: DepEd Memorandum No. 16, s. 2016

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

ASSESSMENT VALIDATION
TESTING

CID-ESM/March 9, 2026



Republic of the Philippines
Department of Education

MAR 04 2026

DepEd MEMORANDUM
No. **016**, s. 2026

**ADMINISTRATION OF THE SENIOR HIGH SCHOOL LITERACY AND NUMERACY
ASSESSMENTS FOR GRADE 11 LEARNERS IN SCHOOL YEAR 2025–2026**

To: Undersecretaries
Assistant Secretaries
Minister, Basic Higher and Technical Education, BARMM
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public and Private Secondary School Heads
State/Local Universities and Colleges Heads
Attached Agencies
All Others Concerned

1. The Department of Education (DepEd) remains steadfast in its commitment to strengthening student learning outcomes in literacy and numeracy at the appropriate grade levels by addressing learning loss and closing learning gaps, as evidenced by results from national and international large-scale assessments, pursuant to Paragraph 48 of DepEd Order (DO) No. 010, s. 2024 (Policy Guidelines on the Implementation of the MATATAG Curriculum), and consistent with DO 8, s. 2015 (Policy Guidelines on Classroom Assessment for the K to 12 Basic Education Program).
2. Existing literacy and numeracy assessments administered by DepEd are concentrated only in Key Stages 1 to 3 (Kinder to Grade 10), primarily for conducting interventions and measuring basic proficiency of learners. There is a critical gap in systematic data on the competencies of Key Stage 4 (Grades 11 and 12) learners in literacy and numeracy.
3. To address this concern, DepEd, through the Bureau of Education Assessment (BEA), shall administer the **Senior High School Literacy and Numeracy Assessments (SHS LNA)** to **Grade 11 students** in all stand-alone SHSs, private and public secondary schools offering SHS, and state/local universities and colleges (SUCs/LUCs) offering SHS nationwide on **Quarter 4 of the School Year 2025–2026**. These assessments shall be used to determine the literacy and numeracy levels of Grade 11 students and to inform the implementation of remediation activities.
4. The **SHS Literacy Assessment** is designed to evaluate SHS learners' reading comprehension skills in both English and Filipino. It will determine each learner's reading profile—whether independent, instructional, or frustration level—and assess their performance across the domains of literal comprehension, inferential comprehension, and knowledge construction.

J. Lina



5. The **SHS Numeracy Assessment** is designed to evaluate SHS learners' numeracy skills and establish their proficiency levels, ranging from not proficient to highly proficient. It will also measure their performance across key mathematical domains: Number and Algebra, Measurement and Geometry, and Data and Probability.

6. All stand-alone SHSs, private and public secondary schools offering SHS, and SUCs/LUCs offering SHS will follow the enclosed **schedule of activities for the administration of the Literacy and Numeracy Assessments**.

7. The **toolkit** for the assessments may be accessed through the following links:

Literacy Assessment: <https://bit.ly/LiteracyG11>
Numeracy Assessment: <https://bit.ly/NumeracyG11>

The toolkits contain the following: Table of Specifications, Test Questionnaire, Scoring Guide, Answer Sheet, Teacher's Manual, Scoresheet, and School Summary Form.

8. The **Teacher's Manual** includes the general directions for the administration of the assessments and the reporting of results.

9. The implementation of the SHS LNA shall be charged against the directly released Basic Education Curriculum (BEC) Funds for Fiscal Year (FY) 2025 to the Regional Offices (ROs) under National Budget Circular No. 595, and, as may be necessary, against available balances from the downloaded FY 2025 funds under the National Assessment Systems for Basic Education (NASBE) Program, specifically from the Program Support Funds for the Administration of National Assessment. Utilization of said funds shall be subject to the availability of allotments as determined by the ROs/SDOs and in accordance with the provisions on the use of available balances stipulated in the pertinent implementing guidelines governing both fund sources, copies of which are attached hereto.

The utilization of funds shall comply with the existing budgeting, accounting, auditing, and procurement laws, rules and regulations.

10. The detailed breakdown of the corresponding budgetary requirements per Region is reflected in the attached matrix (Annex B), which shall serve as reference for the concerned ROs/SDOs in determining fund availability and the proper charging of expenditures.

11. For the Bangsamoro Autonomous Region in Muslim Mindanao, the determination of the appropriate fund source shall be under the authority of the Ministry of Basic, Higher, and Technical Education. For SUCs/LUCs, funds for conducting the assessments shall be charged to their respective funds.

12. The results of these assessments will guide targeted interventions to ensure that learners with foundational gaps are provided with opportunities to meaningfully complete SHS and successfully transition to higher education or technical vocational training.

13. The **remediation activities based on the assessment results** shall be issued in a separate issuance.

14. For more information, please contact the **Bureau of Education Assessment-Education Assessment Division** through email at bea.ead@deped.gov.ph or at telephone number (02) 8631-2589.

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15. Immediate dissemination of this Memorandum is hereby directed.

By Authority of the Secretary:



DR. CARMELA C. ORACION

Assistant Secretary *lomo*
Officer-in-Charge

Office of the Undersecretary for Learning Systems

Encl.:
As stated

References:
DepEd Order (Nos. 010, s. 2024 and 8, s. 2015)

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

ASSESSMENT
BASIC EDUCATION
LEARNERS
PROGRAMS
SCHOOLS
SECONDARY EDUCATION
TEST

ANNEX A

Schedule of Activities
Senior High School Literacy and Numeracy Assessments for Grade 11

Activity	Description	Date
Pre-Test Administration		
Virtual Orientation of Regional/Division Coordinators for Literacy and Numeracy	Orientation of Regional/ Division Coordinators on assessment tools, test administration, and post-test administration for Literacy and Numeracy Assessment	1st week of March 2026
Virtual/Face-to-Face Orientation of School Testing Personnel for Literacy and Numeracy Assessment	Orientation of School Testing Personnel on the Administration of Literacy and Numeracy Assessment	
Preparation and Reproduction of Test Materials	Printing, Sorting, and Packaging of Assessment Tools and Forms	
Distribution of Test Materials	Delivery of Assessment Tools to Schools/Teachers	
Test Administration		
Administration of the Literacy Assessment (English and Filipino)	Conduct of Literacy Assessment for English and Filipino to Grade 11 learners	March 9 to 18, 2026
Administration of the Numeracy Assessment	Conduct of Numeracy Assessment to Grade 11 learners	
Post-Test Administration		
Checking and Recording of Test Results	Checking and recording of the test results using the prescribed LNA Forms	on or before March 25, 2026
Submission of School Reports	Submission of accomplished school reports to the Submission Portal and the Division Office	

Lenny B

(Enclosure to DepEd Memorandum No. 016 , s. 2026)

ANNEX B

**Summary of Fund Allocation for the Administration of the Senior High School
Literacy and Numeracy Assessments**

Region	Total
Region I	1,979,272
Region II	1,406,526
Region III	4,450,068
Region IV-A	6,113,934
Region IV-B	1,269,282
Region V	2,459,350
Region VI	1,872,886
Region VII	2,716,602
Region VIII	1,701,370
Region IX	1,443,026
Region X	1,881,218
Region XI	2,155,720
Region XII	1,786,498
CARAGA	1,087,668
CAR	685,222
NCR	4,899,032
NIR	1,810,936
Grand Total	39,718,610



Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND TEACHING

MEMORANDUM
DM-CT-2025-063

TO : ALL REGIONAL DIRECTORS
ALL OTHERS CONCERNED

FROM : 
GINA O. GONONG
Undersecretary for Curriculum and Teaching

SUBJECT : 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

DATE : March 7, 2025

Aligned with the Department of Education's (DepEd) 2024 Five (5)-Point Reform Agenda which aimed at harnessing the quality of Filipino potential by uplifting and upskilling teachers and in support of DepEd Order No. 13, s. 2023, titled "Adoption of the National Learning Recovery Program" and the nationwide implementation of the National Reading, Science, and Mathematics Program, this Program Support Funds (PSF) for the Science Process Skills Enhancement are instituted.

This memorandum is issued to establish the **Implementing Guidelines for the allocation and utilization of the Program Support Funds** to the Regional Offices (ROs) for the implementation and regional orientation for the **Enhancement of Science Process Skills for Grade 3-6 Science Teachers**. This is in support of the implementation of the initiative of the Bureau of Learning Delivery (BLD), specifically on supporting teachers with needed science inquiry skills and competencies including mastery of the Science Process Skills.

In connection to this, the PSF for FY 2025 is directly released from the National Office Department of Budget and Management (DBM) to the DepEd Regional Offices (ROs), with the total amount of **Thirty Million Six Hundred Sixty-Three Thousand, Four Hundred pesos (Php 30,663,400.00)**, charged against the 2025 Basic Education Curriculum (BEC) Funds. The DepEd Regional Offices may further download the amount to their respective Schools Division Offices (SDOs) for utilization within the fiscal year.

In the event that the downloaded funds cannot be fully utilized, the excess funds can be used by the Regions/Schools Division Offices for any science related activities

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provided that utilization is in accordance with the existing auditing, budgeting and accounting rules and regulations.

The following are the eligible items of expenses for the activity, subject to the usual accounting, budgeting, procurement, and auditing rules and regulations:

- Procurement of venue for the regional orientation including the session hall, board and lodging and meals of the participants;
- Purchase of training supplies needed for the sessions;
- Transportation expenses of the participants; and
- Other related expenses (e.g. professional services of resource persons, meals for meetings, monitoring and evaluation, etc.)

To ensure comprehensive reporting and monitoring of fund utilization, a consolidated accomplishment report must be submitted to the Bureau of Learning Delivery - Teaching and Learning Division (BLD-TLD) by DepEd regional offices within the second semester of the fiscal year or upon activity completion. The reporting mechanism requires the transfer of accomplishments either from SDOs (if ROs have opted to transfer funds to SDOs) or directly from ROs (if funds were not transferred) to the Central Office (CO). This process ensures the completion of Annex 2 and strengthens accountability. Reports can be submitted via email at bld.tld@deped.gov.ph which will be monitored by the BLD-TLD.

Annex 1a and 1b provide the breakdown of the allocation of funds per region and the standard items of expenses, respectively. Annex 2 provides the accomplishment report template.

For inquiries and other concerns, please contact Mr. Julieven R. Abrea, Senior Education Program Specialist of the BLD, through +63 908 8815859 or email at julieven.abrea@deped.gov.ph or bld.tld@deped.gov.ph.

Immediate dissemination and compliance with this memorandum is desired.

Copy furnished:

OFFICE OF THE SECRETARY

MALCOLM S. GARMA

Officer-In-Charge

Undersecretary for Operations

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Annex 1.a

Allocation of Program Support Fund by Region for 2025

REGION	PHYSICAL TARGETS (No. of Grade 3-6 Science Teachers)	TOTAL
Region I	284	1,973,800.00
Region II	272	1,890,400.00
Region III	368	2,557,600.00
CALABARZON	344	2,390,800.00
MIMAROPA	236	1,640,200.00
Region V	260	1,807,000.00
CAR	90	625,500.00
NCR	330	2,293,500.00
Region VI	350	2,432,500.00
Region VII	356	2,474,200.00
Region VIII	330	2,293,500.00
Region IX	272	1,890,400.00
Region X	272	1,890,400.00
Region XI	224	1,556,800.00
Region XII	212	1,473,400.00
CARAGA	212	1,473,400.00
TOTAL	4,412	30,663,400.00

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Annex 1.b

Detailed Allocation of Program Support Fund by Region for 2025

Region	No. of pax	Supplies (P150/pax)	Board and Lodging (P2000/pax) for 3 days	Transportation (600/pax)	Others (for RP's honorarium, Meetings, Monitoring, etc.)	Total
Region I	284	42,600.00	1,704,000.00	170,400.00	56,800.00	1,973,800.00
Region II	272	40,800.00	1,632,000.00	163,200.00	54,400.00	1,890,400.00
Region III	368	55,200.00	2,208,000.00	220,800.00	73,600.00	2,557,600.00
CALABARZON	344	51,600.00	2,064,000.00	206,400.00	68,800.00	2,390,800.00
MIMAROPA	236	35,400.00	1,416,000.00	141,600.00	47,200.00	1,640,200.00
Region V	260	39,000.00	1,560,000.00	156,000.00	52,000.00	1,807,000.00
CAR	90	13,500.00	540,000.00	54,000.00	18,000.00	625,500.00
NCR	330	49,500.00	1,980,000.00	198,000.00	66,000.00	2,293,500.00
Region VI	350	52,500.00	2,100,000.00	210,000.00	70,000.00	2,432,500.00
Region VII	356	53,400.00	2,136,000.00	213,600.00	71,200.00	2,474,200.00
Region VIII	330	49,500.00	1,980,000.00	198,000.00	66,000.00	2,293,500.00
Region IX	272	40,800.00	1,632,000.00	163,200.00	54,400.00	1,890,400.00
Region X	272	40,800.00	1,632,000.00	163,200.00	54,400.00	1,890,400.00
Region XI	224	33,600.00	1,344,000.00	134,400.00	44,800.00	1,556,800.00
Region XII	212	31,800.00	1,272,000.00	127,200.00	42,400.00	1,473,400.00
CARAGA	212	31,800.00	1,272,000.00	127,200.00	42,400.00	1,473,400.00
TOTAL	4,412	661,800.00	26,472,000.00	2,647,200.00	882,400.00	30,663,400.00

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OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND TEACHING

Annex 2 Accomplishment Report

**Accomplishment Report
 Enhancement of Science Process Skills for Grade 3-6 Science Teachers**

Region: _____

Date: _____

Downloaded PSF: _____

Activity/ies (with date and venue)	Output	Physical Accomplishment		Financial Accomplishment		Fund Utilization Rate
		Target	Actual	Target	Actual	

Add rows as needed

Highlights of the Activity/ies:

Issues/Challenges:

Recommendations:

Prepared:

 Regional Science Supervisor

Reviewed/ Noted:

 Chief, CLMD

Approved:

 Regional Director

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Republic of the Philippines
Department of Education

MEMORANDUM

DM-CT-2025- 062

TO : **ALL REGIONAL DIRECTORS**
ALL OTHERS CONCERNED

FROM : 
GINA O. GONONG
Undersecretary for Curriculum and Teaching

SUBJECT : **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**

DATE : February 24, 2025

Anchored to the **Department of Education (DepEd) Five-Point Agenda** and aligned with the National Learning Recovery Program (NLRP) as outlined in DepEd Order No. 13, s. 2023, which aims to strengthen the Philippine education system, the Bureau of Learning Delivery-Teaching and Learning Division will conduct various activities to support this initiative.

To ensure the successful implementation of these activities, Program Support Funds (PSF) amounting to **Sixteen Million Seven Hundred Eighteen Thousand Nine Hundred Seventy Three Pesos (Php 16,718,973.00)** have been allocated to the regions for Fiscal Year (FY) 2025. These funds will primarily cover the travel expenses of participants to be involved in the different activities.

The budget allocation (referencing Annex 1 for details) was determined based on the target number of participants from the Regional Office (ROs) in each activity. ROs are given the flexibility to directly manage the reimbursement or download the funds to their respective School Division Offices (SDOs).

All eligible expenses shall be charged to the funds directly released to the regions through **National Budget Circular No. 595** entitled "Guidelines on the Release of Funds for Fiscal Year (FY) 2025", subject to the existing budgeting, accounting, auditing, and procurement laws, rules and regulations. In cases where the allocated funds cannot be utilized, the remaining amount may be spent by the Regions or SDOs for BEC-related activities. However, if the PSF is insufficient to cover all expenditures, additional costs may be charged to the **Maintenance and Other Operating Expenses (MOOE) or local funds** provided that all expenditures comply with prevailing auditing, budgeting, and accounting under Commission on Audit (COA) regulations.



