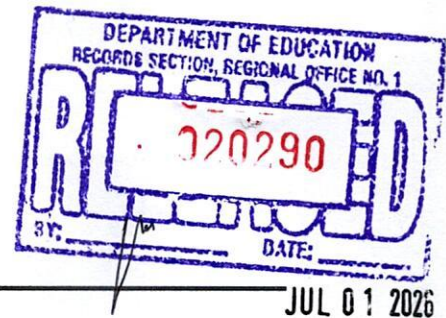




Republic of the Philippines
Department of Education
 REGION I



REGIONAL MEMORANDUM

No. 824, s. 2026

SUBMISSION OF DOCUMENTARY REQUIREMENTS FOR THE UTILIZATION OF DIRECTLY RELEASED FY 2026 TBIMs FUNDS FOR ARAL PROGRAM TEACHING AND LEARNING RESOURCES

To: Schools Division Superintendents

1. This refers to the Joint Memorandum titled “*Guidelines on the Utilization of Directly Released Funds for the Provision and Distribution of Academic Recovery and Accessible Learning (ARAL) Program Teaching and Learning Resources*” issued by the Office of the Secretary and the Office of the Undersecretary for Learning Systems dated April 21, 2026.
2. Anent this, the Bureau of Learning Resources (BLR) requests the submission of the following documents related to the directly released FY 2026 Textbook and Other Instructional Materials (TBIMs) funds for the Academic Recovery and Accessible Learning (ARAL) Program pursuant to Item 14 of the said Joint Memorandum, which states that “The BLR shall continuously gather feedback on fund utilization and procurement challenges through SOE submissions, field visits, and virtual consultations”:
 - a. Statement of Expenditures (SOE);
 - b. Means of Verifications (MOVs) for procurement and distribution activities undertaken by the Regional Office (RO) and Schools Division Offices (SDOs); and
 - c. Samples or copies of the actual printed ARAL Summer and regular materials.
3. Kindly upload the required documents to the **respective folders** through this link: ARAL FY 2026 TBIMs Submission Folder: <https://bit.ly/4f3v4eQ> on or before Monday, July 06, 2026.
4. Attached is the Memorandum BLR-2026-06-1657 titled “*Submission of the Documentary Requirements for the Utilization of Directly released FY 2026 TBIMs Funds for ARAL program Teaching and Learning Resources*” from the Bureau of Learning Resources dated June 25, 2026 for reference.
5. For information and compliance.

For the Regional Director:

RHODA T. RAZON
 Director III

Encl.: As stated
 Reference: none
 To be indicated in the Perpetual Index
 Under the subject:

LEARNING RESOURCES

CLMD/gaa/orine/RM_SubmissionOfDocumentaryRequirementsForTheUtilizationOfDirectly ReleasedFY2026TBIMsFundsForARALProgramTeachingAndLearningResources
 July 01, 2026

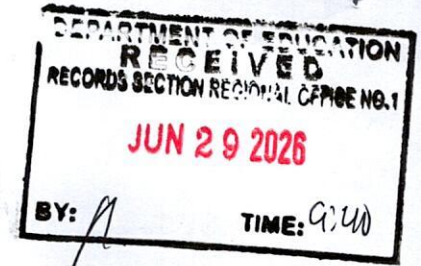


Doc. Ref. Code	OM-ORD	Rev	00
Effectivity	11.18.2024	Page	1 of 1





Republic of the Philippines
Department of Education
 BUREAU OF LEARNING RESOURCES



Office of the Director

MEMORANDUM
BLR-2026-06-1657

TO : ALL REGIONAL DIRECTORS
 ALL SCHOOLS DIVISION SUPERINTENDENTS
 ALL CLMD and CID CHIEFS
 ALL REGIONAL AND DIVISION LR SUPERVISORS

FROM : *Suzette T. Gannaban-Medina*
 ATTY. SUZETTE T. GANNABAN-MEDINA
 Director IV

SUBJECT : SUBMISSION OF DOCUMENTARY REQUIREMENTS
 FOR THE UTILIZATION OF DIRECTLY RELEASED FY
 2026 TBIMs FUNDS FOR ARAL PROGRAM TEACHING
 AND LEARNING RESOURCES

DATE : June 25, 2026

This refers to the Joint Memorandum titled “**Guidelines on the Utilization of Directly Released Funds for the Provision and Distribution of Academic Recovery and Accessible Learning (ARAL) Program Teaching and Learning Resources**” issued by the Office of the Secretary and the Office of the Undersecretary for Learning Systems dated April 21, 2026.

