



4. For inquiries, please direct your concerns to **Dr. Alfredo P. Cafe, EPS, CLMD**, through the email addresses provided above.
5. Immediate dissemination of and compliance with this Memorandum are desired.



**RONALO AL K. FIRMO CESO IV**  
Assistant Regional Director  
Officer-in-Charge  
Office of the Regional Director

Enclosures: Breakdown of Fund Downloading per Recipient Office  
References: As stated  
To be indicated in the Perpetual Index under the following subjects:  
ALS FUNDS PPAs

CLMD-GEC-APC

Enclosure No. 1 to RM \_\_\_\_\_, s. 2025 dated September 12, 2025.

**Breakdown of Fund Downloading per Recipient Office**

Recipient Offices		Amount	Purpose
1	Leyte Division <b>(Maria Kristina E. Tabernero)</b>	19, 276.00	Downloading of funds for the reimbursement of travel expenses in participation to the Workshop on the Revision of Dashboard and Data Collection Tools Template for the Institutionalization of the ALS M&E Handbook on September 2-5, 2025 at the Tanza Oasis Hotel & Resort, Tanza, Cavite.
2	Samar Division <b>(Zosimo Jay A. Machate, Jr.)</b>	11,278.00	Downloading of funds for the reimbursement of travel expenses in participation to the Framework and Design Development Workshop for the Nationwide Alternative Learning System (ALS) Research Study on August 19-20, 2025 at the Baguio Teachers' Camp, Baguio City.
<b>Sub-Total Amount of Funds for Downloading to SDOs re: Participation to National/BAE - Led Activities</b>		<b>30,554.00</b>	<b>Source: Downloaded 2025 Continuing ALS PSF, (OSEC-8-25-03066) 717,160.00</b>
3	Biliran Schools Division Office	150,000.00	Provision of funds to the select Schools Division Offices, ALS Implementing Schools, and Learning Centers with approved proposals for the payment of the cost of ALS advocacy activities, learner skills development, teacher ICT competence, ALS LR reproduction, procurement of ICT-based learning support materials and devices, conduct of meetings and conferences, or any of the foregoing and other ALS-related activities in support to learner development and job readiness.
4	Pinangomhan Elementary School ALS Learning Center, Biliran Division	150,000.00	
5	Hilongos South Central School ALS Learning Center, Leyte Division	150,000.00	
6	Albuera South Central School ALS Learning Center, Leyte Division	150,000.00	
7	Isabel Central School ALS Learning Center, Leyte Division	150,000.00	
8	Pinut.an National High School, Southern Leyte Division	150,000.00	
9	Saint Bernard Central School ALS Learning Center, Southern Leyte Division	150,000.00	



10	San Juan Central Elementary School ALS Learning Center, Southern Leyte Division	150,000.00	
11	Silago Central School ALS Learning Center, Southern Leyte Division	150,000.00	
12	Southern Leyte Schools Division Office	300,000.00	
<b>Sub-Total Amount of Funds for Downloading in support to ALS Implementation Initiatives at the Select SDOs and Schools</b>		<b>1,650,000.00</b>	<b>Source: Downloaded 2025 Current ALS PSF, (FY 2025 GAAAO - Annex A1) 5,369,000.00</b>  (Directly Released Funds to ROs)
13	Samar Schools Division Office	320,000.00	Downloading of funds to support the Development of Learning Resource Kit for the select Functional Education and Literacy Program (FELP) Course in Samar Division and in the pilot school of Northern Samar Division
14	Mapanas Agro-Industrial High School, Northern Samar Division	320,000.00	
<b>Sub-Total Amount of Funds for Downloading in support to the FELP Course Development in Samar SDO and at the Pilot School of Northern Samar SDO</b>		<b>640,000.00</b>	<b>Source: Downloaded 2025 Current ALS PSF, (OSEC-8-25-00590) 7,567,000.00</b>
15	Katipunan NHS, Southern Leyte Division	340,000.00	Downloading of funds to support the new Batch of ALS SHS pilot implementers with increasing enrollment for the first semester, School Year 2025-2026, for LR development/ reproduction, ALS Learning Park/Kiosk development, and other activities related to ALS.
16	Linao National High School, Ormoc City Division	340,000.00	
<b>Sub-Total Amount of Fund for Downloading in support to the operation of the select new batch of ALS SHS Pilots</b>		<b>680,000.00</b>	<b>Source: Downloaded 2025 Current ALS PSF, (OSEC-8-25-00590) 7,567,000.00</b>
<b>Total Amount for Downloading</b>		<b>3,000,554.00</b>	