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Department of Education

To facilitate the monitoring of the implementation of the utilization of funds, one (1) Regional Supervisor shall be designated by the Regional Office to prepare a consolidated Accomplishment Report. Hence, the Curriculum and Learning Management Division (CLMD) Chief or the designate shall review the Accomplishment Report and shall be approved by the Regional Director. The template of the Accomplishment Report is provided in Annex 2 of this guidelines.

To ensure submission of the Accomplishment Report of each Region, the said report shall be submitted to the Office of the Director, Bureau of Learning Delivery (BLD) through email at bld.od@deped.gov.ph upon completion of the activity on or before the end of the 2025 fiscal year. Moreover, the Teaching and Learning Division (TLD) shall closely monitor the submission of the said report.

For more information and clarifications, please contact Ms. Mary Stephanie G. Yaw, Supervising Education Program Specialist of the **Bureau of Learning Delivery-Teaching and Learning Division**, 4th Floor, Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at mary.yaw@deped.gov.ph and bld.tld@deped.gov.ph or telephone number (02) 8687-2948.

Copy furnished:

MALCOLM S. GARMA

Assistant Secretary

Officer-in-Charge, Office of the Undersecretary for Operations



Republic of the Philippines
Department of Education

Annex 1
Regional Allocation

**REGIONAL ALLOCATION OF PROGRAM SUPPORT FUNDS FOR THE TRAVEL
EXPENSES OF FIELD PARTICIPANTS IN VARIOUS ACTIVITIES OF THE
BUREAU OF LEARNING DELIVERY-TEACHING AND LEARNING DIVISION**

REGION	PSF AMOUNT
1	938,862.00
2	1,101,232.00
3	630,799.00
4A	674,385.00
4B	876,889.00
5	919,611.00
CAR	886,676.00
NCR	702,170.00
6	1,188,211.00
7	1,335,640.00
8	1,066,140.00
9	1,216,005.00
10	1,079,652.00
11	1,080,438.00
12	1,583,796.00
CARAGA	1,438,467.00
TOTAL	PHP16,718,973.00



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Department of Education

Annex 2
Accomplishment Report Template

**PROGRAM SUPPORT FUNDS FOR THE TRAVEL EXPENSES OF THE VARIOUS ACTIVITIES
 OF THE BUREAU OF LEARNING DELIVERY-TEACHING AND LEARNING DIVISION**

Region: _____

Total Amount of PSF: _____

Title of the Activities	TRAVEL EXPENSES OF THE VARIOUS ACTIVITIES OF THE BUREAU OF LEARNING DELIVERY-TEACHING AND LEARNING DIVISION		
	Venue	Number of Participants	Total Amount
Grand Total			

Submitted by:

Approved:

 Name and Signature Above
 Designation

 Name and Signature Above
 Designation



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Department of Education

MEMORANDUM

TO : **ALL REGIONAL DIRECTORS
ALL SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED**

FROM : **FATMA LIPP D. PANONTONGAN**
Undersecretary and Chief of Staff

GINA O. GONONG
Undersecretary for Curriculum and Teaching

MALCOM S. GARMA
OIC-Undersecretary for Operations

CARMELA C. ORACION
Assistant Secretary for Human Resource and
Organizational Development

SUBJECT : **GUIDELINES ON THE UTILIZATION OF THE
PROGRAM SUPPORT FUNDS FOR THE
IMPLEMENTATION OF THE 2025 DEPARTMENT OF
EDUCATION SUMMER LEARNING PROGRAMS**

DATE : **April 11, 2025**

- 1.0. This memorandum is issued to establish guidelines on the release and utilization of the Program Support Funds (PSF) for the implementation of the following DepEd Summer Learning Programs, namely:
 - 1.1. Bawat Bata Makababasa Program (BBMP);
 - 1.2. Literacy Remediation Program (LRP);
 - 1.3. Summer Academic Remedial Program;
 - 1.4. and 2025 Learning Camp
- 2.0. The total budget amounting to *Php 1,562,466,681.19* of which *Php 1,199,013,750.00* (under the FY 2025 GAA or R.A. No. 12116) and *Php 363,452,931.91* (under the FY 2024 GAA or R.A. No. 11975) will be used for this program. The said funding requirements will be sourced from the National Learning Camp budget allocation from the FY 2025 Current and Continuing Funds of the Basic Education Curriculum (BEC), and other possible sources

- subject to the existing budgeting, accounting, auditing, and procurement rules and regulations.
- 3.0. The allotment for the Program Support Fund (PSF), which has been downloaded and directly released to the DepEd Regional Offices, may be further downloaded to the Schools Division Offices (SDOs) or Implementing Unit (IU) – Schools. The PSF fund shall be used for the following, subject to the specific requirements shown in *Annex A*:
 - 3.1. Provision of Teaching-Learning Resources;
 - 3.2. Supplies and Other Materials;
 - 3.3. Travel Expense:
 - 3.3.1. For DepEd personnel
 - 3.3.2. For Program Resource Persons (non-DepEd personnel)
 - 3.4. Meals Expense:
 - 3.4.1. For Learners, teachers, and tutors
 - 3.5. Board and Lodging;
 - 3.6. Honoraria;
 - 3.7. Other program-related in compliance with the provision of the program guidelines, subject to the existing budgeting, accounting, auditing, and procurement rules and regulations.
 - 4.0. The ROs, SDOs, or Schools shall facilitate the provision and distribution of learning resources and other supplies and materials based on the present number of participants and teachers per school. The said learning resources, as well as other supplies and materials shall be delivered to the participating DepEd schools. The ROs, SDOs, or schools shall undertake the necessary procurement in the implementation of the program in accordance with the applicable provisions of Republic Act (RA) No. 9184 or the Government Procurement Reform Act and its Implementing Rules and Regulations (IRR) or RA No. 12009 or the New Government Procurement Act and its IRR.
 - 5.0. The utilization of the funds herein shall be in accordance with the existing budgeting, accounting, auditing, and procurement rules and regulations.
 - 6.0. The budget allocation for the authorized activities under the DepEd Summer Learning Programs is indicative. The Regional Offices are authorized to make necessary adjustments in the allocation for the effective implementation of the Program.
 - 7.0. The ROs or SDOs shall ensure the obligation and disbursement of FY 2024, and the FY 2025 program support funds are in accordance with the Cash-Based Budgeting System and consistent with the National Budget Circular No. 595 s. 2025 (Guidelines on the Release of Funds for Fiscal Year 2025 dated January 20, 2025).
 - 8.0. The Statement of Expenditures (SOEs) shall be submitted to Office of the Assistant Secretary of Curriculum of Teaching - Bureau of Curriculum Development (BCD), and Bureau of Learning Delivery (BLD) through email: oaact@deped.gov.ph copy furnish epmo@deped.gov.ph at the **end of every month** until the said fund has been fully utilized.
 - 9.0. The attached are as follows:
 - 9.1. Annex A - Matrix of Allowed Expenses per Summer Learning Program
 - 9.2. Annex B - Budget Allocation per Learning Program

11.0. Technical Specifications will be provided by the program leads to each Region subsequently.

For your guidance and strict compliance.

cc: **USEC. ROWENA CANDICE M. RUIZ**, *Procurement and Finance Oversight*
USEC. WILFREDO E. CABRAL, *Human Resource and Development*
ASEC. EDSON BYRON K. SY, *Finance*

ANNEX A - MATRIX OF ALLOWED EXPENSE PER SUMMER LEARNING PROGRAM

ALLOWED ITEMS/EXPENSES	BAWAT BATA MAKABABASA PROGRAM (BBMP)	LITERACY REMEDIATION PROGRAM (LRP)	SUMMER ACADEMIC REMEDIAL PROGRAM	2025 LEARNING CAMP
1. Provision of Teaching Learning Resources	Allowed	Allowed	Not Applicable	Allowed
2. Supplies and Other Material	Allowed	Allowed	Allowed	Allowed
3. Travel Expense	Allowed	Allowed	Not Applicable	Allowed
4. Meal Expense	Allowed	Allowed	Allowed	Allowed
5. Board and Lodging	Allowed	Allowed	Allowed	Allowed
6. Honoraria	Allowed	Allowed	Not Applicable	Not Applicable
7. Other program-related expenses in compliance with the provision of the program guidelines, subject to the existing budgeting, accounting, auditing, and procurement rules and regulations	Allowed	Allowed	Allowed	Allowed

ANNEX B - BUDGET ALLOCATION PER LEARNING PROGRAM

REGIONS	BBM (Grades 1-3)	LRP (Grade 3 Only)	SUMMER REMEDATION (Grades 4-12)	2025 LEARNING CAMP (Pilot Schools)	TOTAL REQUIREMENT
Region I	-	31,178,041	3,466,400	2,445,960	37,090,401
Region II	-	28,582,535	2,887,200	3,307,370	34,777,105
Region III	-	51,068,549	6,002,171	-	57,070,720
Region IV-A	-	50,424,044	11,582,057	-	62,006,101
Region IV-B	-	27,544,029	3,592,571	-	31,136,600
Region V	-	47,286,051	16,224,343	-	63,510,394
Region VI	-	44,784,048	4,212,000	-	48,996,048
Region VII	-	36,744,055	8,594,629	2,276,860	47,615,544
Region VIII	-	34,745,938	5,784,114	-	40,530,052
Region IX	87,192,300		12,729,486	-	99,921,786
Region X	-	29,035,836	15,226,857	-	44,262,693
Region XI	-	35,167,440	9,953,714	-	45,121,154
Region XII	-	35,940,441	5,013,819	4,463,460	45,417,720
NCR	-	13,988,000	14,893,143	1,642,870	30,524,013
CAR	-	7,799,500	2,548,457	2,432,240	12,780,197
CARAGA	-	23,075,000	4,941,143	1,118,150	29,134,293
NIR					-
CO		1,909,000			1,909,000
TOTALS	87,192,300	499,272,507	127,652,104	17,686,910	731,803,821



Republic of the Philippines
Department of Education

SEP 24 2025

DepEd ORDER
No. 029, s. 2025

**GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS
FOR THE NATIONAL FESTIVAL OF TALENTS**

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

1. The Department of Education (DepEd) issues the enclosed **Guidelines on the Utilization of the Program Support Funds (PSF) for the National Festival of Talents (NFOT)**.
2. Pursuant to DepEd Order No. 021, s. 2019 titled Policy Guidelines on the K to 12 Basic Education Program, the Department holds annual competitions at the school, schools division, and regional levels, which culminate at the national level. Through the NFOT, learners are provided with meaningful learning opportunities to showcase their talents and skills through their products and performances on a national platform as evidence of their learning.
3. These guidelines are issued to ensure the effective and efficient utilization of the NFOT PSF, which shall be used to cover the conduct of the Division Festival of Talents and Regional Festival of Talents and travel expenses of teacher-coaches and learner-participants for the NFOT as stated in **Enclosure No. 1**.
4. This Order shall take effect immediately upon its publication on the DepEd website and upon filing with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UPLC), UP Diliman, Quezon City.
5. All existing Orders and Memoranda inconsistent with this Order are rescinded. These guidelines shall be implemented starting fiscal year 2025 unless sooner repealed, amended, or rescinded.
6. For more information, please contact the **Bureau of Learning Delivery-Student Inclusion Division**, 4th Floor, Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City, through email at bld.sid@deped.gov.ph or telephone number (02) 8637-4346.

CM

7. Immediate dissemination of and strict compliance with this Order is directed.

By Authority of the Secretary:


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

Encls.:
As stated

References:
DepEd Order (No. 021, s. 2019)
DepEd Memorandum No. 019, s. 2024



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

BASIC EDUCATION
EXPENSES
FUNDS
POLICY
PROGRAMS
SCHOOLS

JGCG, JD, MPC, DO Guidelines on the Utilization of PSF for the NFOT
TN 0251 - June 30, 2025



GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS (PSF) FOR THE NATIONAL FESTIVAL OF TALENTS (NFOT)

I. Rationale

To discover and nurture exceptional talents and skills, foster a sense of healthy competition, encourage personal growth, and reinforce the principles of excellence and achievement among learners, the Department of Education (DepEd) organizes annual competitions at the division and regional levels, culminating in a national competition pursuant to DepEd Order (DO) No. 021 s. 2019, titled *Policy Guidelines on the K to 12 Basic Education Program*. Hence, the Curriculum and Teaching Strand, through the Bureau of Learning Delivery (BLD), conducts the **National Festival of Talents (NFOT)** annually during end-of-school year (EOSY) break in a designated region. This is also in support of the goal to provide quality, relevant, inclusive, and responsive basic education and DepEd's 5-Point Agenda aimed at creating an enabling learning environment, supporting teacher welfare, promoting learner well-being, ensuring efficient learning delivery in all its forms, and preparing a future-ready workforce.

The NFOT is an annual DepEd co-curricular activity that provides meaningful learning opportunities for basic education learners from different regions to showcase their talents and skills (best products and performances) as solid evidence of their learning across academic areas and inclusive and special curricular programs. It also extends parallel learning sessions for teachers and learners to enhance their knowledge and skills in their respective fields of interest. It guides learners on which career path will be relevant to the four curriculum exits (higher education, middle-level skills development, entrepreneurship, and employment) of the Enhanced K to 12 Basic Education Program.

Learner-participants under the supervision of their teacher-coaches, participate in the Division and Regional Festivals of Talents (DFOT and RFOT) as preliminary competitions, with winners advancing to the NFOT. Hence, funding is essential for organizing the DFOT and RFOT, as well as covering the travel expenses of learner-participants and teacher-coaches participating in the NFOT.

To ensure the appropriate allocation and utilization of Program Support Funds (PSF) for the conduct of the DFOT and RFOT and travel expenses of learner-participants and teacher-coaches for the NFOT, it is necessary to establish clear guidelines for this purpose, fostering accountability and transparency, and ultimately ensuring that resources are utilized in a way that supports the goals of these events.

II. Scope

This Order shall provide the rules for the allocation, disbursement, release, utilization, and reporting of the NFOT PSF for the Regional Offices and Schools Division Offices, excluding the Bangsamoro Autonomous Region of Muslim Mindanao (BARMM) as applicable.

III. Definition of Terms

To provide clarity and understanding of the provisions of these guidelines, the following terms are operationally defined as follows:

Division Festival of Talents (DFOT) - This refers to the localized event organized at the division level within DepEd, where learners from various schools within the division showcase their talents and skills. It serves as a preliminary competition to identify outstanding learners who will advance to the Regional Festival of Talents (RFOT) and ultimately the NFOT.

National Festival of Talents - This refers to an annual DepEd co-curricular activity that provides meaningful learning opportunities for basic education learners from different regions to showcase their talents and skills (best products and performances) as solid evidence of their learning across academic areas and inclusive and special curricular programs.

Notice of Cash Allocation (NCA) - This refers to the cash authority issued quarterly by the Department of Budget and Management (DBM) to DepEd Central Office (CO), Regional Offices (ROs), and Schools Division Offices (SDOs) to cover the cash requirements of NFOT-related activities.

Program Support Funds (PSF) - This refers to the financial resources allocated to cover the expenses in conducting NFOT activities including the planning and organization to ensure a timely and efficient implementation in line with DepEd's strategic priorities and objectives.