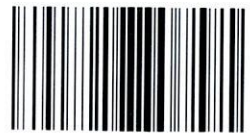
Pursuant to Item 14 of the said Joint Memorandum, which states that “**The BLR shall continuously gather feedback on fund utilization and procurement challenges through SOE submissions, field visits, and virtual consultations,**” the Bureau of Learning Resources (BLR) requests the submission of the following documents related to the directly released FY 2026 Textbook and Instructional Materials (TBIMs) funds for the Academic Recovery and Accessible Learning (ARAL) Program:

1. Statement of Expenditures (SOE);
2. Means of Verification (MOVs) for procurement and distribution activities undertaken by the Regional Offices (ROs) and Schools Division Offices (SDOs); and
3. Samples or copies of the actual printed ARAL Summer and regular materials.

Kindly upload the required documents to your respective folders through the following link:
 ARAL FY 2026 TBIMs Submission Folder: <https://bit.ly/4f3v4eQ>.

To facilitate the organization and consolidation of submissions, please create separate folders for each SDO under your respective region, whenever applicable.

For your information, guidance, and appropriate action.



REC2606205



(BLRM) Ground, Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City; (02) 8634-1072; 8634-0901; 8634-1054;
 (BLRC) Ecotech Compound Sudlon, Lahug, Cebu City; (032) 230-7939; (032) 230-7948
 Email Address: blr_oi@deped.gov.ph; blr_rnd@deped.gov.ph; blr_lrnat@deped.gov.ph; blr_cebu@deped.gov.ph



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BLR-26-06-197



Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : ALL REGIONAL DIRECTORS

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

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

SUBJECT : **GUIDELINES ON THE UTILIZATION OF DIRECTLY
RELEASED FUNDS FOR THE PROVISION AND
DISTRIBUTION OF ACADEMIC RECOVERY AND
ACCESSIBLE LEARNING (ARAL) PROGRAM TEACHING AND
LEARNING RESOURCES**

DATE : April 21, 2026

1. This memorandum establishes the guidelines on the release and utilization of the directly released funds or downloaded funds, as the case may be for the provision of teaching and learning resources (LRs) to regional offices (ROs) for the Academic Recovery and Accessible Learning (ARAL) Program. The resources include Reading, Mathematics, and Social Emotional Learning (SEL), specifically:
 - a. Learner's Workbook (Consumable);
 - b. Writing/Coloring Materials (Consumable);
 - c. Tutor's Guide;
 - d. Tutor's Visual Aids;
 - e. Parent's/Guardians' Session Guide and Other Materials (Shareable); and
 - f. Other Supplementary Materials.
2. A total budget of **Two Billion Two Hundred Fifty-Six Million Six Hundred Twenty-Five Thousand Pesos (P2,256,625,000.00)** under FY 2026 Textbooks and Other Instructional Materials (TBIMs) Current Fund shall be directly released or downloaded, as the case may be, to the regions to cover the provision and distribution of ARAL teaching and LR. The summary of regional budget allocation is attached as **Annex A**.
3. The funds shall be further downloaded to Schools Division Offices (SDOs), as applicable, and cost-effective.

