Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

NOV 03 2026

REGIONAL MEMORANDUM
No. 1265 s. 2026

DOWNLOADING OF FUNDS AND GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS FOR THE CONDUCT OF CAPACITY-BUILDING ACTIVITIES UNDER THE ACADEMIC RECOVERY AND ACCESSIBLE LEARNING (ARAL) PROGRAM

To: Assistant Regional Director
Schools Division Superintendents
Regional Functional Division Chiefs
All Others Concerned

1. Attached is a JOINT MEMORANDUM from the Offices of the Undersecretary and Chief of Staff, Undersecretary for Learning Systems, and Undersecretary for Human Resource and Organizational Development and Infrastructure dated October 27, 2026 titled **Guidelines on the Utilization of Program Support Funds (PSF) for the Academic Recovery and Accessible Learning (ARAL) Program Capacity-Building Activities.**

2. Attention is particularly invited to paragraphs 1 – 6 and Annex A of the Memorandum.

3. Equal Opportunity Principle (EOP) shall be exercised to underscore the Department's policy of no discrimination against any personnel for professional learning and development regardless of age, gender, civil status, disability, region, ethnic group, and political beliefs.

4. For clarifications, contact **Ms. Katherine Y. Sedillo – CES -HRDD or Mr. Zegric S. Laguda – EPS- NEAP -R.**

5. Immediate dissemination of and compliance with this Memorandum are directed.

RAMIR B. UYTICO EdD, CESO III
Regional Director

Encl: As stated
Reference: Advisory,
To be indicated in the Perpetual Index
under the following subjects:
PERFORMANCE PROGRAMS ORIENTATION
ZSL/HRDD-RM- : **Downloading of Fund and** Utilization Guidelines on ARAl Activities. /Novemebr 3,2026

Address: Batinguel, Dumaguete City, 6200
Telephone Nos:
Email Address: nir@deped.gov.ph
Website: depednir.net

Annex A

Schools Division Offices Allocation of Funds (in PhP)

	Schools Division Office	Estimated No. of Tutors	Estimated Total for Downloading per SDO
1.	BACOLOD CITY	6,521	6,521,000
2.	BAGO CITY	2,289	2,289,000
3.	BAIS CITY	987	987,000
4.	BAYAWAN CITY	2,204	2,204,000
5.	CADIZ CITY	1,605	1,605,000
6.	CANLAON CITY	931	931,000
7.	DUMAGUETE CITY	1,441	1,441,000
8.	ESCALANTE CITY	1,282	1,282,000
9.	GUIHULNGAN CITY	1,942	1,942,000
10.	HIMAMAYLAN CITY	1,556	1,556,000
11.	KABANKALAN CITY	2,665	2,665,000
12.	LA CARLOTA CITY	835	835,000
13.	NEGROS OCCIDENTAL	14,432	14,432,000
14.	NEGROS ORIENTAL	10,786	10,786,000
15.	SAGAY CITY	2,146	2,146,000
16.	SAN CARLOS CITY	1,596	1,596,000
17.	SILAY CITY	981	981,000
18.	SIPALAY CITY	1,143	1,143,000
19.	SIQUIJOR	1,172	1,172,000
20.	TALISAY CITY	919	919,000
21.	TANJAY CITY	1,532	1,532,000
22.	VICTORIAS CITY	1,225	1,225,000
	Total	60, 190	60,190,000

Address: Batinguel, Dumaguete City, 6200
Telephone Nos:
Email Address: nir@deped.gov.ph
Website: depednir.net

Republic of the Philippines

Department of Education

JOINT MEMORANDUM

TO : **Regional Directors**
Schools Division Superintendents
Curriculum and Learning Management Division Chiefs
Human Resource Development Division Chiefs
Curriculum Implementation Division Chiefs
ARAL Program Focal Persons
Public Elementary and Secondary School Heads
All Others Concerned

FROM : **ATTY. FATIMA LIPP D. PANONTONGAN**
Undersecretary and Chief of Staff
ARAL TWG Chairperson

CARMELA C. ORACION
Undersecretary for Learning Systems
ARAL TWG Co-Vice Chairperson

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

SUBJECT : **GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS (PSF) FOR THE ACADEMIC RECOVERY AND ACCESSIBLE LEARNING (ARAL) PROGRAM CAPACITY-BUILDING ACTIVITIES**

DATE : OCT 2 7 2026

I. RATIONALE

Pursuant to Republic Act (RA) No. 12028, otherwise known as the Academic Recovery and Accessible Learning (ARAL) Act and DepEd Order (DO) No. 018, s. 2025, or the Implementing Guidelines of the Academic Recovery and Accessible Learning (ARAL) Program, the Department of Education (DepEd), through the Learning Systems Strand (LSS) and the National Educators Academy of the Philippines (NEAP), shall implement capacity-building initiatives to equip ARAL implementers with the knowledge, skills, and competencies necessary for the effective delivery, management, monitoring, and evaluation of learning recovery interventions. These initiatives aim to strengthen instructional and assessment practices, enabling implementers to identify learners' specific learning needs and design targeted remediation strategies and interventions.