Regional Festival of Talents (RFOT) - This refers to the regional-level competition within DepEd, where top talents from the DFOT converge to compete at a larger, regional scale. It serves as the next level of competition before the NFOT, offering learners a platform to further hone their skills and gain recognition for their achievements. It also promotes the exchange of best practices and learning opportunities among teachers and learners from different divisions within the same region.

Sub-Allotment Release Order (Sub-ARO) - This refers to an internal document issued by DepEd Central Office (CO)/Regional Office (RO) transferring a portion of available allotment relative to the NFOT to DepEd RO/Schools Division Office (SDO), respectively to incur obligation not exceeding a given amount during a specified period for the indicated purpose.

IV. Policy Statement

This Order is being issued to guide the field offices on the allocation, release, disbursement, utilization, and reporting of the utilization of PSF for the DFOT, RFOT, and NFOT incurred by authorized officials, employees, teacher-coaches, and learner-participants at the field offices.

Specifically, this Order aims to:

- A. Meet all the logistical, operational, and administrative needs of the DFOT, RFOT, and NFOT to ensure their success;
- B. Ensure transparency and accountability in the financial management of the PSF for the DFOT, RFOT, and NFOT; and
- C. Strengthen collaboration and coordination among the DepEd Central Office (CO), Regional Offices (ROs), and Schools Division Offices (SDOs) in the

planning, organization, execution, and monitoring of DFOT, RFOT, and NFOT in accordance with DepEd's strategic priorities and objectives.

V. Procedures

A. Eligible Expenses

1. For the allocation, release, disbursement, utilization, and reporting of DFOT, RFOT, and NFOT expenses, the following expenditures are eligible, subject to applicable and existing budgeting, accounting, and auditing rules and regulations:
 - a. **Supplies and Materials** - Expenses for any materials necessary for the successful conduct of the Festival of Talents, including but not limited to educational tools, equipment, and consumables required during the event;
 - b. **Stage Decoration and Program Invitations** - Expenses related to the design and decoration of event spaces, as well as invitations and/or souvenir programs for the opening and closing ceremonies of the festival;
 - c. **Meals** - Expenses allocated for food intended for the Technical Working Group (TWG) and other event personnel, ensuring their nourishment during the preparation and conduct of the event;
 - d. **Logistics** - Expenses related to the transportation and overall operational support required to facilitate the smooth execution of the event, such as venue arrangements, equipment rentals, and event coordination;
 - e. **Communication** - Expenses associated with any form of communication necessary for the event, such as mobile phone load, internet access, and other related services to ensure effective coordination;
 - f. **Overhead Cost** - General expenses related to the administrative or operational support required for the event, such as utilities, venue rentals, and other indirect costs essential for event management; and
 - g. **Health and Safety** - Expenses designated for health and safety measures, including the purchase of medicines, first aid kits, and other necessary supplies to ensure the well-being of participants during the event.
2. Any disbursement or utilization found to be in violation of this Order shall be subject to DepEd Order No. 49, s. 2006 or the *Revised Rules of Procedure of the Department of Education in Administrative Cases*, applicable penal laws, and other appropriate corrective measures and penalties.

B. Fund Allocation

1. The General Appropriations Act (GAA) and National Budget Circular (NBC) allocate the PSF for the following:
 - **Fifty Thousand Pesos (Php 50,000.00) per SDO for the DFOT**
 - **Two Hundred Thousand Pesos (Php 200,000.00) per RO for the RFOT**
2. The distribution of PSF per SDO for the conduct of DFOT is specified below:

Eligible Expenses for the DFOT	Amount
Supplies and Materials	Php 25,000.00
Health and Safety	Php 3,000.00
Logistics	Php 10,000.00
Communication	Php 2,000.00
Overhead Cost	Php 10,000.00
TOTAL	Php 50,000.00

3. The distribution of PSF per RO for the conduct of RFOT is specified below:

Eligible Expenses for the RFOT	Amount
Supplies and Materials	Php 75,000.00
Stage Decoration and Program Invitations (opening and closing ceremonies)	Php 10,000.00
Meals	Php 50,000.00
Logistics	Php 20,000.00
Communication	Php 5,000.00
Overhead Cost	Php 35,000.00
Health and Safety	Php 5,000.00
TOTAL	Php 200,000.00

4. The breakdown of distribution of PSF for the conduct of DFOT and RFOT, including the transportation of learner-participants and teacher-coaches per RO, is specified in **Enclosure No. 2** of these guidelines.
5. Any balances may be used to augment other expenditures not mentioned in these guidelines, provided that such shall be utilized solely for the conduct of activities relevant to the Festival of Talents, subject to the existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.
6. In case the PSF is insufficient to cover the eligible expenses incurred during the DFOT and/or RFOT, local funds or other eligible source/s of funds may be utilized, subject to the usual government accounting and auditing rules and regulations. No donation of funds, or anything of monetary value, shall be solicited or accepted, directly or indirectly, from any person or business related to the tobacco industry or from any manufacturer or distributor of infant formula products.
7. For every fiscal year, the DepEd CO, through the Bureau of Learning Delivery - Student Inclusion Division (BLD-SID), shall issue a memorandum specifying the official number of NFOT learner-participants and teacher-coaches, along with the allocated amount for their travel

expenses to be charged against Basic Education Curriculum (BEC) Funds of the current fiscal year. Beginning FY 2026, the annual allocation for their travel expenses shall vary depending on the geographical distance/accessibility of the host region or division.

8. A separate issuance shall be released should there be any changes in the amount of eligible expenses of the PSF-NFOT for the DFOT and RFOT.

C. Release of Funds

1. For FY 2025, funds were directly released to all ROs through GAA and NBC No. 595, charged to Basic Education Curriculum (BEC) Funds. However, for subsequent years, a separate issuance shall be released should there be changes in the release of funds.
2. The ROs shall prepare and issue the Sub-Allotment Release Order (Sub-AROs) to the SDOs.
3. Upon release of the Sub-AROs, the SDOs shall request the release of the Notice of Cash Allocation from their respective Department of Budget and Management Division Office.

VI. Monitoring and Evaluation

- A. The CO, through BLD-SID, as the lead office for the management and implementation of NFOT, shall regularly monitor the ROs and SDOs' program implementation and fund utilization of PSF, through the conduct of report/data collection, consultative meetings, and Program Implementation Reviews (PIR) with the Regional NFOT Focal Persons. The results of these activities shall help track progress, identify and resolve challenges, provide timely support to ROs and SDOs, and guide the continuous improvement of the provisions set forth in these guidelines.
- B. Likewise, the BLD-SID shall also formulate related issuances and provide technical assistance to the field offices to ensure the efficient and effective implementation of this policy. Additionally, it shall be responsible for the continuous improvement of this policy. Consolidated feedback shall be addressed to the **Office of the Director** of the **BLD** via telephone numbers (02) 8637-4346 and 8637-4347 or by email at bld.od@deped.gov.ph.
- C. The ROs, through their Regional NFOT Focal Persons, shall review and validate the reports and the supporting documents received from the SDOs for consolidation and subsequent submission to the BLD-SID.
- D. On the last week of September of every fiscal year, the ROs shall submit a year-end report, duly approved by the Regional Director, on the status of their program implementation and PSF utilization to the BLD-SID, through email at nfot.sid@deped.gov.ph and/or bld.sid@deped.gov.ph. The report template is provided as **Enclosure No. 3**.

VII. References

COA Circular No. 97-002, *Restatement with Amendments of the Rules and Regulations on the Granting, Utilization, and Liquidation of Cash Advances provided for under COA Circular No. 90-331 dated May 3, 1990*

COA Circular No. 2006-005, *Amendment to Item 7.1 of COA Circular No. 97-002 dated February 10, 1997 on the Granting, Utilization, and Liquidation of Cash Advances*

DepEd Order No. 21 s. 2019, *Policy Guidelines on the K to 12 Basic Education Program*

DepEd Memorandum No. 42, s. 2012, *2012 National Festival of Talents (NFOT)*

DepEd Memorandum 19, s. 2024, *2024 National Festival of Talents (NFOT)*

Republic Act 11054, *Organic Law for the BARMM*

Republic Act 11904, *Philippine Creative Industries Development Act*

VIII. Effectivity

This Order shall take effect immediately upon its publication on the DepEd official website and upon filing with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center, UP Diliman, Quezon City.



**DISTRIBUTION OF PSF PER REGIONAL OFFICE (RO)
FOR THE NFOT**

A. Summary of the Distribution of PSF per RO

Region	PSF for the Conduct of Division Festival of Talents (DFOT)	PSF for the Conduct of Regional Festival of Talents (RFOT)	PSF for the Transportation of Learner-Participants and Teacher-Coaches for the 2025 NFOT	TOTAL
I	700,000.00	200,000.00	261,960.00	1,161,960.00
II	450,000.00	200,000.00	983,460.00	1,633,460.00
III	1,050,000.00	200,000.00	705,960.00	1,955,960.00
CALABARZON	1,200,000.00	200,000.00	983,460.00	2,383,460.00
MIMAROPA	350,000.00	200,000.00	1,538,460.00	2,088,460.00
V	650,000.00	200,000.00	983,460.00	1,833,460.00
VI	1,050,000.00	200,000.00	1,205,460.00	2,455,460.00
VII	1,000,000.00	200,000.00	1,538,460.00	2,738,460.00
VIII	650,000.00	200,000.00	1,482,960.00	2,332,960.00
IX	400,000.00	200,000.00	1,538,460.00	2,138,460.00
X	700,000.00	200,000.00	1,538,460.00	2,438,460.00
XI	550,000.00	200,000.00	1,538,460.00	2,288,460.00
XII	400,000.00	200,000.00	1,593,960.00	2,193,960.00
CARAGA	600,000.00	200,000.00	1,538,460.00	2,338,460.00
CAR	400,000.00	200,000.00	950,160.00	1,550,160.00
NCR	800,000.00	200,000.00	705,960.00	1,705,960.00
TOTAL	10,950,000.00	3,200,000.00	19,087,560.00	33,237,560.00

B1. Breakdown of Distribution of PSF for the Conduct of the Division Festival of Talents (DFOT) per RO

Region	Unit Cost	No. of Divisions per Region	TOTAL
I	50,000.00	14	700,000.00
II	50,000.00	9	450,000.00
III	50,000.00	21	1,050,000.00
CALABARZON	50,000.00	24	1,200,000.00
MIMAROPA	50,000.00	7	350,000.00
V	50,000.00	13	650,000.00
VI	50,000.00	21	1,050,000.00
VII	50,000.00	20	1,000,000.00
VIII	50,000.00	13	650,000.00
IX	50,000.00	8	400,000.00
X	50,000.00	14	700,000.00
XI	50,000.00	11	550,000.00
XII	50,000.00	8	400,000.00
CARAGA	50,000.00	12	600,000.00
CAR	50,000.00	8	400,000.00
NCR	50,000.00	16	800,000.00
TOTAL		219	Php10,950,000.00

B2. Breakdown of Distribution of PSF for the Conduct of the Regional Festival of Talents (RFOT) per RO

Region	Unit Cost	TOTAL
I	200,000.00	200,000.00
II	200,000.00	200,000.00
III	200,000.00	200,000.00
CALABARZON	200,000.00	200,000.00
MIMAROPA	200,000.00	200,000.00
V	200,000.00	200,000.00
VI	200,000.00	200,000.00
VII	200,000.00	200,000.00
VIII	200,000.00	200,000.00
IX	200,000.00	200,000.00
X	200,000.00	200,000.00
XI	200,000.00	200,000.00
XII	200,000.00	200,000.00
CARAGA	200,000.00	200,000.00
CAR	200,000.00	200,000.00
NCR	200,000.00	200,000.00
TOTAL		3,200,000.00

C. Breakdown of Distribution of PSF for the Transportation of Learner-Participants and Teacher-Coaches for the NFOT

Region	Unit Cost	No. of Learner-Participants and Teacher-Coaches	TOTAL
I	2,360.00	111	261,960.00
II	8,860.00	111	983,460.00
III	6,360.00	111	705,960.00
CALABARZON	8,860.00	111	983,460.00
MIMAROPA	13,860.00	111	1,538,460.00
V	8,860.00	111	983,460.00
VI	10,860.00	111	1,205,460.00
VII	13,860.00	111	1,538,460.00
VIII	13,360.00	111	1,482,960.00
IX	13,860.00	111	1,538,460.00
X	13,860.00	111	1,538,460.00
XI	13,860.00	111	1,538,460.00
XII	14,360.00	111	1,593,960.00
CARAGA	13,860.00	111	1,538,460.00
CAR	8,560.00	111	950,160.00
NCR	6,360.00	111	705,960.00
TOTAL	171,960	1776	19,087,560.00



(Enclosure No. 3 to DepEd Order No. 029, s. 2025)

Regional Header

Year-End Report on the Utilization of FY _____ NFOT Program Support Funds Provided to the Regional Offices under Basic Education Curriculum-Student Inclusion Division (BEC-SID) Funds

REGION	PSF to Regions for the Conduct of Regional Festival of Talents (RFOT)	Utilization of PSF to Regions for the Conduct of Regional Festival of Talents (RFOT)	PSF to Regions for the Conduct of Division Festival of Talents (DFOT)	Utilization PSF to Regions for the Conduct of Division Festival of Talents (DFOT)	PSF for the Transportation Expenses of Learners-Participants and Teacher-Coaches for the 2025 National Festival of Talents (NFOT)	Utilization of PSF for the Transportation Expenses of Learners-Participants and Teacher-Coaches for the 2025 National Festival of Talents (NFOT)	TOTAL AMOUNT	TOTAL AMOUNT OF UTILIZATION	PERCENTAGE OF TOTAL UTILIZATION
NCR	200,000.00		800,000.00		705,960.00				
CAR	200,000.00		400,000.00		950,160.00				
I	200,000.00		700,000.00		261,960.00				
II	200,000.00		450,000.00		983,460.00				
III	200,000.00		1,050,000.00		705,960.00				
CALABARZON	200,000.00		1,200,000.00		983,460.00				
MIMAROPA	200,000.00		350,000.00		1,538,460.00				
V	200,000.00		650,000.00		983,460.00				
VI	200,000.00		1,050,000.00		1,205,460.00				
VII	200,000.00		1,000,000.00		1,538,460.00				
VIII	200,000.00		650,000.00		1,482,960.00				
IX	200,000.00		400,000.00		1,538,460.00				
X	200,000.00		700,000.00		1,538,460.00				
XI	200,000.00		550,000.00		1,538,460.00				
XII	200,000.00		400,000.00		1,593,960.00				
CARAGA	200,000.00		600,000.00		1,538,460.00				
TOTAL	3,200,000.00		10,950,000.00		19,087,560.00				

Prepared by:

Regional NFOT Focal Person
(Signature over Printed Name)

Reviewed by:

CLMD Chief
(Signature over Printed Name)

Approved by:

Regional Director
(Signature over Printed Name)



Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : REGIONAL DIRECTORS
ALL OTHERS CONCERNED

FROM : 
GINA O. GONONG
Undersecretary for Curriculum and Teaching

SUBJECT : IMPLEMENTING GUIDELINES FOR THE PROGRAM
SUPPORT FUNDS (PSF) FOR KINDERGARTEN EDUCATION

DATE : March 7, 2024

Aligned with DepEd Order No. 47, s. 2016, titled Omnibus Policy on Kindergarten Education and in support of the nationwide implementation of the current strategic 5-Point Agenda particularly the emerging challenging in the foundational skills, the Program Support Funds (PSF) for Fiscal Year (FY) 2025 are instituted.

This memorandum is issued to establish the Implementing Guidelines for the 2025 Program Support Funds to the Regional Offices, specifically for the implementation and regional orientation on the use of Kindergarten assessment tools and teaching and learning materials.