Republic of the Philippines  
DEPARTMENT OF EDUCATION  
Central Office

SUB-ALLOTMENT RELEASE ORDER  
Fiscal Year 2025

<b>PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:</b> <u>PPA-11</u> 316300100003000 - Continuing Appropriations (FLO - ALS) Flexible Learning Options - Alternative Learning System (ALS)		<b>REFERENCE:</b> FY 2024 GAAAO dated 01/02/2024	<b>SUB-ALLOTMENT RELEASE ORDER NO.</b> OSEC-8-25-03066
		<b>LEGAL BASIS:</b> FY 2024 GAA   R.A. No. 11975 (Continuing Appropriations)	<b>DATE:</b> 07-Jun-25
<b>FUND CODE:</b> 01102101	<b>ORGANIZATION CODE:</b> 070010100000		<b>FISCAL YEAR:</b> FY 2025
<b>PURPOSE:</b> <i>Transfer of funds for Travelling Expenses for the Various Activities of Alternative Learning System.</i>			
<b>To: The Regional Director</b> Regional Office - VIII Candahug, Paln, Leyte 070010300000			<b>Region :</b> 8
<b>PARTICULARS</b>		<b>ALLOTMENT CLASS/ ACCOUNT CODE</b>	<b>AMOUNT AUTHORIZED</b>
Traveling Expenses - Local		MODE 5020101000	717,160.00
<b>AMOUNT IN WORDS:</b> *** Seven Hundred Seventeen Thousand One Hundred Sixty Pesos Only ***			<b>Total:</b> <u>717,160.00</u>
<b>NOTE:</b> The MODE or CO allotment herein sub-allotted are valid for obligation until December 31, 2025.			

The above sub-allotments have been made available for expenditures of the Region/Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdraws is prohibited. Parties responsible for the incurrence of overdraws shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:

*[Signature]*  
CHOLITA F. TIORC  
Chief Administrative Officer  
Budget Division

Approval for Transfer/Downloading of Funds:

*[Signature]* JUN 15 2025  
ATTY. EDSON BYRON K. SY  
Assistant Secretary for Finance  
OIC, Office of the Undersecretary for Finance





Republic of the Philippines  
DEPARTMENT OF EDUCATION

Central Office

SUB-ALLOTMENT RELEASE ORDER

Fiscal Year 2025

<b>PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:</b> PPA-41 310300100003000 - Current Appropriations (FLI ALS) Flexible Learning Options - Alternative Learning System (ALS)		<b>REFERENCE:</b> FY 2025 GAAAO dated 01/01/2025	<b>SUB-ALLOTMENT RELEASE ORDER NO.</b> OSEC-8-25-00590
<b>FUND CODE:</b> 01101101		<b>LEGAL BASIS:</b> FY 2025 GAA   R.A. No. 12116 (Current Appropriations)	<b>DATE:</b> 10-Mar-25
<b>ORGANIZATION CODE:</b> 070010100000		<b>FISCAL YEAR:</b> FY 2025	
<b>PURPOSE:</b> Transfer of Program Support Funds for the Implementation of Alternative Learning System Programs.			
<b>To:</b> The Regional Director Regional Office - VIII Candahug, Palo, Leyte 070010300008			<b>Region :</b> 8
<b>PARTICULARS</b>		<b>ALLOTMENT CLASS/ACCOUNT CODE</b>	<b>AMOUNT AUTHORIZED</b>
Subsidy to Operating Units		MOOE 5021408000	7,567,000.00
<b>AMOUNT IN WORDS:</b> *** Seven Million Five Hundred Sixty Seven Thousand Pesos Only ***			<b>Total:</b> 7,567,000.00
<b>NOTE:</b> The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2026.			