These guidelines are issued to ensure the timely and efficient utilization of funds for the conduct of training programs, Learning Action Cell (LAC) sessions, onboarding sessions, and other professional development interventions designed to strengthen the capacity of ARAL implementers and implementing offices across different governance levels. These interventions aim to strengthen program delivery and ensure the effective and efficient implementation of ARAL interventions.

II. SCOPE

These guidelines cover the utilization of Program Support Funds (PSF) for the capacity development components of the ARAL Program, charged against the Fiscal Year (FY) 2026 Human Resource Development for Personnel in Schools and Learning Centers (HRDPLSC) Funds.

These guidelines apply to ARAL tutors, school leaders, and other program implementers involved in the implementation of the ARAL Program across all governance levels. For purposes of these guidelines, ARAL tutors shall refer to qualified tutors engaged pursuant to RA No. 12028, DO No. 018, s. 2025, and DepEd Memorandum No. 001, s. 2026, or the Guidelines on the Engagement of Academic Recovery and Accessible Learning Program Tutors and Support Aides, as amended by DepEd Memorandum No. 061, s. 2026, or the Amendments to DepEd Memorandum No. 001, s. 2026 (Guidelines on the Engagement of Academic Recovery and Accessible Learning Program Tutors and Support Aides) or any subsequent issuances governing the engagement of ARAL tutors and support aides.

III. GENERAL GUIDELINES

Consistent with DO No. 030, s. 2021, titled Multi-Year Implementing Guidelines on the Allocation and Utilization of the Human Resource Development Fund for Teachers and School Leaders, and aligned with RA No. 12028, its Implementing Rules and Regulations, and DO No. 018, s. 2025, the PSF shall be utilized to support the implementation of capacity-building activities for ARAL tutors, school leaders, and other program implementers.

A. Conduct of ARAL Learning Action Cell (LAC) Sessions

1. The primary school-based modality for capacity building under the ARAL Program shall be the conduct of LAC sessions. LAC sessions shall serve as the principal platform for strengthening the competencies of ARAL implementers in content knowledge, effective pedagogies, assessment and learner progress monitoring, remediation planning, social-emotional learning, cultural competency, and other areas necessary for the effective delivery of learning recovery interventions.

    a. The following ARAL LAC sessions shall be conducted by all schools and shall constitute the minimum capacity-building requirement for ARAL tutors and other school-based implementers:
        i. ARAL Program Orientation or Onboarding Session

ii. ARAL Master Class on Social-Emotional Learning
iii. Reading Remediation and Strategies
iv. Math Remediation and Strategies

b. Schools Division Offices (SDOs) and schools may incorporate additional topics and activities responsive to local implementation needs. However, the prescribed ARAL LAC sessions under Item 1.a shall not be omitted.

2. Meals shall be provided during the conduct of the prescribed ARAL LAC sessions. The provision thereof shall be subject to existing DepEd guidelines and applicable budgeting, accounting, auditing, procurement, and other relevant laws, rules and regulations.

3. Regional Offices (ROs), SDOs, and schools shall implement the prescribed ARAL LAC sessions and other related capacity-building activities developed and quality-assured by NEAP. The scheduling, sequencing, and conduct of such activities may be determined based on local implementation requirements and operational considerations, provided that all prescribed ARAL LAC sessions and minimum requirements under these Guidelines are complied with.

B. Other Capacity-Building Activities

1. The PSF may likewise be utilized for onboarding, coaching, mentoring, technical assistance, monitoring and evaluation, and other activities necessary to support the effective implementation of the ARAL capacity development programs.

2. The allowable expenses that may be charged for the activities are the following:
   a. Board and lodging of participants, resource persons, facilitators, and management team members; the use of function rooms; provision of audio-visual facilities and other requirements necessary for the conduct of ARAL capacity-building activities;
   b. Transportation cost and per diem of participants, resource persons, facilitators, and management team from their participation in the ARAL capacity-building activities;
   c. Supplies and materials necessary for the conduct of ARAL capacity-building activities, including the reproduction of training modules, activity sheets, writing tools and implements, and other training supplies as may be required;
   d. Expenses related to the conduct of quality assurance and monitoring, and evaluation activities of ARAL capacity-building programs;
   e. Payment of honoraria to non-DepEd resource persons, in accordance with DBM Budget Circular No. 2007-01;
   f. Other program-related expenses directly related to the implementation of ARAL capacity-building activities, subject to existing budgeting, accounting, auditing, procurement, and other applicable laws, rules, and regulations.

C. *Development and Quality Assurance of Capacity Development Resources*

The LSS, through the NEAP–Quality Assurance Division (QAD) and ARAL Program Secretariat, shall facilitate the development, validation, simulation, and quality assurance of Training Resource Packages, Training of Core Trainers, and provide overall guidance on the monitoring and evaluation of ARAL capacity-building activities

IV. FUND SOURCE

To implement the foregoing activities, a total budget of **One Billion Seven Hundred Fifty Million Pesos (PhP 1,750,000,000.00)** is allocated under the FY 2026 (R.A. 12314) HRDPLSC Funds.