This also supports the Bureau of Learning Delivery's initiative to strengthen the implementation of the Kindergarten Program and equip teachers with the use of Kindergarten assessment tools as well as teaching and learning materials, particularly, the use of Developmentally Appropriate Practices (DAP).

Therefore, the Program Support Funds (PSF) for Fiscal Year (FY) 2025 **with a total amount of Forty-Seven Million, Forty-Five Thousand One Hundred Sixty Pesos (Php47,045,160.00) charged against the Basic Education Curriculum (BEC) funds** is directly released from the National Office Department of Budget and Management (DBM) to the Regional Offices (ROs) through the National Budget Circular (NBC) No. 595, dated January 20, 2025, Guidelines on the Release of Funds for FY2025. The DepEd Regional Offices may further download the amount to their respective Schools Division Offices (SDOs) for utilization within FY 2025. Attached as Annex 1 is the breakdown of Kindergarten Education Program Support Funds per Region while Annex 2 provides the Accomplishment Report Template.

The following are the eligible items of expenditures for the activity:

- Procurement of venue for the regional orientation including the session hall, board and lodging and meals of the participants;
- Printing of Kindergarten Assessment Package for Teachers;

- Purchase of training supplies, materials, literacy and numeracy learning kits needed for the sessions;
- Travel expenses of the participants; and
- Other incidental/contingency/overhead expenses related thereto.

In the event that the funds cannot be fully utilized, the balances may be used by the Regions/Schools Division Offices for any Kindergarten - related activities provided that utilization is in accordance with the existing accounting, budgeting, procurement, and auditing rules and regulations.

To ensure comprehensive reporting and monitoring of fund utilization, a consolidated accomplishment report must be submitted to the Bureau of Learning Delivery - Teaching and Learning Division (BLD-TLD) within the 4th quarter (2nd week of December 2025) or upon activity completion. The reporting mechanism involves the transfer of accomplishments from SDOs, if ROs have opted to transfer funds to SDOs, or directly from ROs if they chose not to transfer funds, up to the Central Office (CO). This process facilitates the completion of Annex 2 and enhances accountability. Reports can be submitted via email at bld.tld@deped.gov.ph which will be monitored by the BLD-TLD.

Finally, the utilization of funds is subject to the usual accounting, budgeting, procurement, and auditing rules and regulations.

For inquiries and other concerns, please contact Ms. Emily A. Mallari, Supervising Education Program Specialist or Ms. Forcefina Frias, Senior Education Program Specialist of the BLD, through email at forcefina.frias@deped.gov.ph or bld.tld@deped.gov.ph.

Immediate dissemination and compliance with this memorandum is desired.

Copy furnished:

MALCOLM S. GARMA
Officer-In-Charge
Undersecretary for Operations

Annex 1

SUGGESTED Allocation of Program Support Funds

Regions	No. of Participants	Supplies (P300/pax)	Board and Lodging (P2000/pax) (4days)	Transportation (P5197/pax)	Contingency/ Overhead @Php18,600 per Region and Division	Allocation for the sets of Literacy and Numeracy Kits (P5000 per set X 23 Teachers per Division)		Amount DOWNLOADED
						No. of Division	Allocation	
NCR	99	29,700.00	792,000.00	514,503.00	316,200.00	16	1,840,000.00	3,488,760.00
CAR	51	15,300.00	408,000.00	265,047.00	167,400.00	8	920,000.00	1,797,240.00
Region I	87	26,100.00	696,000.00	452,139.00	279,000.00	14	1,610,000.00	3,065,880.00
Region II	57	17,100.00	456,000.00	296,229.00	186,000.00	9	1,035,000.00	2,008,680.00
Region III	123	36,900.00	984,000.00	639,231.00	390,600.00	20	2,300,000.00	4,334,520.00
CALABARZON	140	42,000.00	1,120,000.00	727,580.00	446,400.00	23	2,645,000.00	4,933,360.00
MIMAROPA	40	12,000.00	320,000.00	207,880.00	148,800.00	7	805,000.00	1,409,600.00
Region V	75	22,500.00	600,000.00	389,775.00	241,800.00	12	1,380,000.00	2,643,000.00
Region VI	129	38,700.00	1,032,000.00	670,413.00	409,200.00	21	2,415,000.00	4,545,960.00
Region VII	117	35,100.00	936,000.00	608,049.00	377,065.00	19	2,185,000.00	4,123,080.00

Regions	No. of Participants	Supplies (P300/pax)	Board and Lodging (P2000/pax) (4days)	Transportation (P5197/pax)	Contingency/ Overhead @Php18,600 per Region and Division	Allocation for the sets of Literacy and Numeracy Kits (P5000 per set X 23 Teachers per Division)		Amount DOWNLOADED
						No. of Division	Allocation	
Region VIII	81	24,300.00	648,000.00	420,957.00	260,400.00	13	1,495,000.00	2,854,440.00
Region IX	51	15,300.00	408,000.00	265,047.00	167,400.00	8	920,000.00	1,797,240.00
Region X	87	26,100.00	696,000.00	452,139.00	279,000.00	14	1,610,000.00	3,065,880.00
Region XI	69	20,700.00	552,000.00	358,593.00	223,200.00	11	1,265,000.00	2,431,560.00
Region XII	54	16,200.00	432,000.00	280,638.00	167,400.00	8	920,000.00	1,902,960.00
CARAGA	75	22,500.00	600,000.00	389,775.00	241,800.00	12	1,380,000.00	2,643,000.00
TOTAL	1,335	370,800.00	9,888,000.00	6,423,492.00	4,301,665.00	215	22,885,000.00	47,045,160.00

Annex 2 Accomplishment Report

Accomplishment Report
Orientation of School Heads and Kindergarten Coordinators on the Utilization
of Assessment Tools and Teaching and Learning Materials

Region:

Downloaded PSF:

<i>Activity (with date and venue)</i>	<i>Output</i>	Physical Accomplishment		Financial Accomplishment	
		Target	Actual	Target	Actual

Issues/Challenges:

Recommendations:

Prepared:

Regional Kindergarten Coordinator

Noted:

Chief, CLMD

Approved:

Regional Director



Republic of the Philippines
Department of Education

MEMORANDUM
DM-CT-2025-064

TO : ALL REGIONAL DIRECTORS
ALL OTHERS CONCERNED

FROM : 
GINA D. GONONG
Undersecretary for Curriculum and Teaching

SUBJECT : 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

DATE : February 24, 2025

The Basic Education Development Plan 2030 (DepEd Order No. 24, s. 2022) acts as a strategic framework for the Department of Education in the Philippines, guiding the formulation, implementation, and evaluation of educational policies over the next decade. The plan prioritizes the enhancement of both formal and non-formal education, with a strong focus on improving the quality of teachers, school leaders, and student achievement. This initiative underscores the government's commitment to education as a vital instrument for social progress, political stability, and national development.

To advance these objectives, the Department of Education (DepEd), through the Bureau of Learning Delivery – Teaching Learning Division (BLD-TLD), has developed Self-Instructional Learning Action Cell (LAC) Resources for Science, Technology, Engineering and Mathematics (STEM) Education aimed at fostering Collaborative Expertise. These resources are designed to enhance teaching methodologies, integrate modern technology, and promote inclusivity, thereby enriching the educational experience. The training resource packages are intended to equip instructional supervisors and mentors with the skills necessary to elevate STEM education, in alignment with the DepEd Five Agenda, which emphasizes to **produce high performing teachers**.

To facilitate the use of these self-instructional training resource packages, all Regional Offices (ROs) will conduct regional orientations. The expenses for these orientations will be covered by the DepEd Central Office through the Program Support Fund (PSF) charged against the FY 2025 Basic Education Curriculum (BEC) funds that are directly released to regions. The FY 2025 PSF amounting to a total of Five Million Three Hundred Forty-Four Thousand and Seven Hundred Pesos (P5,344,700.00) may be further downloaded to the regions' respective Schools Division Offices (SDOs) for utilization within the fiscal year.



Republic of the Philippines
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The PSF shall be utilized for the following specific expenditures in accordance with the existing budgeting, accounting, auditing, and procurement rules and regulations:

Expenditures	Specification
Board and Lodging	The amount of board and lodging of the participants shall not exceed P2,000 per day per pax.
Travel Expense	Each participant may receive a travel expense of not exceeding P600.00 depending on the actual travel expense.
Training Kit	The amount of not more than P300.00 to each participant shall be allocated for the training kit.
Other Miscellaneous	For the other material relative to the training such as but limited to tarpaulin, manila paper, marker, an amount of P5,000.00 may utilize.

Please refer to Annex 1 for the amount of PSF and the complete list of expenditures.

The participants of the 3-day orientation include Education Program Supervisors in Science, Technology and Livelihood Education, and Mathematics from the Schools Division Office. Additionally, the Regional Office will select a Program Management Team, consisting of no more than seven members.

The unutilized funds related to this may be allocated to other STEM activities.

The ROs shall complete and submit an Accomplishment Report using the template provided in Annex 2 of this memorandum, related to fund utilization, within two weeks after the completion of the activity. The report should be submitted to the Office of the Director, Bureau of Learning Delivery, via email at bld.od@deped.gov.ph, with copy furnished to bld.tld@deped.gov.ph and danilo.soriano@deped.gov.ph.

For more information and clarifications, please contact the BLD-TLD, 4th Floor, Bonifacio Building or at telephone number (02) 8687-2948

Copy furnished:

MALCOLM S. GARMA
Assistant Secretary
Officer-in-Charge, Office of the Undersecretary for Operations



Republic of the Philippines
Department of Education

Annex 1

**LIST OF EXPENDITURES FOR THE CONDUCT OF REGIONAL ORIENTATION ON THE UTILIZATION OF SELF -
INSTRUCRIONAL LAC RESOURCE ON STEM EDUVCAION COLLABORATIVE EXPERTISE SESSION**

Region	PMT	No. of Division	Pax Per SDO	Total No. of Pax	Total Number of Participants	Board and Lodging	Number of Days	Total Board and Lodging	Travel Expense (600 per pax)	Training Kit (300 per pax)	Other Training Materials	TOTAL
I	7	14	3	42	49	2000	3	294,000.00	29,400.00	14,700.00	5,000.00	343,100.00
II	7	9	3	27	34	2000	3	204,000.00	20,400.00	10,200.00	5,000.00	239,600.00
III	7	20	3	60	67	2000	3	402,000.00	40,200.00	20,100.00	5,000.00	467,300.00
IVA	7	23	3	69	76	2000	3	456,000.00	45,600.00	22,800.00	5,000.00	529,400.00
IVB	7	7	3	21	28	2000	3	168,000.00	16,800.00	8,400.00	5,000.00	198,200.00
V	7	13	3	39	46	2000	3	276,000.00	27,600.00	13,800.00	5,000.00	322,400.00
CAR	7	7	3	21	28	2000	3	168,000.00	16,800.00	8,400.00	5,000.00	198,200.00
NCR	7	16	3	48	55	2000	3	330,000.00	33,000.00	16,500.00	5,000.00	384,500.00
VI	7	21	3	63	70	2000	3	420,000.00	42,000.00	21,000.00	5,000.00	488,000.00
VII	7	21	3	63	70	2000	3	420,000.00	42,000.00	21,000.00	5,000.00	488,000.00
VIII	7	13	3	39	46	2000	3	276,000.00	27,600.00	13,800.00	5,000.00	322,400.00
IX	7	8	3	24	31	2000	3	186,000.00	18,600.00	9,300.00	5,000.00	218,900.00
X	7	14	3	42	49	2000	3	294,000.00	29,400.00	14,700.00	5,000.00	343,100.00
XI	7	11	3	33	40	2000	3	240,000.00	24,000.00	12,000.00	5,000.00	281,000.00
XII	7	8	3	24	31	2000	3	186,000.00	18,600.00	9,300.00	5,000.00	218,900.00
XIII	7	12	3	36	43	2000	3	258,000.00	25,800.00	12,900.00	5,000.00	301,700.00
TOTAL		217		651	763			4,578,000.00	457,800.00	228,900.00	80,000.00	5,344,700.00



Republic of the Philippines
Department of Education

Annex 2

ACCOMPLISHMENT REPORT ON THE UTILIZATION OF PROGRAM SUPPORT FUND FOR THE CONDUCT OF REGIONAL ORIENTATION ON THE UTILIZATION OF SELF-INSTRUCTIONAL LAC RESOURCES ON STEM EDUCATION COLLABORATIVE EXPERTISE SESSIONS

Region:		
Date Conducted:		
Venue:		
Actual Number of Participants:		
PSF Amount:		
List Expenditures	Expenditures	Amount
	Board and Lodging	
	Training Kit	
	Travel Expense	
	Others	
	TOTAL	
Remaining Balance:		

Prepared by:

Reviewed by:

STEM Focal Person

Finance Officer

Recommending Approval:

Approved by:

CLMD Chief

Regional Director



Republic of the Philippines
Department of Education

DEPARTMENT OF EDUCATION
RECEIVED
RECORDS SECTION REGIONAL OFFICE NO. VIII

DATE: 9-9-25

TRACKING #: _____ TIME: 9:32
SIGNATURE: [Signature]

MEMORANDUM

TO : ALL REGIONAL DIRECTORS
ALL SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED

FROM : [Redacted]
ATTY. FATIMA LIPP D. PANONTONGAN
Undersecretary and Chief of Staff
ARAL TWG Chairperson

[Redacted]
DR. CARMELA ORACION
OIC - Office of the Undersecretary, CT Strand
ARAL TWG Co-vice chair

[Redacted]
EDSON BYRON K. SY
Assistant Secretary
Office in-charge, Office of the Undersecretary for Finance

SUBJECT : **GUIDELINES ON THE BUDGET ALLOCATION AND FUND UTILIZATION FOR THE ACADEMIC RECOVERY AND ACCESSIBLE LEARNING (ARAL) PROGRAM FOR SY 2025-2026**

DATE : **July 17, 2025**

1.0 This memorandum establishes the guidelines on the budget allocation and fund utilization for the Academic Recovery and Accessible Learning (ARAL) Program pursuant to funding mechanisms authorized under Section 10 of DepEd Order No. 18, s. 2025.

2.0 The ARAL Program SY 2025-2026 funding requirements will be sourced from the following Programs, Activities, and Projects (PAPs):

PAP NAME	TOTAL
1. 2025 Basic Education Curriculum (BEC) – National Reading Program (NRP), National Mathematics Program (NMP)*	1,264,666,924
2. FY 2025 Textbooks and Other Instructional Materials (TBIMs), directly released to the regions	448,894,000
3. Reprogrammed Balances from the Bureau of Learning Resources (FY 2025 TBIMs Funds) - For downloading	100,000,000
TOTAL	1,813,560,924

*Includes Current (RA12116 General Appropriations Act) and Continuing (RA 11975) Continuing Funds. Available balances reported by Regional Offices



3.0 The funds shall be used to support activities and expenses under the ARAL Program, which includes but are not limited to:

- 1.1. Provision and distribution of Teacher and Learner Resources;
- 1.2. Orientation Activities;
- 1.3. Training Activities, including payments for external resource persons;
- 1.4. School Readiness and Responsiveness Audit;
- 1.5. Monitoring and Evaluation Activities;
- 1.6. Other program-related expenses in compliance with the provisions of the program guidelines, subject to the existing budgeting, accounting, auditing, and procurement rules and regulations.