The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:

MARIA-BELEN D. DEMONTEVERDE  
Supervising Administrative Officer  
OIC, Finance Service-Budget Division

Approval for Transfer/Downloading of Funds:

ATTY EDSON B. RON K. SY  
Assistant Secretary for Finance  
OIC, Office of the Undersecretary for Finance



Republic of the Philippines


## Department of Education

OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND TEACHING

### MEMORANDUM

DM-CT-2025-039

TO : ALL REGIONAL DIRECTORS

FROM :  **GINA O. GONONG**  
Undersecretary for Curriculum and Teaching

SUBJECT : **FISCAL YEAR 2025 ALTERNATIVE LEARNING SYSTEM FUNDS DIRECTLY RELEASED TO THE REGIONAL OFFICES**

DATE : February 5, 2025

The Bureau of Alternative Education (BAE), in coordination with the Department's Finance Service, has directly released funds to Regional Offices (ROs) in accordance with National Budget Circular (NBC) No. 595 titled "*Guidelines on the Release of Funds for Fiscal Year (FY) 2025*" dated January 20, 2025. These funds are intended to support the following initiatives:

1. **Program Support Fund (PSF) to the Regional Offices (ROs)** - ROs shall utilize the PSF following the guidelines set in DepEd Order No. 28, s. 2022 titled "Implementing Guidelines on the Release, Receipt, Utilization, Monitoring, and Reporting of Program Support Funds for Alternative Learning System for Calendar Year 2022 and Years Thereafter";
2. **Provision of funds to schools implementing the Balik-Paaralan Para sa Out of School Adults (BP-OSA)** - Each BP-OSA implementing school for School Year (SY) 2025-2026 shall receive Php 62,500.00, representing 50% of the total support fund. Schools may request the remaining 50% upon meeting the required number of enrollees, as stipulated in DepEd Order 77, s. 2012 titled "*Amended Guidelines for the ALS Unified Contracting Scheme.*"; and
3. **Funding for Travel Expenses Related to BAE-Initiated Activities** - Funds to cover travel expenses for BAE initiated activities shall be specified in a memorandum to be issued by the Office of the Undersecretary for Curriculum and Teaching (OUCT), indicating the fund source and list of participants.

Attached herewith is the amount of allocation per region marked as Annex "A" of the abovementioned directly released funds per region for reference.

Thank you very much.



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Republic of the Philippines  
**Department of Education**  
 OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND TEACHING

Annex A: Allocation of Directly Released Funds per Region.

Regional Office	BAE-initiated Activities	Program Support Funds	Balik-Paaralan para sa Out-of-School Adults (BP-OSA)	Total
I	1,493,000.00	3,000,000.00	375,000.00	4,868,000.00
II	1,582,000.00	3,000,000.00		4,582,000.00
III	1,523,000.00	3,000,000.00	250,000.00	4,773,000.00
IV-Calabarzon	1,322,000.00	3,000,000.00	188,000.00	4,510,000.00
IV-Mimaropa	2,130,000.00	3,000,000.00	313,000.00	5,443,000.00
V	2,548,000.00	3,000,000.00	563,000.00	6,111,000.00
VI	2,477,000.00	3,000,000.00	250,000.00	5,727,000.00
VII	1,607,000.00	3,000,000.00	188,000.00	4,795,000.00
VIII	2,306,000.00	3,000,000.00	63,000.00	5,369,000.00
IX	1,936,000.00	3,000,000.00	188,000.00	5,124,000.00
X	2,016,000.00	3,000,000.00	125,000.00	5,141,000.00
XI	2,754,000.00	3,000,000.00	625,000.00	6,379,000.00
XII	1,957,000.00	3,000,000.00	125,000.00	5,082,000.00
CARAGA	2,041,000.00	3,000,000.00	125,000.00	5,166,000.00
CAR	1,345,000.00	3,000,000.00	125,000.00	4,470,000.00
NCR	1,491,000.00	3,000,000.00	125,000.00	4,616,000.00
<b>TOTAL</b>	<b>30,528,000.00</b>	<b>48,000,000.00</b>	<b>3,628,000.00</b>	<b>82,156,000.00</b>