The allocation per region and component is provided in the attached ***Annex A.*** While the amount retained at the Central Office is **One Hundred Three Million Four Hundred Thirty-Nine Thousand Seven Hundred Eighty-Seven Pesos (₱103,439,787.00).**

V. FUND RELEASE AND UTILIZATION

1. The funds shall be released to the ROs. The funds shall be utilized for the implementation of ARAL capacity development activities in accordance with these guidelines. Priority shall be given to the conduct of prescribed LAC sessions, training programs, orientations, technical assistance, and other capacity-building interventions necessary to strengthen the competencies of ARAL tutors and other program implementers.

2. The funds may be further downloaded by the ROs to SDOs and Implementing Unit (IU) 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. The Work and Financial Plan covering all activities shall be prepared and uploaded to the Program Management Information System upon the receipt of the Sub-allotment Release Orders (Sub-ARO).

4. Additional releases may be provided, subject to funding availability, issuance of appropriate authorities, and actual utilization of funds.

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 and NEAP, 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 government 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 government 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 HRDPLSC 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 ROs, SDOs, and schools 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. The utilization of funds herein shall be expended with utmost prudence, and no irregular, unnecessary, extravagant, excessive, or unconscionable expenses shall be incurred.

VI. MONITORING AND REPORTING

To ensure proper fund utilization and effective monitoring of implementation activities, the ROs, through the Human Resource Development Division (HRDD) and Curriculum and Learning Management Division (CLMD) Chiefs, in coordination with their counterparts in the SDOs, shall ensure the timely submission and regular updating of the Physical and Financial Accomplishment Reports **(Annex B)** every 10th day of each and shall be updated through the **designated online monitoring sheet** (**tinyurl.com/aral-training2026**).

The RO, through the HRDD, shall be the accountable office for monitoring and ensuring that the submission of online accomplishment monitoring sheet is duly accomplished and regularly updated by their respective SDO counterparts. The HRDD shall likewise consolidate the submitted reports and ensure their timely submission to the NEAP Central Office.

The consolidated monitoring report, duly reviewed and approved by the Regional Director, shall be submitted to the **ARAL Secretariat** through email: aralprogram@deped.gov.ph and to the **NEAP-QAD** through neap.qad@deped.gov.ph, copy furnished the NEAP-Office of the Director through neap.od@deped.gov.ph.

In addition to the submission of accomplishment reports, ROs, SDOs, and schools shall promptly report implementation issues, fund utilization concerns, deficiencies, delays in program delivery, and requests for technical assistance through the ARAL Helpdesk (**tinyurl.com/ARALProgramHelpDesk**) and other reporting mechanisms prescribed under the Joint Memorandum dated August 28, 2026, titled Implementation Support Arrangements for the Academic Recovery and Accessible Learning (ARAL) Program for School Year 2026–2027, and other existing ARAL issuances.

For inquiries or concerns, please contact the ARAL Secretariat and/or NEAP-QAD.

Immediate dissemination and strict compliance of this Memorandum is hereby directed.

Republic of the Philippines

Department of Education

Annex A
Regional Allocation of Funds (in PhP)

Regional Offices	Estimated No. of Tutors	Conduct of LAC Sessions	Conduct of RO-Led and/or SDO-Led Training for ARAL
Region 1	55,824	55,824,000.00	23,383,863.00
Region 2	41,960	41,960,000.00	17,576,365.00
Region 3	117,474	117,474,000.00	49,207,387.00
Region 4A	158,930	158,930,000.00	66,573,112.00
Region 4B	45,658	45,658,000.00	19,125,266.00
Region 5	90,589	90,589,000.00	37,946,146.00
CAR	16,138	16,138,000.00	6,759,861.00
NCR	103,873	103,873,000.00	43,510,165.00
Region 6	49,541	49,541,000.00	20,751,547.00
Region 7	80,966	80,966,000.00	33,914.776.00
Region 8	58,627	58,627,000.00	24,556,975.00
NIR	60,190	60,190,000.00	25,211,933.00
Region 9	61,111	61,111,000.00	25,598,139.00
Region 10	61,243	61,243,000.00	25,653,040.00
Region 11	65,213	65,213,000.00	27,316,239.00
Region 12	56,608	56,608,000.00	23,711,706.00
CARAGA	36,521	36,521,000.00	15,297,693.00
TOTAL	**1,160,466**	**1,160,466,000.00**	**486,094,213.00**

Republic of the Philippines

Department of Education

Annex B
Statement of Expenditure

STATEMENT OF EXPENDITURE

Region: _____

Region/ Division	Fiscal Year or Fund Source	Allotted Amount	SARO Amount	Capacity Building Activity	Date Conducted	Target Number of Participants	Actual Number of Participants	Obligated Amount	Disbursed Amount	Unobligated Amount	Obligated Amount

Prepared by:

_____
Regional EPS, ARAL Focal

Noted by:

_____
Chief EPS, CLMD/HRDD

Approved by:

_____
Regional Director