4.0 The budget for TBIMs shall be used for teacher and learner resource materials only. Technical specifications for the teacher and learner resource materials will be provided by the DepEd Central Office to each Regional Office (RO). The ROs, Schools Division Offices (SDOs), or Schools shall facilitate the provision and distribution of learning resources based on the present number of ARAL learners and tutors per school. The ROs, SDOs, or schools may conduct any applicable procurement pursuant to Republic Act (RA) No. 9184, or the *Government Procurement Reform Act*, and its Implementing Rules and Regulations, and/or RA No. 12009 or the *New Government Procurement Act*.

5.0 The Regional Offices are authorized to determine the most strategic and efficient use of their available funds for the ARAL Program.

6.0 The utilization of the funds herein shall be in accordance with the existing budgeting, accounting, auditing, and procurement rules and regulations. The ROs or SDOs shall ensure the obligation and disbursement of the directly-released and downloaded funds are in accordance with the Cash-Based Budgeting System and consistent with the National Budget Circular No. 595 s. 2025 (Guidelines on the Release of Funds for Fiscal Year 2025 dated January 20, 2025).

The following Annexes are as follows:

- 1.7. Annex A - Budget Allocation per Region
- 1.8. Annex B - ARAL Program Deliverables
- 1.9. Annex C - List of Previously Issued Fund Utilization Guidelines
- 1.10. Annex D - Breakdown of Reported Balances as of July 7, 2025

These guidelines supersede previous issuances related to fund utilization of BEC 2024 and 2025 funds as specifically listed in Annex C.

For your guidance and strict compliance.



cc: **USEC. ROWENA CANDICE M. RUIZ**, Procurement and Finance Oversight
USEC. WILFREDO E. CABRAL, Human Resource and Development
ASEC. DR. CARMELA C. ORACION, National Educators' Academy of the Philippines

ANNEX A
INDICATIVE BUDGET ALLOCATION PER REGION

REGION	Basic Education Curriculum	Textbooks and Other Instructional Materials			TOTAL
	FY 2025 BEC*	FY 2025 TBIMs (Directly released already to the regions)	FY 2025 TBIMs for downloading to specific regions	TOTAL TBIMs	
REGION I	90,491,607.81	28,558,000.00	-	28,558,000.00	119,049,607.81
REGION II	69,814,000.00	-	-	-	69,814,000.00
REGION III	28,080,000.00	66,903,000.00	13,553,717.60	80,456,717.60	108,536,717.60
REGION IV-A	266,161,605.00	-	-	-	266,161,605.00
REGION IV-B	18,800,000.00	22,469,000.00	10,811,391.63	33,280,391.63	52,080,391.63
REGION V	82,914,229.00	-	33,894,509.08	33,894,509.08	116,808,738.08
REGION VI	170,422,902.44	47,134,000.00	-	47,134,000.00	217,556,902.44
REGION VII	143,785,000.00	48,614,000.00	-	48,614,000.00	192,399,000.00
REGION VIII	24,224,095.70	30,856,000.00	10,700,832.84	41,556,832.84	65,780,928.54
REGION IX	54,539,000.00	26,185,000.00	4,781,948.50	30,966,948.50	85,506,233.50
REGION X	95,245,000.00	32,772,000.00	-	32,772,000.00	128,017,000.00
REGION XI	11,871,172.18	32,611,000.00	19,511,709.38	52,122,709.38	63,993,881.56
REGION XII	54,625,984.00	28,616,000.00	785,066.05	29,401,066.05	84,027,050.05
NCR	115,852,629.60	54,879,000.00	-	54,879,000.00	170,731,629.60
CAR	1,094,691.00	9,933,000.00	3,871,601.09	13,804,601.09	14,899,292.09
CARAGA	36,744,723.00	19,364,000.00	2,089,223.83	21,453,223.83	58,197,946.83
NIR	-	-	-	-	-
TOTAL	1,264,666,924.71	448,894,000.00	100,000,000.00	548,894,000.00	1,813,560,924.71

*Includes Current (RA12116 General Appropriations Act) and Continuing (RA 11975) Continuing Funds. Available balances reported by Regional Offices. Detailed reported balances seen in Annex D.

ANNEX B
ARAL PROGRAM DELIVERABLES

PROGRAM COMPONENT	SPECIFIC DELIVERABLES	PHYSICAL TARGET
Learning Resources	All ARAL-Reading learners or classes are provided with sufficient learning resources based on guidelines provided by the Central Office (e.g., worksheets, decodables, flash cards, levelled readers, writing/coloring materials, others)	<u>Per Learner:</u> <ul style="list-style-type: none"> • Worksheets per learner: 1:1 • Writing/coloring materials: 1:1 <u>Per Class of 15 learners:</u> <ul style="list-style-type: none"> • Decodables: 1:1 • Flash cards: 1:1 • Levelled readers: 1:1
Orientation and Training	Per RO: Regional Training of Trainers conducted Per SDO: Training of Tutors conducted (based on the required # of tutors for ARAL learners) Orientation of School Heads	1 per RO Participants: 5 trainers per SDO At least 1 per SDO At least 1 per SDO
Teacher Resources	All teachers/tutors provided with teaching resources (e.g., teaching guides, visual aids, others)	<u>Per Tutor:</u> 1 Printed Tutor's Guide 1 set of Printed Visual Aids
School Readiness Audit	Conduct of ARAL School Readiness Audit at the beginning, middle, and end of the school year by Regional and SDO focals	1 during BOSY 1 during MOSY

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**ANNEX C
LIST OF PREVIOUSLY ISSUED
FUND UTILIZATION GUIDELINES FOR BEC**

For reference, the allocation and the balances of the following programs shall be used for the ARAL Program:

A. 2024 Downloaded Funds

Guidelines	Date	Issued by	Remarks
DM-CT-2024-198 , 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 (CUF)	June 18, 2024	BLD	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL
Unnumbered Joint Memorandum , Guidelines on the Utilization of 2024 Program Support Funds (PSF) to the Regional Offices for the Implementation of the National Learning Camp Assessment (NLCA)	August 29, 2024	BEA	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL
Unnumbered Joint Memorandum , Transfer of funds to cover funding requirements for the Production of Transition Learning Resources of Grade 7 Lesson Exemplars (LEs) and Worksheets (WSs) for the implementation of the MATATAG Curriculum	June 24, 2024	BLR	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL

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Guidelines	Date	Issued by	Remarks
Unnumbered Joint Memorandum , Program Support Funds (PSF) for the Printing of Philippine Informal Reading Inventory Assessment Tool for Key Stages 2 and 3	November 18, 2024	BLD	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL
Unnumbered Joint Memorandum , Program Support Funds (PSF) for the Administration of the Rapid Mathematics Assessment (RMA) and Printing of RMA Tools and Mathematics Supplementary Learning Materials	November 18, 2024	BLD	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL
Unnumbered Joint Memorandum , Program Support Funds (PSF) for the Upgrading of Essential Digital Skills for Key Stage Learners on ICT-Based Assessment	November 29, 2024	BLD	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL

B. 2025 Directly Released Funds

Guidelines	Date	Issued by	Remarks
Unnumbered Joint Memorandum , Guidelines on the Utilization of the Program Support Funds for the implementation of the 2025 Department of Education Summer Learning Programs	April 11, 2025	BLD	Fund Sources: <ul style="list-style-type: none"> • Php1,199,013,750.00 directly released funds for NLC 2025 (only the remaining allotments from the directly released NLC funds shall be used for ARAL) • Php363,452,931.91 (balance from the downloaded Php704.46M for NLC 2024)
DM-CT-2025-093 , Guidelines on the Utilization of Program Support Funds for the Implementation of the National Reading Program and National Mathematics Program	February 24, 2025	BLD	Only the remaining allotments from the directly released funds to ROs shall be used for ARAL

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Guidelines	Date	Issued by	Remarks
Unnumbered Joint Memorandum , Guidelines on the Utilization of the Program Support Funds for the implementation of the 2025 Department of Education Summer Learning Programs	April 11, 2025	OSec	Fund Sources: <ul style="list-style-type: none"> • Php1,199,013,750.00 directly released funds for NLC 2025 (only the remaining allotments from the directly released NLC funds shall be used for ARAL) • Php363,452,931.91 (balance from the downloaded Php704.46M for NLC 2024)
DM-CT-2025-024 , Guidelines for the Regional Offices on the Utilization of Directly released Program Support Funds (PSF) for the Conduct of Division and Regional Festival of Talents (DFOT and RFOT) and Host Region for the Conduct of the National Festival of Talents (NFOT) for the Fiscal Year (FY) 2025	January 27, 2025	BLD	<ul style="list-style-type: none"> • Only the remaining allotments from the directly released funds to ROs shall be used for ARAL

Meanwhile, the allocation for the following activities shall **NOT** be used for the ARAL Program.

Guidelines	Date	Issued by	Remarks
DM-CT-2025-063 , 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	March 7, 2025	BLD	Directly released to ROs

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Guidelines	Date	Issued by	Remarks
DM-CT-2025-012, 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	February 17, 2025	BLD	Directly released to ROs
Unnumbered Joint Memorandum, Implementing Guidelines for the Program Support Funds (PSF) for Kindergarten Education	March 7, 2025	BLD	Directly released to ROs
DM-CT-2025-064, 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	February 24, 2025	BLD	Directly released to ROs
DM-CT-2025-062, 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	February 24, 2025	BLD	Directly released to ROs

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ANNEX D
BREAKDOWN OF REPORTED BASIC EDUCATION CURRICULUM (BEC)
BALANCES PER REGION AS OF JULY 7, 2025

REGION	CONTINUING	CURRENT	TOTAL
CAR	527,441.00	567,250.00	1,094,691.00
NCR	630,129.60	115,222,500.00	115,852,629.60
Region I	14,155,475.81	76,336,132.00	90,491,607.81
Region II	6,318,000.00	63,496,000.00	69,814,000.00
Region III	-	28,080,000.00	28,080,000.00
Region IV-A	-	266,161,605.00	266,161,605.00
MIMAROPA	1,800,000.00	17,000,000.00	18,800,000.00
Region V	-	82,914,229.00	82,914,229.00
Region VI	10,202,000.00	160,220,902.42	170,422,902.42
Region VII	-	143,785,000.00	143,785,000.00
Region VIII	211,183.00	24,012,912.70	24,224,095.70
Region IX	325,000.00	54,214,285.00	54,539,285.00
Region X	3,493,000.00	91,752,000.00	95,245,000.00
Region XI	11,871,172.18	-	11,871,172.18
Region XII	-	54,625,984.00	54,625,984.00
CARAGA	-	36,744,723.00	36,744,723.00
TOTAL	49,533,401.59	1,215,133,523.12	1,264,666,924.71

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Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM

FOR : **GRACIELA E. MENDOZA**
Director IV, External Partnership Service

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

SUBJECT : **CLEARANCE OF THE GUIDELINES ON THE BUDGET ALLOCATION AND FUND UTILIZATION FOR THE ACADEMIC RECOVERY AND ACCESSIBLE LEARNING (ARAL) PROGRAM FOR SY 2025-2026**

DATE : July 15, 2025

This refers to the request for clearance of the draft Memorandum titled, "*Guidelines on the Budget Allocation and Fund Utilization for the Academic Recovery and Accessible Learning (ARAL) Program for SY 2025-2026*".

The Finance Strand through the Office of the Assistant Secretary for Finance certifies that the Finance comments and recommendations on the draft guidelines shared online to the ARAL Program Secretariat have been incorporated and adopted.

Hence, this Office grants **clearance on the finance-related provisions** of the draft policy guidelines.

For your appropriate action.



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR STRATEGIC MANAGEMENT

MEMORANDUM
DM-SM-2025-04-1959

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENT

ATTENTION : REGIONAL TESTING COORDINATORS
DIVISION TESTING COORDINATORS

FROM : 
ROGER B. MASAPOL *masapol*
Assistant Secretary, Strategic Management *joy*
Officer-in-Charge *plu*
Office of the Undersecretary for Strategic Management

SUBJECT : **GUIDELINES ON THE USE OF THE NATIONAL ASSESSMENT SYSTEMS FOR BASIC EDUCATION (NASBE) PROGRAM SUPPORT FUNDS (PSF) FOR THE ADMINISTRATION OF NATIONAL ASSESSMENTS**

DATE : April 7, 2025

The Bureau of Education Assessment (BEA) shall download the PSF to the field offices to defray expenses for the implementation of national assessment programs/activities.

The **NASBE Program Support Funds (PSF)** is a subsidy for the administration of national programs/activities related to:

1. Early Language, Literacy, and Numeracy Assessment (ELLNA)
2. National Achievement Test (NAT) for Grades 6, 10, and 12
3. National Career Assessment Examination (NCAE)
4. Philippine Educational Placement Test (PEPT)
5. Accreditation and Equivalency (A&E) Test
6. Qualifying Examination in Arabic Language and Islamic Studies (QEALIS)

The date/s of test administration shall be announced through a DepEd memorandum.

The PSF includes allotment for the following:

1. orientation day subsidy,
2. transportation subsidy,
3. examination day subsidy, and
4. other administrative expenses.

The fund transfer shall be by Schools Division Offices (SDOs), which shall be coursed through the Regional Offices (ROs).

1. Field Testing Personnel

The field testing personnel shall be composed of the following:

Field Testing Personnel	Number of Personnel		
	ELLNA, NAT, and NCAE	PEPT and A&E Test	QEALIS
Regional Testing Coordinator (RTC)	1 per RO		
Regional Madrasah Education Program (MEP) Coordinator	None	None	1 per RO
Division Testing Coordinator (DTC)	1 per SDO		
Schools Division Superintendent (SDS)	1 per SDO		
Private School Supervisor (PSS)	1 per SDO	1 per SDO	None
School Head (SH) or Representative of the Testing Center	1 per Testing Center, varies per SDO		
Supervising Examiner (SE)/s	1 per 10 testing rooms in a Testing Center		
Room Examiner (RE)/s	1 per testing room		
Medical Officer (MO)	None	1 per Testing Center	1 per Testing Center
Support Staff (SS)	2 per SDO	3 per Testing Center	3 per Testing Center and the Division MEP Coordinators

2. Orientation Day Subsidy

For ELLNA, NAT, and NCAE, the in-person Division-wide orientation is required to be attended only by the following testing personnel: DTC, SDS, PSS, SH or representative of the testing center, and SS.

For PEPT and A&E Test, the in-person Division-wide orientation is required to be attended only by the following testing personnel: DTC, SDS, PSS, and SH or representative of the testing center.

For QEALIS, the in-person Division-wide orientation is required to be attended by the testing personnel in the previous item except the Division MEP Coordinators who shall serve as SS, in consideration of their location from the testing center.

The orientation subsidy shall be provided to the required testing personnel as compensation for their attendance at the in-person Division-wide orientation. Each personnel shall receive an amount of Eight Hundred Pesos (PHP 800.00) based on approved authority.

No. of Testing Personnel x PHP 800.00 = Orientation Subsidy

3. Transportation Subsidy

A subsidy shall be used for the transportation of test materials for ELLNA, NAT, NCAE, PEPT, and A&E Test. No transportation is intended for QEALIS since the test materials shall be delivered and retrieved by the Test Monitor/s.

The subsidy per testing center includes an amount of Three Hundred Fifty Pesos (PHP 350.00) for the delivery from the SDO to the testing center and another Three Hundred Fifty Pesos (PHP 350.00) for the retrieval from the testing center to the SDO.

Expense Item	Rate
Delivery of TMs from the SDO to the Testing Center	PHP 350.00
Retrieval of TMs from the Testing Center to the SDO	PHP 350.00

Should the above rates be insufficient for some testing centers that are in far-flung areas (e.g. hinterland/island schools), an additional amount, may be provided and is considered as other administrative expenses.