**Republic of the Philippines**  
**Department of Education**

**ATC No : ATC-2025-R5715-00036**

**DATE : Sep 12, 2025**

**FOR : RONELO AL K. FIRMO, CESO IV**

*Assistant Regional Director, OIC-Office Of The Regional Director*

**THRU : RONELO AL K. FIRMO, CESO IV**

*Assistant Regional Director, OIC-Office Of The Regional Director*

**FROM : Gertrudes C. Mabutin EdD**

*OIC-CLMD Chief*

**SUBJECT : FOR DOWNLOADING TO SDOS, SCHOOLS, AND LEARNING CENTERS OFFERING  
ALS WITH SUBMITTED PROPOSALS TO SUPPORT ALS-RELATED OPERATIONS  
AS CONTAINED IN THE FUNDING REQUEST.**

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**NAME OF PROGRAM(S)/ PROJECT(S):**

ALS PROGRAM CONTINUOUS IMPROVEMENT AND PERFORMANCE MANAGEMENT

**OUTPUT(S) TO BE PRODUCED AND ITS CODE(S):**

Output Code	Output	Physical Target
OC-25-5715-FLO-2-002	Established and Maintained the Innovation on ALS Database System	12

**ACTIVITY/IES TO BE REQUESTED:**

Activity Code	Name of Activity
AC-25-5715-FLO-2-013	Downloading of funds to support the select Schools Division Offices, schools, and learning centers offering ALS program with submitted proposals

**ACTIVITY/IES TO BE BUMPED-OFF AND ITS CODE(S):**

Activity Code	Name of Activity	Amount
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AC-25-5715-FLO-2-004	Maintenance of the established ALS Database System	1,440,000.00
Grand Total:		1,440,000.00

**JUSTIFICATION:**

There is no supplier in Region VIII as of the moment that provides specifications and amount, international suppliers available are too high in the costing of services, thus the funds shall rather be utilized before December of 2025 to support the field in ALS related activities.

**FINANCIAL REQUIREMENTS:**

Activity Code	Name of Activity	Amount
AC-25-5715-FLO-2-013	Downloading of funds to support the select Schools Division Offices, schools, and learning centers offering ALS program with submitted proposals	1,440,000.00
Grand Total:		1,440,000.00

**SOURCE OF FUNDS:**

FLO - 2025

**ADMINISTRATIVE ARRANGEMENTS:**

**ANNEXES:**

1. See Attached

All expenses incurred in this activity is subject to usual accounting and auditing rules and regulations.



Republic of the Philippines  
**Department of Education**

**ATC No : ATC-2025-R5715-00037**

**DATE : Sep 12, 2025**

**FOR : RONELO AL K. FIRMO, CESO IV**  
*Assistant Regional Director, OIC-Office Of The Regional Director*

**THRU : RONELO AL K. FIRMO, CESO IV**  
*Assistant Regional Director, OIC-Office Of The Regional Director*

**FROM : Gertrudes C. Mabutin EdD**  
*OIC-CLMD Chief*

**SUBJECT : AUGMENTATION FUND FOR DOWNLOADING TO SDOS, SCHOOLS, AND  
LEARNING CENTERS OFFERING ALS WITH SUBMITTED PROPOSALS TO  
SUPPORT ALS-RELATED OPERATIONS AS CONTAINED IN THE FUNDING  
REQUEST.**

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**NAME OF PROGRAM(S)/ PROJECT(S):**

