



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent


MEMORANDUM

No. 263, s. 2026

GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS (PSF) FOR THE IMPLEMENTATION OF THE ARAL PROGRAM FOR FY 2026-2027

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Elementary and Secondary Public-School Heads/OICs
All Others Concerned

1. Attached is DepEd Joint Memorandum dated June 3, 2026, titled, Guidelines on the Utilization of Program Support Funds (PSF) for the Implementation of the ARAL Program for FY 2026-2027, for the information and guidance of all concerned.
2. Particular attention is invited to the following sections:
 - a. General Guidelines (III)
 - b. Fund Source (IV)
 - c. Fund Release (V)
 - d. Additional Guidelines on other Program Components (VI b and c)
3. Immediate and wide dissemination of this Memorandum is desired.


VIOLETA M. GONZALES CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Enclosure: As stated

Reference: Joint Memorandum

To be indicated in the Perpetual Index

Under: LITERACY and NUMERACY

MCDS- Guidelines on the Utilization of Program Support Funds (PSF) for the Implementation of the ARAL Program for FY 2026-2027

263 / June 16, 2026

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Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : **REGIONAL DIRECTORS**
SCHOOLS DIVISION SUPERINTENDENTS
REGIONAL AND DIVISION ARAL FOCAL PERSONS
SCHOOL HEADS
ALL OTHERS CONCERNED

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

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ARAL TWG Co-Vice Chairperson

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WILFREDO E. CABRAL
Undersecretary for Human Resource and Organizational
Development, and Infrastructure

SUBJECT : **GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS (PSF) FOR THE IMPLEMENTATION OF THE ARAL PROGRAM FOR FY 2026-2027**

DATE : June 3, 2026

I. RATIONALE

Pursuant to Republic Act No. 12028, otherwise known as the “Academic Recovery and Accessible Learning (ARAL) Program Act,” the Department of Education (DepEd) is mandated to implement a national learning recovery program designed to bridge gaps in foundational skills by providing systematic and evidence-based interventions. In line with this mandate, DepEd Order (DO) No. 018, s. 2025, titled *Implementing Guidelines of the Academic Recovery and Accessible Learning (ARAL) Program*, provides the operational framework for the program’s nationwide implementation, while DepEd Memorandum (DM) No. 001, s. 2026, titled *Guidelines on the Engagement of Academic Recovery and Accessible Learning Program Tutors and Support Aides*, sets forth policies governing the engagement and deployment of tutors and support personnel.

The effective implementation of the ARAL Program requires the engagement of qualified external tutors and the availability of appropriate session support materials. The provision of compensation recognizes the essential role of external tutors in delivering targeted learning recovery interventions. Similarly, the provision of instructional support materials, such as visual aids, charts, flashcards, and other

facilitation tools, ensures that tutors can effectively deliver structured and responsive sessions aligned with learners' identified needs.

These guidelines are issued to ensure the timely and efficient utilization of funds for the payment of external ARAL tutors and for the development, reproduction, and distribution of session support materials. By decentralizing the use of funds to field offices, the DepEd aims to expedite the provision of context-appropriate materials that support tutoring delivery and respond to learners' remediation needs.

This issuance is without prejudice to, and shall be implemented in addition to, existing guidelines on the provision of learning resources, grant of overload pay for teacher tutors, and conduct of capacity development activities under the ARAL Program.

II. SCOPE

These guidelines cover the utilization of Program Support Funds (PSF) for selected components of the ARAL Program, charged against the **Fiscal Year (FY) 2026 Basic Education Curriculum (BEC) Funds**, specifically the engagement of external tutors, provision of session support materials, and conduct of monitoring and evaluation activities.

The guidelines apply to program-related expenditures supporting learners, tutors, and implementing offices across different governance levels to ensure the effective and efficient delivery of ARAL interventions.

III. GENERAL GUIDELINES

The PSF shall be utilized to support the following:

- Selection, Engagement, and Payment of external ARAL tutors' compensation, in accordance with DM No. 001, s. 2026;
- Development, reproduction, and distribution of session support materials, such as but not limited to visual aids, charts, flashcards, and other facilitation tools;
- Procurement of semi-expendable items (goods below the capitalization threshold), in accordance with the Commission on Audit (COA) Circular 2022-004 or the *Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639 for FY 2022 relative to the increase in the capitalization threshold from P15,000 to P50,000*;
- Conduct of ARAL-related orientation, monitoring and evaluation activities; and
- Other program-related expenses contributory to the overall implementation of the ARAL Program, subject to the existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.