4. Examination Day Subsidy

The examination day subsidy shall be provided to the testing personnel listed below as honorarium for the administration of PEPT, A&E Test, and QEALIS on a weekend. Personnel listed below shall render services beyond their regular hours and expected Key Result Areas (KRAs) with respect to their position.

Testing Personnel	Amount per Testing Personnel (PHP)		
	A&E Test	QEALIS	PEPT
DTC	2,500.00	2,500.00	5,200.00
Regional MEP Coordinator	-	2,500.00	-
RTC	2,500.00	2,500.00	2,900.00
SDS	1,000.00	1,000.00	1,000.00
SE/s	1,800.00	1,800.00	2,300.00
RE/s	1,800.00	1,800.00	2,300.00
SH of the Testing Center	1,800.00	1,800.00	2,300.00
MO	1,300.00	1,300.00	2,700.00
SS (including the MEP Coordinators)	800.00	800.00	800.00
BEA Representative/Test Monitor	1,400.00	1,400.00	2,900.00

No. of Testing Personnel x Amount (PHP) = Honorarium

Each testing personnel, aside from the Test Monitor, shall also receive an amount of Eight Hundred Pesos (PHP 800.00) covering the meals and transportation.

No. of Field-Testing Personnel x PHP 800.00 = Meals & Transportation Allowance of Field-Testing Personnel

5. Other Administrative Expenses

Five percent (5%) from the total of the orientation, transportation, and examination day subsidies is included in the fund transfer. This fund may be used to pay other administrative expenses for national-assessment-related activities such as supplies and materials (*e.g., pens and adhesive tapes*), communication expenses, and additional human resources for logistics, technical, and administrative support during the test registration and administration.

6. Fund Validity

The validity of the fund is indicated in the Sub-Allotment Release Order (Sub-ARO). The excess or unused NASBE PSF may be used to pay expenses incurred in the implementation of previous and succeeding education assessment programs and activities being administered by the BEA such as (but not limited to) assessment benchmarking, orientations, item writing workshops, prevalidation activities, norming tests, test administrations, and capacity-building activities.

For clarifications about the guidelines, please contact the **Bureau of Education Assessment-Education Assessment Division** at **8631-2589** or send an email to **bea.ead@deped.gov.ph**.

Department of Education | Bureau of Education Assessment
 Summary of Budget for the Downloading of Program Support Funds to Field Offices

FUND SOURCE: FY 2025 NASBE Current Funds

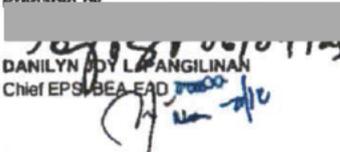
Region	Regional/ Schools Division Office	Orientation Subsidy (based on approved Authority)			Transportation subsidy of Test Materials (based on approved Authority)			Other Administrative Expenses (5% of the Sum of Orientation and Transportation Subsidies)	Travel Expenses of Writers from the 2024 Test Dev't Wa			Travel Expenses of Participants for Capacity-Building Activity			Examination Subsidy (based on approved Honorarium)		Total per Region		
		Testing Personnel	Rate	Subtotal	Testing Center	Rate	Subtotal		Subtotal	No. of Pax	Rate	Subtotal	No. of Pax	Rate	Subtotal	No. of Pax		Rate	Grand Total
								MO											
I	Region I	5	800.00	4,000.00				200.00	5	7,000.00	35,000.00	2	13,000.00	26,000.00			65,200.00	13,142,600.00	
I	Alaminos City	173	800.00	138,400.00	220	350.00	85,400.00	11,190.00				2	13,000.00	26,000.00	2,700.00		280,990.00		
I	Batac City	132	800.00	105,600.00	150	350.00	60,200.00	8,290.00				2	13,000.00	26,000.00	2,700.00		200,090.00		
I	Candon City	154	800.00	123,200.00	178	350.00	68,600.00	9,590.00				2	13,000.00	26,000.00	1 2,700.00		230,090.00		
I	Dagupan City	270	800.00	216,000.00	306	350.00	128,800.00	17,240.00				2	13,000.00	26,000.00	2 2,700.00		393,440.00		
I	Ilocos Norte	931	800.00	744,800.00	1,502	350.00	576,800.00	68,080.00				2	13,000.00	26,000.00	1 2,700.00		1,416,380.00		
I	Ilocos Sur	1,352	800.00	1,081,600.00	2,122	350.00	812,000.00	94,680.00				2	13,000.00	26,000.00	2 2,700.00		2,819,680.00		
I	La Union	1,108	800.00	886,400.00	1,718	350.00	890,200.00	78,830.00				2	13,000.00	26,000.00	2 2,700.00		1,886,830.00		
I	Laoag City	217	800.00	173,600.00	256	350.00	102,200.00	13,790.00				2	13,000.00	26,000.00	2 2,700.00		320,990.00		
I	Pangasinan I, Lingayen	1,818	800.00	1,454,400.00	2,982	350.00	1,181,600.00	131,790.00				2	13,000.00	26,000.00	1 2,700.00		2,796,900.00		
I	Pangasinan II, Binlangan	1,591	800.00	1,272,800.00	2,564	350.00	1,019,200.00	114,600.00				2	13,000.00	26,000.00	1 2,700.00		2,435,300.00		
I	San Carlos City (Region I)	289	800.00	231,200.00	372	350.00	155,400.00	19,330.00				2	13,000.00	26,000.00	2,700.00		431,930.00		
I	San Fernando City (Region I)	208	800.00	166,400.00	258	350.00	109,200.00	13,780.00				2	13,000.00	26,000.00	2,700.00		315,380.00		
I	Urdaneta City	252	800.00	201,600.00	322	350.00	137,200.00	16,940.00				2	13,000.00	26,000.00	1 2,700.00		384,440.00		
I	Vigan City	127	800.00	101,600.00	122	350.00	47,600.00	7,460.00				2	13,000.00	26,000.00	1 2,700.00		185,360.00		
II	Region II - Cagayan Valley	5	800.00	4,000.00				200.00	20	7,000.00	140,000.00	2	13,000.00	26,000.00			178,200.00		11,086,180.00
II	Batanes	102	800.00	81,600.00	104	350.00	42,000.00	6,180.00				2	13,000.00	26,000.00	1 2,700.00		158,480.00		
II	Cagayan	2,143	800.00	1,714,400.00	3,488	350.00	1,334,200.00	152,430.00				2	13,000.00	26,000.00	2 2,700.00		3,232,430.00		
II	Cauayan City	275	800.00	220,000.00	402	350.00	159,600.00	18,960.00				2	13,000.00	26,000.00	2,700.00		424,580.00		
II	City of Ilagan	292	800.00	233,600.00	428	350.00	165,200.00	19,940.00				2	13,000.00	26,000.00	2,700.00		444,740.00		
II	Isabela	2,388	800.00	1,910,400.00	3,888	350.00	1,513,400.00	171,190.00				2	13,000.00	26,000.00	2 2,700.00		3,628,390.00		
II	Nueva Vizcaya	1,028	800.00	822,400.00	1,660	350.00	627,200.00	72,480.00				2	13,000.00	26,000.00	2 2,700.00		1,553,480.00		
II	Quirino	568	800.00	454,400.00	868	350.00	341,600.00	39,800.00				2	13,000.00	26,000.00	2,700.00		861,800.00		
II	Santiago City	231	800.00	184,800.00	258	350.00	105,400.00	14,560.00				2	13,000.00	26,000.00	2 2,700.00		337,160.00		
II	Tuguegarao City	187	800.00	149,600.00	220	350.00	86,800.00	11,820.00				2	13,000.00	26,000.00	1 2,700.00		278,920.00		
III	Region III-Central Luzon	5	800.00	4,000.00				200.00	28	4,000.00	112,000.00	2	13,000.00	26,000.00			142,200.00	21,050,400.00	
III	Angeles City	414	800.00	331,200.00	530	350.00	222,600.00	27,690.00				2	13,000.00	26,000.00	2 2,700.00		612,890.00		
III	Aurora	528	800.00	422,400.00	740	350.00	296,800.00	35,960.00				2	13,000.00	26,000.00	2,700.00		781,160.00		
III	Balanga City	149	800.00	119,200.00	144	350.00	57,400.00	8,830.00				2	13,000.00	26,000.00	1 2,700.00		214,130.00		
III	Bataan	812	800.00	649,600.00	1,082	350.00	432,600.00	54,110.00				2	13,000.00	26,000.00	2 2,700.00		1,167,710.00		
III	Bulacan	2,300	800.00	1,840,000.00	3,426	350.00	1,386,600.00	161,300.00				2	13,000.00	26,000.00	2 2,700.00		3,418,700.00		
III	Balwag City	199	800.00	159,200.00	266	350.00	119,000.00	13,910.00				2	13,000.00	26,000.00	2,700.00		318,110.00		
III	Cabaneluan City	317	800.00	253,600.00	434	350.00	177,800.00	21,570.00				2	13,000.00	26,000.00	2,700.00		478,970.00		
III	City of San Jose Del Monte	533	800.00	426,400.00	684	350.00	291,200.00	35,880.00				2	13,000.00	26,000.00	2 2,700.00		784,880.00		
III	Gapan City	191	800.00	152,800.00	198	350.00	79,800.00	11,630.00				2	13,000.00	26,000.00	2 2,700.00		275,630.00		
III	Mabalacat City	263	800.00	210,400.00	356	350.00	147,000.00	17,870.00				2	13,000.00	26,000.00	2,700.00		401,270.00		
III	Malolos City	336	800.00	268,800.00	418	350.00	169,400.00	21,910.00				2	13,000.00	26,000.00	2 2,700.00		491,510.00		
III	Meycauayan City	212	800.00	169,600.00	280	350.00	116,200.00	14,290.00				2	13,000.00	26,000.00	2,700.00		328,090.00		
III	Nueva Ecija	2,038	800.00	1,630,400.00	3,404	350.00	1,334,200.00	148,230.00				2	13,000.00	26,000.00	1 2,700.00		3,141,530.00		
III	Olongapo City	255	800.00	204,000.00	286	350.00	119,000.00	16,150.00				2	13,000.00	26,000.00	2 2,700.00		370,550.00		
III	Pampanga	1,810	800.00	1,448,000.00	2,652	350.00	1,061,200.00	125,460.00				2	13,000.00	26,000.00	2,700.00		2,680,660.00		

Region	Regional/ Schools Division Office	Transportation Subsidy of Test Materials (based on approved Authority)						Other Administrative Expenses (5% of the Sum of Orientation and Transportation Subsidies)	Travel Expenses of Testers from the 2024 Test Dev't Ws			Travel Expenses of Participants for Capacity-Building Activity			MO		Grand Total	Total per Region
		Orientation Subsidy (based on approved Authority)			Testing Center				Subtotal	No. of Pax	Rate	Subtotal	No. of Pax	Rate	Subtotal	No. of Pax		
		Testing Personnel	Rate	Subtotal	Testing Center	Rate	Subtotal	Subtotal										
III	San Fernando City (Region III)	333	800.00	266,400.00	390	350.00	168,000.00	21,720.00				2	13,000.00	26,000.00	2	2,700.00	487,520.00	
III	San Jose City	215	800.00	172,000.00	288	350.00	113,400.00	14,270.00				2	13,000.00	26,000.00	2	2,700.00	325,670.00	
III	Science City of Muñoz	159	800.00	127,200.00	210	350.00	81,200.00	10,420.00				2	13,000.00	26,000.00	2	2,700.00	244,820.00	
III	Tartac	1,472	800.00	1,177,600.00	2,428	350.00	950,600.00	106,410.00				2	13,000.00	26,000.00	2	2,700.00	2,286,010.00	
III	Tartac City	396	800.00	316,800.00	580	350.00	228,600.00	27,320.00				2	13,000.00	26,000.00	2	2,700.00	599,720.00	
III	Zambales	1,011	800.00	808,800.00	1,534	350.00	628,600.00	71,870.00				2	13,000.00	26,000.00	2	2,700.00	1,540,870.00	
IV-A	Region IV-A CALABARZON	5	800.00	4,000.00				200.00	28	4,000.00	112,000.00	2	13,000.00	26,000.00			142,200.00	21,013,610.00
IV-A	Antipolo City	737	800.00	589,600.00	946	350.00	403,200.00	49,640.00				2	13,000.00	26,000.00	2	2,700.00	1,073,840.00	
IV-A	Bacoor City	587	800.00	469,600.00	792	350.00	333,200.00	40,140.00				2	13,000.00	26,000.00	1	2,700.00	871,840.00	
IV-A	Batangas	2,240	800.00	1,792,000.00	3,510	350.00	1,386,000.00	158,900.00				2	13,000.00	26,000.00	2	2,700.00	3,368,300.00	
IV-A	Batangas City	425	800.00	340,000.00	578	350.00	233,600.00	28,690.00				2	13,000.00	26,000.00	1	2,700.00	631,190.00	
IV-A	Biñan City	342	800.00	273,600.00	404	350.00	163,800.00	21,870.00				2	13,000.00	26,000.00	2	2,700.00	490,670.00	
IV-A	Cabuyao City	347	800.00	277,600.00	460	350.00	189,800.00	23,330.00				2	13,000.00	26,000.00	2	2,700.00	521,330.00	
IV-A	Calamba City	510	800.00	408,000.00	708	350.00	295,400.00	35,170.00				2	13,000.00	26,000.00	2	2,700.00	768,970.00	
IV-A	Cavite	1,820	800.00	1,456,000.00	2,460	350.00	1,003,800.00	122,990.00				2	13,000.00	26,000.00	2	2,700.00	2,614,190.00	
IV-A	Cavite City	167	800.00	133,600.00	108	350.00	42,000.00	8,790.00				2	13,000.00	26,000.00	2	2,700.00	215,790.00	
IV-A	Dasmarinas City	603	800.00	482,400.00	712	350.00	369,400.00	39,590.00				2	13,000.00	26,000.00	2	2,700.00	862,790.00	
IV-A	General Trias City	369	800.00	295,200.00	448	350.00	183,400.00	23,930.00				2	13,000.00	26,000.00	2	2,700.00	533,930.00	
IV-A	Imus City	454	800.00	363,200.00	632	350.00	264,600.00	31,390.00				2	13,000.00	26,000.00	1	2,700.00	687,890.00	
IV-A	Laguna	1,231	800.00	984,800.00	1,802	350.00	730,800.00	85,790.00				2	13,000.00	26,000.00	2	2,700.00	1,832,790.00	
IV-A	Lipa City	428	800.00	342,400.00	546	350.00	222,600.00	28,250.00				2	13,000.00	26,000.00	2	2,700.00	624,650.00	
IV-A	Lucena City	295	800.00	236,000.00	388	350.00	156,800.00	19,640.00				2	13,000.00	26,000.00	1	2,700.00	441,140.00	
IV-A	Rizal	1,914	800.00	1,531,200.00	2,728	350.00	1,117,200.00	132,420.00				2	13,000.00	26,000.00	2	2,700.00	2,812,220.00	
IV-A	San Pablo City	364	800.00	291,200.00	476	350.00	190,400.00	24,080.00				2	13,000.00	26,000.00	2	2,700.00	537,980.00	
IV-A	San Pedro City	316	800.00	252,800.00	438	350.00	186,200.00	21,950.00				2	13,000.00	26,000.00	2	2,700.00	486,950.00	
IV-A	Sta. Rosa City	372	800.00	297,600.00	478	350.00	201,600.00	24,960.00				2	13,000.00	26,000.00	2	2,700.00	565,560.00	
IV-A	Sto. Tomas	168	800.00	134,400.00	200	350.00	79,800.00	10,710.00				2	13,000.00	26,000.00	2	2,700.00	280,910.00	
IV-A	Tanauan City	302	800.00	241,600.00	354	350.00	145,600.00	19,360.00				2	13,000.00	26,000.00	2	2,700.00	437,960.00	
IV-A	Tayabas City	170	800.00	136,000.00	190	350.00	72,800.00	10,440.00				2	13,000.00	26,000.00	2	2,700.00	250,640.00	
IV-B	MIMAROPA Region	5	800.00	4,000.00				200.00				2	13,000.00	26,000.00			30,200.00	14,370,180.00
IV-B	Calapan City	235	800.00	188,000.00	276	350.00	106,400.00	14,720.00				2	13,000.00	26,000.00	2	2,700.00	340,520.00	
IV-B	Marinduque	624	800.00	499,200.00	914	350.00	361,200.00	43,020.00				2	13,000.00	26,000.00	1	2,700.00	932,120.00	
IV-B	Occidental Mindoro	1,149	800.00	919,200.00	1,516	350.00	582,400.00	75,080.00				2	13,000.00	26,000.00	10	2,700.00	1,629,680.00	
IV-B	Oriental Mindoro	1,625	800.00	1,300,000.00	2,226	350.00	882,000.00	109,100.00				2	13,000.00	26,000.00	24	2,700.00	2,381,900.00	
IV-B	Palawan	2,385	800.00	1,908,000.00	3,192	350.00	1,257,200.00	158,260.00				2	13,000.00	26,000.00	15	2,700.00	3,388,960.00	
IV-B	Puerto Princesa City	398	800.00	318,400.00	524	350.00	212,800.00	26,560.00				2	13,000.00	26,000.00	2	2,700.00	589,160.00	
IV-B	Quezon	2,608	800.00	2,086,400.00	4,138	350.00	1,645,000.00	186,570.00				2	13,000.00	26,000.00	2	2,700.00	3,948,370.00	
IV-B	Romblon	765	800.00	612,000.00	1,074	350.00	421,400.00	51,670.00				2	13,000.00	26,000.00	8	2,700.00	1,127,270.00	
V	Region V - Bicol	5	800.00	4,000.00				200.00				2	13,000.00	26,000.00			30,200.00	16,222,150.00
V	Abay	1,445	800.00	1,156,000.00	2,238	350.00	861,000.00	100,850.00				2	13,000.00	26,000.00	2	2,700.00	2,149,250.00	
V	Camarines Norte	935	800.00	748,000.00	1,334	350.00	529,200.00	83,860.00				2	13,000.00	26,000.00	2	2,700.00	1,372,460.00	
V	Camarines Sur	2,921	800.00	2,336,800.00	4,554	350.00	1,796,200.00	206,650.00				2	13,000.00	26,000.00	2	2,700.00	4,371,950.00	
V	Catanduanes	690	800.00	552,000.00	1,102	350.00	417,200.00	48,460.00				2	13,000.00	26,000.00	2	2,700.00	1,049,960.00	
V	Inga City	225	800.00	180,000.00	270	350.00	107,800.00	14,390.00				2	13,000.00	26,000.00	2	2,700.00	333,590.00	
V	Legaspi City	282	800.00	225,600.00	340	350.00	138,600.00	18,210.00				2	13,000.00	26,000.00	2	2,700.00	408,410.00	
V	Ligao City	217	800.00	173,600.00	294	350.00	114,800.00	14,420.00				2	13,000.00	26,000.00	2	2,700.00	328,820.00	
V	Masbate	1,820	800.00	1,456,000.00	2,780	350.00	1,087,800.00	127,190.00				2	13,000.00	26,000.00	2	2,700.00	2,702,390.00	
V	Masbate City	201	800.00	160,800.00	214	350.00	85,400.00	12,310.00				2	13,000.00	26,000.00	1	2,700.00	287,210.00	
V	Naga City	294	800.00	235,200.00	328	350.00	130,200.00	18,270.00				2	13,000.00	26,000.00	2	2,700.00	415,070.00	
V	Sorsogon	1,309	800.00	1,047,200.00	2,126	350.00	816,200.00	93,170.00				2	13,000.00	26,000.00	2	2,700.00	1,987,970.00	
V	Sorsogon City	302	800.00	241,600.00	372	350.00	149,800.00	19,570.00				2	13,000.00	26,000.00	2	2,700.00	442,370.00	