OVERHEAD

**OUTPUT(S) TO BE PRODUCED AND ITS CODE(S):**

Output Code	Output	Physical Target
OC-25-5715-FLO-2-005	Administrative Cost	18

**ACTIVITY/IES TO BE REQUESTED:**

Activity Code	Name of Activity
AC-25-5715-FLO-2-014	Augmentation fund for downloading to Schools Division Offices, schools, and learning centers offering ALS program with submitted proposals

**ACTIVITY/IES TO BE BUMPED-OFF AND ITS CODE(S):**

Activity Code	Name of Activity	Amount
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AC-25-5715-FLO-2-008	Procurement of 65" Interactive TV with movable stand for ALS Session use at the GEC	210,000.00
Grand Total:		210,000.00

**JUSTIFICATION:**

There is already a delivery of an interactive TV funded by the UNESCO-KOICA, thus the funds can now be utilized to support the SDOs, schools, and learning centers offering ALS program with submitted proposals

**FINANCIAL REQUIREMENTS:**

Activity Code	Name of Activity	Amount
AC-25-5715-FLO-2-014	Augmentation fund for downloading to Schools Division Offices, schools, and learning centers offering ALS program with submitted proposals	210,000.00
Grand Total:		210,000.00

**SOURCE OF FUNDS:**

FLO - 2025

**ADMINISTRATIVE ARRANGEMENTS:**

**ANNEXES:**

1. See Attached

All expenses incurred in this activity is subject to usual accounting and auditing rules and regulations.



Republic of the Philippines  
**Department of Education**

**ATC No : ATC-2025-R5715-00038**

**DATE : Sep 12, 2025**

**FOR : RONELO AL K. FIRMO, CESO IV**

*Assistant Regional Director, OIC-Office Of The Regional Director*

**THRU : RONELO AL K. FIRMO, CESO IV**

*Assistant Regional Director, OIC-Office Of The Regional Director*

**FROM : Gertrudes C. Mabutin EdD**

*OIC-CLMD Chief*

**SUBJECT : DOWNLOADING OF FUNDS TO SUPPORT THE SDO AND SCHOOL PILOTING THE  
FUNCTIONAL EDUCATION LITERACY PROGRAM (FELP)**

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**NAME OF PROGRAM(S)/ PROJECT(S):**

SUSTAINED ALS PROGRAM IMPLEMENTATION

**OUTPUT(S) TO BE PRODUCED AND ITS CODE(S):**

Output Code	Output	Physical Target
OC-25-5715-FLO-S3-001	Tablets distributed to ALS Learners at the GEC and at the other School-based Learning Centers (SBLCs) not covered in the previous delivery	339

**ACTIVITY/IES TO BE REQUESTED:**

Activity Code	Name of Activity
AC-25-5715-FLO-S3-016	Downloading of funds to support the select SDO and school piloting the Functional Education Literacy Program (FELP)

**ACTIVITY/IES TO BE BUMPED-OFF AND ITS CODE(S):**

Activity Code	Name of Activity	Amount
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AC-25-5715-FLO-S3-001	Reordering of Tablets for ALS Learners at the GEC and at the other SBLCs not covered in the previous delivery	640,000.00
Grand Total:		640,000.00

**JUSTIFICATION:**

The supplier of the Tablets that won the bidding has no commitment to supply for additional units, downloading the said funds before December 2025 is necessary.

**FINANCIAL REQUIREMENTS:**

Activity Code	Name of Activity	Amount
AC-25-5715-FLO-S3-016	Downloading of funds to support the select SDO and school piloting the Functional Education Literacy Program (FELP)	640,000.00
Grand Total:		640,000.00

**SOURCE OF FUNDS:**

FLO - 2025

**ADMINISTRATIVE ARRANGEMENTS:**

**ANNEXES:**

1. See Attached

All expenses incurred in this activity is subject to usual accounting and auditing rules and regulations.