For purposes of these guidelines, session support materials refer to instructional aids used during tutoring sessions, such as visual aids, charts, flashcards, and similar facilitation tools. These do not include standardized ARAL learning resources, which are covered by separate guidelines.

IV. FUND SOURCE

A total budget of **Three Billion Seven Hundred Sixty-Seven Million Four Hundred Eighty Nine Thousand Pesos (P3,770,489,000.00)** is allocated under the **FY 2026 (R.A. 12314) BEC Funds**.

Of this amount, **Three Million One Hundred Forty-Seven Thousand Two Hundred Sixty Pesos (P3,147,260.00)** shall be allocated at the Central Office to support the operational expenses of the ARAL Technical Working Group (TWG) and Secretariat.

V. FUND RELEASE AND UTILIZATION

1. The funds shall be released to the Regional Offices (ROs). The utilization of these funds shall prioritize the actual conduct of ARAL tutorials, with primary consideration given to the needs of learners and tutors, to ensure that both are adequately supported for effective program implementation. The summary of regional budget allocation is attached as **Annex A**.
2. The funds shall be further downloaded by the ROs to Schools Division Offices (SDOs) or schools, as applicable. In cases where funds are further downloaded, the SDOs and/or schools shall ensure compliance with all fund monitoring and reporting requirements.
3. Additional releases may be provided, subject to funding availability, issuance of appropriate authorities, and actual utilization of funds.
4. ROs, SDOs, and schools shall ensure that the provision and distribution of session support materials and other ARAL-related requirements are commensurate to the actual number of learners and tutors served.
5. The ROs, SDOs, or schools may conduct any applicable procurement modality pursuant to Republic Act No. 12009 or the *New Government Procurement Act and its Implementing Rules and Regulations (IRR)*.
6. In the event that the initial releases are insufficient to cover funding requirements, ROs, SDOs, or schools may request additional funding from the Office of the Undersecretary for Learning Systems (OULS) through the ARAL Secretariat, subject to the availability of funds. The OULS may authorize the release of additional funds, consistent with existing budgeting and issuance protocols.
7. The OULS may issue supplementary guidelines to govern further release and utilization of funds, as necessary.
8. The use of funds herein shall be in accordance with existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.
9. 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.
10. All downloaded funds under the FY 2026 BEC Fund must be obligated and disbursed on or before December 31, 2027, in accordance with DBM NBC No. 599. The ROs or SDOs, as the case may be, shall ensure that the obligation and disbursement of these funds are in accordance with the Cash-Based

Budgeting System and consistent with the R.A. No. 12314 or the FY 2026 General Appropriations Act (GAA).

11. The Regional Offices (ROs) shall undertake appropriate cash programming and fund scheduling to ensure the timely availability and utilization of funds for program requirements throughout the School Year, including summer or off-cycle ARAL activities, as applicable, consistent with existing policies.
12. All procured and/or produced session support materials 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 such materials. 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.

VI. ADDITIONAL GUIDELINES ON OTHER PROGRAM COMPONENTS

1. Compensation/Remuneration for External ARAL Tutors

- a. The remuneration of external ARAL tutors shall be provided in accordance with DM No. 001, s.2026, titled “*Guidelines on the Engagement of Academic Recovery and Accessible Learning Program Tutors and Support Aides*”.
- b. The rate of remuneration for external ARAL tutors shall be based on the **Prime Hourly Teaching Rate (PHTR) of a Teacher I position**, pursuant to Section 6.4.1, Chapter 6 of the Department of Budget and Management (DBM) Manual on Position Classification and Compensation and shall be computed based on the number of actual teaching hours rendered.
- c. The **PHTR** shall be computed as follows:

<p>PHTR = [AR/W] x T</p> <p>Where: <i>AR = annual salary of a Teacher I position based on the applicable salary schedule;</i> <i>W = Total teaching hours (This is computed at 40 hours/week multiplied by 40 weeks or 1,600 hours); and</i> <i>T = 1.25 or 125% of the teacher’s remuneration for services in excess of 6 hours actual teaching per day but not more than 2 hours.</i></p>	<p>For FY 2026, the PHTR is computed as follows:</p> <p>PHTR = [PhP 380,460.00 / 1,600] x 1.25</p> <p>PHTR = PhP 297.14</p>
<p>The annual salary rate of Teacher I used in the computation is based on Executive Order No. 64, s. 2024, as implemented by National Budget Circular No. 601, s. 2026. The final remuneration of external tutors shall be determined by multiplying the applicable PHTR by the actual number of tutoring hours rendered.</p>	

- d. The engagement of external ARAL tutors shall be governed by CSC-COA-DBM Joint Circular No. 1, s. 2025, or the Revised Rules and Regulations on the Engagement of Contract of Service and Job Order Workers in the Government, unless otherwise provided or supplemented by subsequent issuances, as applicable.

2. Other Program Components

Other program-related expenses shall be in accordance with the provisions of the program guidelines and existing budgeting, accounting, auditing, and procurement rules and regulations. Details on additional program components shall be provided through separate issuances, as applicable.

VII. MONITORING AND REPORTING

To ensure proper fund utilization and monitoring of implementation activities, the ROs shall submit a consolidated Accomplishment Report (**Annex B**) every 10th of each month. The Curriculum and Learning Management Division (CLMD) Chief or their designate shall review the report, which must be approved by the RD. The consolidated monitoring report shall be submitted to the **ARAL Secretariat** through email: aralprogram@deped.gov.ph and **Bureau of Learning Delivery-Teaching and Learning Division** through email: bld.tld@deped.gov.ph, copy furnished blr.od@deped.gov.ph.

For inquiries or concerns, please contact the ARAL Secretariat and/or the Bureau of Learning Delivery- Teaching and Learning Division.

Immediate dissemination of this memorandum is directed.



Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

Annex A

Regional Allocation of Funds (in PhP)

Region	ARAL Session Support Materials and Engagement and Compensation for non-DepEd Tutors		Monitoring and Evaluation	TOTAL
	Tranche 1	Tranche 2		
NCR	184,963,645.00	188,420,000.00	1,600,000.00	374,983,645.00
CAR	23,472,158.00	24,920,000.00	800,000.00	49,192,158.00
NIR	86,747,008.00	101,500,000.00	800,000.00	189,047,008.00
Region I	66,675,467.00	83,960,000.00	1,400,000.00	152,035,467.00
Region II	163,435,700.00	130,940,000.00	900,000.00	295,275,700.00
Region III	252,848,928.00	239,960,000.00	2,100,000.00	494,908,928.00
Region IV-A	62,979,552.00	154,740,000.00	2,300,000.00	220,019,552.00
Region IV-B	135,148,768.00	117,160,000.00	700,000.00	253,008,768.00
Region V	122,115,945.00	93,860,000.00	1,300,000.00	217,275,945.00
Region VI	84,753,588.00	146,020,000.00	2,100,000.00	232,873,588.00
Region VII	80,941,214.00	91,220,000.00	2,000,000.00	174,161,214.00
Region VIII	91,106,518.00	103,240,000.00	1,300,000.00	195,646,518.00
Region IX	79,102,046.00	100,800,000.00	800,000.00	180,702,046.00
Region X	103,387,633.00	112,980,000.00	1,400,000.00	217,767,633.00
Region XI	95,274,859.00	111,900,000.00	1,100,000.00	208,274,859.00
Region XII	89,775,153.00	104,960,000.00	800,000.00	195,535,153.00
CARAGA	53,993,558.00	61,440,000.00	1,200,000.00	116,633,558.00
TOTAL	1,776,721,740.00	1,968,020,000.00	22,600,000.00	3,767,341,740.00

Note: The allocation for other program components shall be subject to issuance of the appropriate Special Allotment Release Order (SARO) by the Department of Budget and Management (DBM).



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OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

Annex B
Statement of Expenditure

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 by:

Regional EPS, LRMS/ARAL Focal

Chief EPS, CLMD

Approved by:

Regional Director



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