Region	Regional/ Schools Division Office	Transportation Subsidy of Test Materials (based on approved Authority)						Other Administrative Expenses (8% of the Sum of Orientation and Transportation Subsidies)	OTHER EXPENSES OF TESTS from the 2024 Test Dev't Ws			OTHER EXPENSES OF TESTS for Capacity-Building Activity			MO		Grand Total	Total per Region	
		Orientation Subsidy (based on approved Authority)			PEPT				Subtotal	No. of Pax	Rate	Subtotal	No. of Pax	Rate					
		Testing Personnel	Rate	Subtotal	Testing Center	Rate	Subtotal	No. of Pax							Rate	Subtotal			No. of Pax
V	Tabaco City	250	800.00	200,000.00	250	350.00	98,000.00	14,900.00				2	13,000.00	26,000.00	2	2,700.00	344,300.00	19,384,920.00	
VI	Region VI - Western Visayas	7	800.00	5,600.00				280.00				3	13,000.00	39,000.00			44,880.00		
VI	Aklan	1,120	800.00	896,000.00	1,822	350.00	733,600.00	81,480.00				2	13,000.00	26,000.00	2	2,700.00	1,737,080.00		
VI	Antique	1,390	800.00	1,112,000.00	2,322	350.00	870,800.00	99,140.00				2	13,000.00	26,000.00	4	2,700.00	2,118,740.00		
VI	Bacolod City	554	800.00	443,200.00	764	350.00	309,400.00	37,630.00				2	13,000.00	26,000.00	2	2,700.00	821,630.00		
VI	Bago City	218	800.00	174,400.00	264	350.00	103,600.00	13,900.00				2	13,000.00	26,000.00	2	2,700.00	317,900.00		
VI	Cadiz City	244	800.00	195,200.00	282	350.00	113,400.00	15,430.00				2	13,000.00	26,000.00	2	2,700.00	385,430.00		
VI	Capiz	1,201	800.00	960,800.00	2,030	350.00	774,200.00	86,750.00				2	13,000.00	26,000.00	2	2,700.00	1,853,180.00		
VI	Escalante City	179	800.00	143,200.00	176	350.00	74,200.00	10,870.00				2	13,000.00	26,000.00	2	2,700.00	259,670.00		
VI	Gumaras	341	800.00	272,800.00	504	350.00	194,600.00	23,370.00				2	13,000.00	26,000.00	2	2,700.00	516,770.00		
VI	Himamaylan City	219	800.00	175,200.00	242	350.00	98,000.00	13,660.00				2	13,000.00	26,000.00	2	2,700.00	318,260.00		
VI	Iloilo	3,171	800.00	2,536,800.00	5,330	350.00	2,072,000.00	230,440.00				2	13,000.00	26,000.00	2	2,700.00	4,870,640.00		
VI	Iloilo City	546	800.00	436,800.00	742	350.00	306,600.00	37,170.00				2	13,000.00	26,000.00	2	2,700.00	811,970.00		
VI	Kabankalan City	348	800.00	278,400.00	432	350.00	172,200.00	22,530.00				2	13,000.00	26,000.00	2	2,700.00	504,530.00		
VI	La Carlota City	133	800.00	106,400.00	136	350.00	51,800.00	7,910.00				2	13,000.00	26,000.00	2	2,700.00	182,110.00		
VI	Negros Occidental	1,677	800.00	1,341,600.00	2,560	350.00	994,000.00	116,780.00				2	13,000.00	26,000.00	2	2,700.00	2,483,780.00		
VI	Passi City	167	800.00	133,600.00	212	350.00	82,600.00	10,810.00				2	13,000.00	26,000.00	2	2,700.00	263,010.00		
VI	Roxas City	295	800.00	236,000.00	340	350.00	144,200.00	19,010.00				2	13,000.00	26,000.00	2	2,700.00	430,610.00		
VI	Sagay City	242	800.00	193,600.00	308	350.00	123,200.00	15,840.00				2	13,000.00	26,000.00	1	2,700.00	381,340.00		
VI	San Carlos City (Region VI)	265	800.00	212,000.00	292	350.00	109,200.00	16,060.00				2	13,000.00	26,000.00	3	2,700.00	371,360.00		
VI	Slay City	213	800.00	170,400.00	216	350.00	88,200.00	12,930.00				2	13,000.00	26,000.00	2	2,700.00	302,930.00		
VI	Sipalay City	183	800.00	146,400.00	194	350.00	78,400.00	11,240.00				2	13,000.00	26,000.00	2	2,700.00	287,440.00		
VI	Victorias City	129	800.00	103,200.00	136	350.00	54,600.00	7,890.00				2	13,000.00	26,000.00	2	2,700.00	191,690.00		
VII	Region VII - Central Visayas	7	800.00	5,600.00				280.00				3	13,000.00	39,000.00			44,880.00	16,264,910.00	
VII	Bais City	177	800.00	141,600.00	214	350.00	88,200.00	11,490.00				2	13,000.00	26,000.00	2	2,700.00	267,290.00		
VII	Bayawan City	287	800.00	229,600.00	336	350.00	137,200.00	18,340.00				2	13,000.00	26,000.00	1	2,700.00	413,640.00		
VII	Bogo City	146	800.00	116,800.00	156	350.00	70,800.00	9,340.00				2	13,000.00	26,000.00	2	2,700.00	222,140.00		
VII	Bohol	2,780	800.00	2,224,000.00	4,692	350.00	1,821,400.00	202,270.00				2	13,000.00	26,000.00	1	2,700.00	4,276,370.00		
VII	Carlaon City	123	800.00	98,400.00	134	350.00	53,200.00	7,580.00				2	13,000.00	26,000.00	2	2,700.00	185,180.00		
VII	Carcar City	201	800.00	160,800.00	222	350.00	95,200.00	12,800.00				2	13,000.00	26,000.00	2	2,700.00	294,800.00		
VII	Cebu	3,401	800.00	2,720,800.00	5,090	350.00	2,063,600.00	239,220.00				2	13,000.00	26,000.00	2	2,700.00	5,058,020.00		
VII	Cebu City	923	800.00	738,400.00	1,118	350.00	483,000.00	61,070.00				2	13,000.00	26,000.00	2	2,700.00	1,313,870.00		
VII	City of Naga, Cebu	195	800.00	156,000.00	200	350.00	89,600.00	12,280.00				2	13,000.00	26,000.00	2	2,700.00	283,880.00		
VII	Danao City	256	800.00	204,800.00	312	350.00	140,000.00	17,240.00				2	13,000.00	26,000.00	2	2,700.00	388,040.00		
VII	Dumaguete City	200	800.00	160,000.00	222	350.00	93,800.00	12,690.00				2	13,000.00	26,000.00	1	2,700.00	295,190.00		
VII	Guihungan City	260	800.00	208,000.00	366	350.00	142,800.00	17,540.00				2	13,000.00	26,000.00	2	2,700.00	394,340.00		
VII	Lapu-Lapu City	413	800.00	330,400.00	560	350.00	238,000.00	28,420.00				2	13,000.00	26,000.00	2	2,700.00	622,820.00		
VII	Mandaue City	313	800.00	250,400.00	350	350.00	152,600.00	20,150.00				2	13,000.00	26,000.00	2	2,700.00	449,150.00		
VII	Negros Oriental	1,284	800.00	1,027,200.00	2,086	350.00	817,600.00	92,240.00				2	13,000.00	26,000.00	2	2,700.00	1,963,040.00		
VII	Siquijor	260	800.00	208,000.00	350	350.00	141,400.00	17,470.00				2	13,000.00	26,000.00	1	2,700.00	395,570.00		
VII	Tagbilaran City	182	800.00	145,600.00	198	350.00	86,800.00	11,620.00				2	13,000.00	26,000.00	2	2,700.00	270,020.00		
VII	Talsay City	264	800.00	211,200.00	308	350.00	134,400.00	17,280.00				2	13,000.00	26,000.00	2	2,700.00	388,880.00		
VII	Tanjay City	268	800.00	214,400.00	358	350.00	147,000.00	18,070.00				2	13,000.00	26,000.00	2	2,700.00	465,470.00		
VII	Toledo City	228	800.00	182,400.00	282	350.00	112,000.00	14,720.00				2	13,000.00	26,000.00	2	2,700.00	335,120.00		
VIII	Region VIII - Eastern Visayas	6	800.00	4,800.00				240.00				2	13,000.00	26,000.00			31,840.00		16,135,610.00
VIII	Baybay City	247	800.00	197,600.00	342	350.00	131,600.00	16,460.00				2	13,000.00	26,000.00	2	2,700.00	371,860.00		
VIII	Biran	431	800.00	344,800.00	582	350.00	222,600.00	28,370.00				2	13,000.00	26,000.00	2	2,700.00	627,170.00		
VIII	Borongan City	199	800.00	159,200.00	252	350.00	96,600.00	12,790.00				2	13,000.00	26,000.00	2	2,700.00	294,590.00		
VIII	Calbayog City	478	800.00	382,400.00	710	350.00	270,200.00	32,630.00				2	13,000.00	26,000.00	2	2,700.00	716,830.00		
VIII	Catbalogan City	301	800.00	240,800.00	244	350.00	92,400.00	18,660.00				2	13,000.00	26,000.00	2	2,700.00	375,860.00		
VIII	Eastern Samar	1,142	800.00	913,600.00	1,844	350.00	695,800.00	80,470.00				2	13,000.00	26,000.00	2	2,700.00	1,721,270.00		