Republic of the Philippines  
**Department of Education**

**AR No : AR-2025-R5715-00363**

**DATE : Sep 12, 2025**

**FOR : RONELO AL K. FIRMO, CESO IV**

*Assistant Regional Director, OIC-Office Of The Regional Director*

**FROM : Harvie D. Villamor**

*CLMD Chief*

**SUBJECT : DOWNLOADING OF FUNDS TO SUPPORT THE NEW BATCH OF ALS SHS PILOTS WITH INCREASING ENROLLMENT AND SUBMITTED PROPOSALS FOR LR DEVELOPMENT/ REPRODUCTION, ALS LEARNING PARK DEVELOPMENT, AND OTHER ALS RELATED ACTIVITIES.**

**NAME OF PROGRAM(S)/ PROJECT(S):**

OVERHEAD

**OUTPUT(S) TO BE PRODUCED AND ITS CODE(S):**

Output Code	Output	Physical Target
OC-25-5715-FLO-S3-006	Administrative Cost	48

**ACTIVITY/IES TO BE REQUESTED:**

Activity Code	Name of Activity
AC-25-5715-FLO-S3-007	Operational Expenses

**FINANCIAL REQUIREMENTS:**

Activity Code	Name of Activity	Amount
AC-25-5715-FLO-S3-007	Operational Expenses	440,000.00
Grand Total:		440,000.00

**SOURCE OF FUNDS:**

FLO - 2025

**ADMINISTRATIVE ARRANGEMENTS:**

**ANNEXES:**

1. See Attached

All expenses incurred in this activity is subject to usual accounting and auditing rules and regulations.



Republic of the Philippines  
**Department of Education**

**ATC No : ATC-2025-R5715-00039**

**DATE : Sep 12, 2025**

**FOR : RONELO AL K. FIRMO, CESO IV**  
*Assistant Regional Director, OIC-Office Of The Regional Director*

**THRU : RONELO AL K. FIRMO, CESO IV**  
*Assistant Regional Director, OIC-Office Of The Regional Director*

**FROM : Gertrudes C. Mabutin EdD**  
*OIC-CLMD Chief*

**SUBJECT : AUGMENTATION FUND FOR DOWNLOADING TO THE NEW BATCH OF ALS SHS PILOTS WITH INCREASING ENROLLMENT AND SUBMITTED PROPOSALS FOR LR DEVELOPMENT/REPRODUCTION, ALS LEARNING PARK DEVELOPMENT, AND OTHER ALS RELATED ACTIVITIES.**

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**NAME OF PROGRAM(S)/ PROJECT(S):**

SUSTAINED ALS PROGRAM IMPLEMENTATION

**OUTPUT(S) TO BE PRODUCED AND ITS CODE(S):**

Output Code	Output	Physical Target
OC-25-5715-FLO-S3-001	Tablets distributed to ALS Learners at the GEC and at the other School-based Learning Centers (SBLCs) not covered in the previous delivery	339

**ACTIVITY/IES TO BE REQUESTED:**

Activity Code	Name of Activity
AC-25-5715-FLO-S3-017	Downloading of funds to support the new batch of ALS SHS pilots with increasing enrollment and submitted proposals for LR development/reproduction, ALS learning park development, and other ALS related activities.



**ACTIVITY/IES TO BE BUMPED-OFF AND ITS CODE(S):**

Activity Code	Name of Activity	Amount
AC-25-5715-FLO-S3-001	Reordering of Tablets for ALS Learners at the GEC and at the other SBLCs not covered in the previous delivery	240,000.00
Grand Total:		240,000.00

**JUSTIFICATION:**

The supplier of the Tablets that won the bidding has no commitment to supply for additional units, downloading the said funds before December 2025 is necessary

**FINANCIAL REQUIREMENTS:**

Activity Code	Name of Activity	Amount
AC-25-5715-FLO-S3-017	Downloading of funds to support the new batch of ALS SHS pilots with increasing enrollment and submitted proposals for LR development/reproduction, ALS learning park development, and other ALS related activities.	240,000.00
Grand Total:		240,000.00

**SOURCE OF FUNDS:**

FLO - 2025

**ADMINISTRATIVE ARRANGEMENTS:****ANNEXES:**

1. See Attached

All expenses incurred in this activity is subject to usual accounting and auditing rules and regulations.