Republic of the Philippines
**Department of Education**
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

November 19, 2026

DIVISION MEMORANDUM
No. 742, s. 2026

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

To: Chief Education Supervisors
Education Program Supervisors
Public Schools District Supervisors/Principals In-Charge of the District
Heads of Public Elementary, Secondary and Integrated Schools
All Others Concerned

1. Attached is the Regional Memorandum No. 1154, s. 2026 dated November 04, 2026, titled Guidelines on the Utilization of Program Support Funds (PSF) for the Academic Recovery and Accessible Learning (ARAL) Program Capacity-Building Activities, which is self-explanatory.

2. Immediate dissemination of this Memorandum is desired.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

**LUZ U. BANSON EdD, CESO VI**
Asst. Schools Division Superintendent
In-Charge of the Division

Enclosure: as stated
Reference: RM No. 1154, s. 2026
To be indicated in the Perpetual Index
under the following subjects:

CURRICULUM
FUNDS
PROGRAM

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Republic of the Philippines
# Department of Education
REGION VI-WESTERN VISAYAS

NOV 04 2026

REGIONAL MEMORANDUM
No. 1154 , s. 2026

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

To: Schools Division Superintendents
All Others Concerned

1. Attached is a Joint Memorandum 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, and Wilfredo E. Cabral, Undersecretary for Human Resource and Organizational Development and Infrastructure, regarding the Guidelines on the Utilization of Program Support Funds (PSF) for the Academic Recovery and Accessible Learning (ARAL) Program Capacity-Building Activities, which is self-explanatory.

2. Immediate dissemination of and compliance with this Memorandum are desired.

**CRISTITO A. ECO, CESO III**
Regional Director

Encl.: None
Reference: As stated
To be indicated in the Perpetual Index
under the following subjects:

CURRICULUM
FUNDS
PROGRAMS

ADS/CLMD-RM- Guidelines on the Utilization of Program Support Funds (PSF) for...
384/October 29, 2026

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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:**

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Regional EPS, ARAL Focal

**Noted by:**

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Chief EPS, CLMD/HRDD

**Approved by:**

_____
Regional Director