4. Taking into account the indicative allocations, the ROs or SDOs shall facilitate the provision and distribution of teaching and LR materials based on the actual number of ARAL learners, tutors, and parents or guardians per school.
5. The Bureau of Learning Resources (BLR) ensures that ROs and SDOs are adequately capacitated to undertake the acquisition, printing, and delivery of ARAL LR materials. Such readiness was validated during various regular meetings and orientation activities conducted by BLR in June, July, and October 2025, as confirmed by Regional and Division LR Supervisors. The BLR shall continue to provide technical assistance in the preparation of procurement documents, in accordance with Republic Act No. 12009 and its Implementing Rules and Regulations (IRR).
6. The ROs or SDOs may conduct any applicable procurement modality pursuant to RA No. 12009 or the New Government Procurement Act and its IRR.
7. The use of funds herein shall be in accordance with existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.
8. Any excess amount or resulting balance may be utilized for expenses related to the implementation of the program/activity/project (PAPs) covered by this issuance, subject to existing budgeting, accounting, auditing, and procurement laws, rules, and regulations. For this purpose, "related expenses" shall refer to those that contribute to a common particular outcome aligned with the objective of this issuance, specifically involving operational requirements or support services essential to program delivery. These may include:
 - a. Procurement of semi-expendable items (goods below the capitalization threshold);
 - b. Conduct of workshops and capacity-building activities;
 - c. Travel expenses; and
 - d. Other operational needs directly supporting program implementation.
9. All directly released funds or downloaded funds under the 2026 TBIMs Current Fund must be obligated and disbursed on or before **December 31, 2027**. The ROs or SDOs, as the case may be, shall ensure that the obligation and disbursement of these funds are in accordance with Cash-Based Budgeting System and consistent with the RA No. 12314 or the FY 2026 General Appropriations Act (GAA).
10. The ROs shall submit a Statement of Expenditure (SOE) to BLR using the template in Annex B. If funds are downloaded to the SDOs, they shall submit an SOE to their respective ROs, certified by the Division Accountant and approved by the Schools Division Superintendent (SDS).
11. The ROs shall consolidate the SOEs and submit the consolidated report to BLR through email at blr.od@deped.gov.ph every 30th day of the month following the month the funds were directly released or downloaded to the region, and every month thereafter until the said funds have been fully utilized.

12. The updated list of LRs and corresponding minimum technical specifications will be issued in a separate memorandum based on the validated market-readiness capacity of ROs and SDOs.
13. All procured and/or produced LRs under the ARAL Program shall be stored in designated, secure, clean, and dry areas to prevent loss, damage, and deterioration. Implementing units shall maintain updated inventory records and assign accountable personnel to oversee the proper handling and safekeeping of all learning resources. Regular inspection and physical inventory shall be conducted, and any loss, damage, or unserviceable items shall be reported and managed in accordance with existing DepEd property and auditing policies.
14. The BLR shall continuously gather feedback on fund utilization and procurement challenges through SOE submissions, field visits, and virtual consultations. Should you have questions or clarifications, please contact the BLR-Office of the Director at email address blr.od@deped.gov.ph, copy furnish blr.lrpda@deped.gov.ph or telephone number (02) 8634-1072.
15. For guidance and strict compliance.

Copy furnished:

MALCOM S. GARMA
Undersecretary for Operations

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

Annex A

SUMMARY OF ALLOCATION PER REGION

REGIONAL OFFICE	PHYSICAL TARGETS (No. of Learning Resources)	FINANCIAL (In Pesos)
NCR	1,290,743	199,250,000
CAR	185,332	28,015,000
NIR	829,587	121,839,000
Region I	739,139	106,503,000
Region II	541,270	100,205,000
Region III	1,465,311	234,521,000
Region IV-A	1,971,481	261,799,000
Region IV-B	598,290	101,940,000
Region V	1,218,903	177,987,000
Region VI	676,666	102,101,000
Region VII	918,665	131,996,000
Region VIII	773,401	115,581,000
Region IX	778,855	113,936,000
Region X	852,827	128,009,000
Region XI	917,736	134,652,000
Region XII	857,037	125,900,000
Caraga	489,124	72,391,000
TOTAL	15,104,367	2,256,625,000

STATEMENT OF EXPENDITURE

Region: _____

Region/ Division	Fiscal Year or Fund Source	Allotted Amount	SARO Amount	Total Quantities Procured	Total Quantities Delivered	Cost Awarded	Obligated Amount	Disbursed Amount	Unobligated Amount	Status of Procurement	Remarks

Prepared by: _____

Noted: _____

Regional EPS, LRMS

Chief EPS, CLMD

Approved: _____

Regional Director