Region	Regional/ Schools Division Office	Orientation Subsidy (based on approved Authority)			Transportation subsidy of Test Materials (based on approved Authority)			Other Administrative Expenses (5% of the Sum of Orientation and Transportation Subsidies)	from the 2024 Test Dev't Ws			for Capacity-Building Activity			MO		Grand Total	Total per Region
		Testing Personnel	Rate	Subtotal	Testing Center	Rate	Subtotal		Subtotal	No. of Pax	Rate	Subtotal	No. of Pax	Rate	Subtotal	PEPT		
								No. of Pax								Rate		
VIII	Leyte	2,994	800.00	2,395,200.00	5,062	350.00	1,905,400.00	215,030.00				2	13,000.00	26,000.00	2	2,700.00	4,547,030.00	
VIII	Maasin City	247	800.00	197,600.00	306	350.00	123,200.00	16,040.00				2	13,000.00	26,000.00	1	2,700.00	365,540.00	
VIII	Northern Samar	1,489	800.00	1,191,200.00	2,388	350.00	911,400.00	105,130.00				2	13,000.00	26,000.00	2	2,700.00	2,233,730.00	
VIII	Ormoc City	337	800.00	269,600.00	450	350.00	175,000.00	22,230.00				2	13,000.00	26,000.00	2	2,700.00	498,230.00	
VIII	Samar (Western Samar)	1,674	800.00	1,339,200.00	2,872	350.00	1,075,200.00	120,720.00				2	13,000.00	26,000.00	2	2,700.00	2,568,520.00	
VIII	Southern Leyte	882	800.00	705,600.00	1,424	350.00	543,200.00	62,440.00				2	13,000.00	26,000.00	2	2,700.00	1,337,240.00	
VIII	Tadoban City	312	800.00	249,600.00	358	350.00	148,400.00	19,900.00				2	13,000.00	26,000.00	2	2,700.00	449,300.00	
IX	Regional Office IX, Zamboanga Peninsula	5	800.00	4,000.00				200.00				2	13,000.00	26,000.00			30,200.00	10,491,750.00
IX	Dapitan City	198	800.00	158,400.00	242	350.00	96,600.00	12,750.00				2	13,000.00	26,000.00		2,700.00	293,750.00	
IX	Dipolog City	258	800.00	206,400.00	308	350.00	124,600.00	16,550.00				2	13,000.00	26,000.00	2	2,700.00	378,950.00	
IX	Isabela City	248	800.00	198,400.00	258	350.00	100,800.00	14,960.00				2	13,000.00	26,000.00	2	2,700.00	345,660.00	
IX	Pagadian City	342	800.00	273,600.00	390	350.00	158,200.00	21,590.00				2	13,000.00	26,000.00	2	2,700.00	484,790.00	
IX	Zamboanga City	895	800.00	716,000.00	1,058	350.00	424,200.00	57,010.00				2	13,000.00	26,000.00	2	2,700.00	1,228,610.00	
IX	Zamboanga del Norte	1,807	800.00	1,445,600.00	2,972	350.00	1,134,000.00	128,980.00				2	13,000.00	26,000.00	1	2,700.00	2,737,280.00	
IX	Zamboanga del Sur	2,055	800.00	1,644,000.00	3,184	350.00	1,226,400.00	143,520.00				2	13,000.00	26,000.00	6	2,700.00	3,086,120.00	
IX	Zamboanga Sibugay	1,290	800.00	1,032,000.00	2,032	350.00	778,600.00	90,590.00				2	13,000.00	26,000.00	3	2,700.00	1,536,490.00	
X	Regional X - Northern Mindanao	5	800.00	4,000.00				200.00				2	13,000.00	26,000.00			30,200.00	13,148,970.00
X	Bukidnon	2,160	800.00	1,728,000.00	2,898	350.00	1,120,000.00	142,400.00				2	13,000.00	26,000.00	18	2,700.00	3,065,000.00	
X	Cagayan de Oro City	716	800.00	572,800.00	850	350.00	362,600.00	46,770.00				2	13,000.00	26,000.00	2	2,700.00	1,013,570.00	
X	Camiguin	206	800.00	164,800.00	302	350.00	119,000.00	14,190.00				2	13,000.00	26,000.00	2	2,700.00	323,990.00	
X	El Salvador City	109	800.00	87,200.00	98	350.00	42,000.00	6,460.00				2	13,000.00	26,000.00	2	2,700.00	161,660.00	
X	Gingoog City	349	800.00	279,200.00	446	350.00	183,400.00	23,130.00				2	13,000.00	26,000.00	2	2,700.00	517,130.00	
X	Iligan City	594	800.00	475,200.00	650	350.00	264,600.00	36,900.00				2	13,000.00	26,000.00	2	2,700.00	808,190.00	
X	Lanao del Norte	1,100	800.00	880,000.00	1,712	350.00	669,200.00	77,460.00				2	13,000.00	26,000.00	2	2,700.00	1,658,060.00	
X	Malaybalay City	437	800.00	349,600.00	426	350.00	177,800.00	26,370.00				2	13,000.00	26,000.00	10	2,700.00	606,770.00	
X	Misamis Occidental	933	800.00	746,400.00	1,492	350.00	565,600.00	65,600.00				2	13,000.00	26,000.00	6	2,700.00	1,419,600.00	
X	Misamis Oriental	1,345	800.00	1,076,000.00	1,938	350.00	778,400.00	92,720.00				2	13,000.00	26,000.00	10	2,700.00	2,009,120.00	
X	Oroquieta City	204	800.00	163,200.00	250	350.00	99,400.00	13,130.00				2	13,000.00	26,000.00	1	2,700.00	304,430.00	
X	Ozamis City	258	800.00	206,400.00	322	350.00	134,400.00	17,040.00				2	13,000.00	26,000.00	1	2,700.00	386,540.00	
X	Tanque City	210	800.00	168,000.00	280	350.00	110,600.00	13,930.00				2	13,000.00	26,000.00		2,700.00	318,530.00	
X	Valencia City	372	800.00	297,600.00	438	350.00	182,000.00	23,980.00				2	13,000.00	26,000.00	2	2,700.00	534,860.00	
XI	Davao Region	5	800.00	4,000.00				200.00				2	13,000.00	26,000.00			30,200.00	10,937,670.00
XI	Davao City	1,808	800.00	1,446,400.00	2,494	350.00	1,059,600.00	125,310.00				2	13,000.00	26,000.00	2	2,700.00	2,662,910.00	
XI	Davao De Oro	1,153	800.00	922,400.00	1,710	350.00	686,000.00	80,420.00				2	13,000.00	26,000.00		2,700.00	1,714,820.00	
XI	Davao del Norte	860	800.00	688,000.00	1,214	350.00	487,200.00	58,760.00				2	13,000.00	26,000.00	2	2,700.00	1,269,360.00	
XI	Davao del Sur	751	800.00	600,800.00	1,114	350.00	431,200.00	51,600.00				2	13,000.00	26,000.00	1	2,700.00	1,112,300.00	
XI	Davao Occidental	577	800.00	461,600.00	840	350.00	334,600.00	39,810.00				2	13,000.00	26,000.00		2,700.00	862,010.00	
XI	Davao Oriental	1,012	800.00	809,600.00	1,326	350.00	520,800.00	66,520.00				2	13,000.00	26,000.00	13	2,700.00	1,458,020.00	
XI	Digos City	220	800.00	176,000.00	250	350.00	99,400.00	13,770.00				2	13,000.00	26,000.00	1	2,700.00	317,870.00	
XI	Island Garden City of Samal	239	800.00	191,200.00	282	350.00	119,000.00	15,510.00				2	13,000.00	26,000.00	1	2,700.00	354,410.00	
XI	Mali City	275	800.00	220,000.00	306	350.00	127,400.00	17,370.00				2	13,000.00	26,000.00	2	2,700.00	396,170.00	
XI	Panabo City	262	800.00	209,600.00	314	350.00	127,400.00	16,850.00				2	13,000.00	26,000.00	1	2,700.00	382,560.00	
XI	Tagum City	264	800.00	211,200.00	290	350.00	121,800.00	16,650.00				2	13,000.00	26,000.00	2	2,700.00	381,050.00	
XII	SOCCKSARGEN Region	5	800.00	4,000.00				200.00				2	13,000.00	26,000.00			30,200.00	10,269,270.00
XII	General Santos City	552	800.00	441,600.00	584	350.00	239,400.00	34,050.00				2	13,000.00	26,000.00	2	2,700.00	746,450.00	
XII	Kidapawan City	301	800.00	240,800.00	356	350.00	147,000.00	19,390.00				2	13,000.00	26,000.00	2	2,700.00	438,580.00	
XII	Koronadal City	277	800.00	221,600.00	330	350.00	131,600.00	17,660.00				2	13,000.00	26,000.00	2	2,700.00	402,280.00	
XII	North Cotabato	2,023	800.00	1,618,400.00	3,012	350.00	1,216,600.00	141,750.00				2	13,000.00	26,000.00	1	2,700.00	3,005,450.00	
XII	Sarangani	1,191	800.00	952,800.00	1,500	350.00	624,400.00	78,860.00				2	13,000.00	26,000.00	17	2,700.00	1,727,960.00	
XII	South Cotabato	1,270	800.00	1,016,000.00	1,806	350.00	736,400.00	87,620.00				2	13,000.00	26,000.00	2	2,700.00	1,871,420.00	
XII	Sultan Kudarat	1,218	800.00	974,400.00	1,762	350.00	698,600.00	83,650.00				2	13,000.00	26,000.00	2	2,700.00	1,788,050.00	

Region	Regional/ Schools Division Office	Orientation Subsidy (based on approved Authority)			Transportation subsidy of Test Station (based on approved Authority)			Other Administrative Expenses (5% of the Sum of Orientation and Transportation Subsidies)	Other Expenses in Regions from the 2024 Test Dev't Ws			Other Expenses in Regions for Capacity-Building Activity			MO		Grand Total	Total per Region	
		Testing Personnel	Rate	Subtotal	Testing Center	Rate	Subtotal		Subtotal	No. of Pax	Rate	Subtotal	No. of Pax	Rate	Subtotal	No. of Pax			Rate
								PEPT											
XII	Tacurong City	174	800.00	139,200.00	198	350.00	69,300.00	11,090.00				2	13,000.00	26,000.00		2,700.00	258,890.00	7,671,600.00	
CAR	Cordillera Administrative Region	5	800.00	4,000.00				290.00				2	13,000.00	26,000.00		2,700.00	30,290.00		
CAR	Abra	826	800.00	660,800.00	1,324	350.00	463,400.00	58,590.00				2	13,000.00	26,000.00	2	2,700.00	1,261,790.00		
CAR	Apayao	504	800.00	403,200.00	758	350.00	265,300.00	34,930.00				2	13,000.00	26,000.00		2,700.00	758,530.00		
CAR	Baguio City	519	800.00	415,200.00	640	350.00	224,000.00	34,480.00				2	13,000.00	26,000.00	2	2,700.00	758,480.00		
CAR	Benquet	1,149	800.00	919,200.00	1,672	350.00	584,200.00	82,220.00				2	13,000.00	26,000.00	2	2,700.00	1,758,620.00		
CAR	Ifugao	650	800.00	520,000.00	1,024	350.00	358,400.00	45,600.00				2	13,000.00	26,000.00		2,700.00	863,600.00		
CAR	Kalinga	439	800.00	351,200.00	724	350.00	253,400.00	31,630.00				2	13,000.00	26,000.00		2,700.00	690,230.00		
CAR	Mt. Province	643	800.00	514,400.00	988	350.00	345,800.00	45,530.00				2	13,000.00	26,000.00		2,700.00	862,130.00		
CAR	Tabuk City	292	800.00	233,600.00	440	350.00	154,000.00	20,220.00				2	13,000.00	26,000.00		2,700.00	450,620.00		
CARAGA	Caraga Region	5	800.00	4,000.00				290.00				2	13,000.00	26,000.00			30,290.00	9,090,920.00	
CARAGA	Agusan del Norte	571	800.00	456,800.00	834	350.00	291,900.00	39,220.00				2	13,000.00	26,000.00	2	2,700.00	855,620.00		
CARAGA	Agusan del Sur	1,340	800.00	1,072,000.00	2,090	350.00	731,500.00	94,410.00				2	13,000.00	26,000.00	4	2,700.00	2,019,410.00		
CARAGA	Bayugan City	266	800.00	212,800.00	312	350.00	109,200.00	16,660.00				2	13,000.00	26,000.00	2	2,700.00	381,260.00		
CARAGA	Besig City	237	800.00	189,600.00	272	350.00	95,200.00	11,000.00				2	13,000.00	26,000.00	2	2,700.00	348,800.00		
CARAGA	Butuan City	556	800.00	444,800.00	728	350.00	254,800.00	37,360.00				2	13,000.00	26,000.00	2	2,700.00	815,960.00		
CARAGA	Cabadbaran City	168	800.00	134,400.00	176	350.00	61,600.00	10,360.00				2	13,000.00	26,000.00		2,700.00	243,660.00		
CARAGA	Dinagat Island	347	800.00	277,600.00	510	350.00	178,500.00	24,030.00				2	13,000.00	26,000.00		2,700.00	530,630.00		
CARAGA	Siargao	397	800.00	317,600.00	572	350.00	200,200.00	26,870.00				2	13,000.00	26,000.00	2	2,700.00	585,670.00		
CARAGA	Surigao City	334	800.00	267,200.00	404	350.00	141,400.00	21,410.00				2	13,000.00	26,000.00	2	2,700.00	481,610.00		
CARAGA	Surigao del Norte	539	800.00	431,200.00	824	350.00	288,400.00	37,450.00				2	13,000.00	26,000.00		2,700.00	812,450.00		
CARAGA	Surigao del Sur	1,173	800.00	938,400.00	1,864	350.00	652,400.00	83,740.00				2	13,000.00	26,000.00	1	2,700.00	1,787,240.00		
CARAGA	Tandag City	124	800.00	99,200.00	150	350.00	52,500.00	7,830.00				2	13,000.00	26,000.00		2,700.00	190,430.00		
NCR	National Capital Region	5	800.00	4,000.00				290.00			33	4,000.00	132,000.00	2	13,000.00	26,000.00		162,290.00	13,021,870.00
NCR	Calocan City	911	800.00	728,800.00	1,166	350.00	408,100.00	60,590.00				2	13,000.00	26,000.00	2	2,700.00	1,303,790.00		
NCR	City of San Juan	156	800.00	124,800.00	150	350.00	52,500.00	9,390.00				2	13,000.00	26,000.00	2	2,700.00	228,590.00		
NCR	Las Piñas City	479	800.00	383,200.00	622	350.00	217,700.00	31,970.00				2	13,000.00	26,000.00	2	2,700.00	702,770.00		
NCR	Makati City	375	800.00	300,000.00	452	350.00	158,200.00	24,240.00				2	13,000.00	26,000.00	2	2,700.00	540,440.00		
NCR	Malabon City	290	800.00	232,000.00	312	350.00	109,200.00	18,110.00				2	13,000.00	26,000.00	2	2,700.00	411,710.00		
NCR	Mandaluyong City	275	800.00	220,000.00	276	350.00	96,600.00	16,740.00				2	13,000.00	26,000.00	2	2,700.00	382,940.00		
NCR	Manila	1,015	800.00	812,000.00	1,232	350.00	431,200.00	66,430.00				2	13,000.00	26,000.00	2	2,700.00	1,428,430.00		
NCR	Marikina City	396	800.00	316,800.00	508	350.00	177,800.00	26,340.00				2	13,000.00	26,000.00	2	2,700.00	584,540.00		
NCR	Muntinlupa City	471	800.00	376,800.00	442	350.00	154,700.00	28,150.00				2	13,000.00	26,000.00	2	2,700.00	622,550.00		
NCR	Navotas City	125	800.00	100,000.00	130	350.00	45,500.00	7,660.00				2	13,000.00	26,000.00	1	2,700.00	189,560.00		
NCR	Paranaque City	570	800.00	456,000.00	694	350.00	242,900.00	37,640.00				2	13,000.00	26,000.00	2	2,700.00	821,840.00		
NCR	Passay City	316	800.00	252,800.00	298	350.00	104,300.00	18,940.00				2	13,000.00	26,000.00	2	2,700.00	429,140.00		
NCR	Pasig City	531	800.00	424,800.00	664	350.00	232,400.00	35,170.00				2	13,000.00	26,000.00	2	2,700.00	789,970.00		
NCR	Quezon City	1,895	800.00	1,516,000.00	2,598	350.00	913,300.00	130,050.00				2	13,000.00	26,000.00	2	2,700.00	2,762,450.00		
NCR	Taguig City and Pateros	751	800.00	600,800.00	850	350.00	297,500.00	48,170.00				2	13,000.00	26,000.00	2	2,700.00	1,942,970.00		
NCR	Valenzuela City	455	800.00	364,000.00	504	350.00	176,400.00	28,900.00				2	13,000.00	26,000.00	2	2,700.00	639,900.00		
	TOTAL	151,032		120,825,600	217,466		86,392,600.00	10,380,710.00				531,000.00	468	6,084,000.00	401		225,302,810.00	225,302,810.00	

Prepared by:

 DANILYN JOY L. PANGILINAN
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Approved by:

 KEVIN CARL P. SANTOS, PhD
 Director IV