



Republic of the Philippines  
**Department of Education**  
 REGION I



2026

**REGIONAL MEMORANDUM**

No. 145, s. 2026

**REITERATION OF THE SUBMISSION OF THE STATEMENT OF EXPENDITURE (SOE) ON THE UTILIZATION OF PROGRAM SUPPORT FUND (PSF) OF THE ACADEMIC RECOVERY AND ACCESSIBLE LEARNING (ARAL) PROGRAM AND THE LEARNING RESOURCES FOR THE PILOT IMPLEMENTATION OF THE STRENGTHENED SENIOR HIGH SCHOOL (SHS) CURRICULUM**

To: Schools Division Superintendents  
 All Others Concerned

1. In reference to the communication from the Bureau of Learning Resources (BLR), relative to the utilization of Program Support Funds (PSF) downloaded to the Regional Offices in support of the Academic Recovery and Accessible Learning (ARAL) Program and the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum, this Office reiterates the submission of the required Statement of Expenditure (SoE) covering the utilization of the downloaded PSF pursuant to DM-OULS-2025-175, entitled "Guidelines on the Utilization of PSF for Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum".
2. All concerned Schools Division Offices are hereby directed to accomplish the Statement of Expenditure (SoE) through this link: <https://tinyurl.com/SOEUtilizationPSFLRPilotSHS> on or before February 5, 2026.
3. For any queries or clarification, please contact the Curriculum and Learning Management Division - Learning Resource Management Section at telephone number (072) 682-2324 local 121 or email at [lrmds.region1@deped.gov.ph](mailto:lrmds.region1@deped.gov.ph).
4. For immediate dissemination and compliance.

For the Regional Director:

**RHODA T. RAZON**  
 Director III

Encl: None  
 References: BLR-2026-01-0187  
 To be indicated in the Perpetual Index  
 Under the following subjects:

**LEARNING RESOURCES  
 SENIOR HIGH SCHOOL**

CLMD/gaa.nmcb/RM-ReiterationSubmissionofSOEontheUtilizationofPSFofARAL-SSHS  
 February 3, 2026



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Republic of the Philippines  
**Department of Education**  
 BUREAU OF LEARNING RESOURCES

Office of the Director  
 BLR-2026-01-0187

January 29, 2026

**TOLENTINO G. AQUINO**  
 Regional Director  
 Region I  
 Flores St., Catbangan, San Fernando City, La Union

**Attention: GINA AMOYEN**  
 Education Program Supervisor  
 Learning Resource Management Section



Dear **RD Aquino:**

The Bureau of Learning Resources (BLR) has downloaded Program Support Funds (PSF) to the Regional Offices in support of the implementation of the Academic Recovery and Accessible Learning (ARAL) Program and the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum. These funds were intended to facilitate the provision, procurement, and distribution of teaching and learning resources in accordance with the issued guidelines.

In this regard, this is to reiterate the submission of the Statements of Expenditure (SoE) covering the utilization of the downloaded PSF pursuant to:

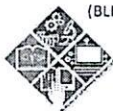
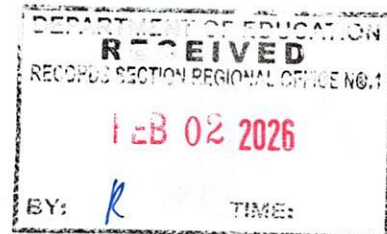
- a. [DM-OULS-2025-175] **Guidelines on the Utilization of PSF for Learning Resources for the Pilot Implementation of the Strengthened Senior High School (SHS) Curriculum.**

The submitted SoE shall reflect the total quantities procured and delivered, the obligated and disbursed amounts, the unobligated balance, and the procurement status for monitoring purposes.

The Regional Offices (RO) are hereby directed to consolidate the submitted SoEs from the Schools Division Offices (SDOs), as applicable, and forward the consolidated report to the BLR through email at [blr.od@deped.gov.ph](mailto:blr.od@deped.gov.ph), copy furnished [blr.lrpd@deped.gov.ph](mailto:blr.lrpd@deped.gov.ph) on or before February 6, 2026.

Very truly yours,

  
**ATTY. SUZETTE T. GANNABAN-MEDINA**  
 Officer-in-Charge  
 Office of the Director IV



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 (BLRC) Ecotech Compound Sudlon, Lahug, Cebu City; (032) 230-7939; (032) 230-7948  
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