



Republic of the Philippines
Department of Education
CARAGA REGION

DECEMBER 26, 2025

REGIONAL MEMORANDUM
FIN – 2025 – 1383

To: Schools Division Superintendent) Division of Agusan del Sur
All Others Concerned

SUB-ALLOTMENT RELEASE ORDER (Sub-ARO) FOR FLEXIBLE LEARNING
OPTIONS – LEARNING RESOURCES (FLO-LR)

1. This Office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) to fund the **Printing and Delivery of Learning Resources for Emergency Situation – Learning Packets and DLP-LAS and Teachers Note**, under OSEC-13-25-05225 unutilized allotment RO-13-25-1889 issued November 12, 2025.
2. Attached for reference is the approved request.
3. Upon receipt of the Sub-ARO, the Schools Division Offices (SDOs) are directed to promptly request the issuance of a Notice of Cash Allocation from the DBM Regional Office XIII. The disbursement of these funds shall adhere to standard government accounting and auditing rules and regulations.
4. Immediate dissemination of this Memorandum is highly desired.

Digitally
signed by
Asuncion
Maria Ines
Casona
Date:
2025.12.23
15:55:27
+0800
MARIA INES C. ASUNCION
Director IV
Regional Director

FIN/nap
12/19/2025



Republic of the Philippines
Department of Education
CARAGA REGION

Office of the Regional Director

December 15, 2025

MARIA INES C. ASUNCION
Regional Director
Department of Education

Madam:

This is to respectfully request for the issuance of negative Sub-ARO/cancellation of Sub-ARO no. RO-13-25-01889 issued on November 12, 2025 as PSF for the Printing and Delivery of Learning Resources (LRs) for Emergency Situations: Learning Packets and Dynamic Learning Program (DLP) LAS and Teachers Note amounting to Ph 3,665,983.00.

This further requests for the issuance of Sub-Allotment Release Order (Sub-ARO) to the same division, Agusan del Sur, to download funds from PPA-445 – FLO-LR - OSEC-13-25-05225 (continuing), as **PSF for the Printing and Delivery of Learning Resources (LRs) for Emergency Situation -Learning Packets and DLP-LAS and Teachers Note**. Below is the budget allocation per division:

Division	K-12 Enrolment	Fund Allocation for Printing of Learning Packets
Agusan del Sur	162,894	1,980,000.00

Division	JHS Enrolment	Fund Allocation for Printing of DLP-LAS & Teachers Note
Agusan del Sur	44,755	1,685,983.00

Thank you.

Very truly yours,

MARIPAZ F. MAGNO

EPS-LR Manager

Funds Available:

ELAINE N. NAVARRO
SAO, Finance

Noted:

BERNABE L. LINO
Chief, CLMD

Approved:

MARIA INES C. ASUNCION
Regional Director

CLMD/mfm
12/15/2025



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