



Republic of the Philippines
Department of Education

DEPARTMENT OF EDUCATION
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MEMORANDUM

TO : **ALL REGIONAL DIRECTORS**
ALL SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED

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

Carmela Oracion
DR. CARMELA ORACION
 OIC - Office of the Undersecretary, CT Strand
 ARAL TWG Co-vice chair

[Signature]
EDSON BYRON K. SY
 Assistant Secretary
 Office-in-charge, Office of the Undersecretary for Finance

SUBJECT : **GUIDELINES ON THE BUDGET ALLOCATION AND FUND UTILIZATION FOR THE ACADEMIC RECOVERY AND ACCESSIBLE LEARNING (ARAL) PROGRAM FOR SY 2025-2026**

DATE : **July 17, 2025**

1.0 This memorandum establishes the guidelines on the budget allocation and fund utilization for the Academic Recovery and Accessible Learning (ARAL) Program pursuant to funding mechanisms authorized under Section 10 of DepEd Order No. 18, s. 2025.

2.0 The ARAL Program SY 2025-2026 funding requirements will be sourced from the following Programs, Activities, and Projects (PAPs):

PAP NAME	TOTAL
1. 2025 Basic Education Curriculum (BEC) – National Reading Program (NRP), National Mathematics Program (NMP)*	1,264,666,924
2. FY 2025 Textbooks and Other Instructional Materials (TBIMs), directly released to the regions	448,894,000
3. Reprogrammed Balances from the Bureau of Learning Resources (FY 2025 TBIMs Funds) - For downloading	100,000,000
TOTAL	1,813,560,924

*Includes Current (RA12116 General Appropriations Act) and Continuing (RA 11975) Continuing Funds. Available balances reported by Regional Offices



3.0 The funds shall be used to support activities and expenses under the ARAL Program, which includes but are not limited to:

- 1.1. Provision and distribution of Teacher and Learner Resources;
- 1.2. Orientation Activities;
- 1.3. Training Activities, including payments for external resource persons;
- 1.4. School Readiness and Responsiveness Audit;
- 1.5. Monitoring and Evaluation Activities;
- 1.6. Other program-related expenses in compliance with the provisions of the program guidelines, subject to the existing budgeting, accounting, auditing, and procurement rules and regulations.

4.0 The budget for TBIMs shall be used for teacher and learner resource materials only. Technical specifications for the teacher and learner resource materials will be provided by the DepEd Central Office to each Regional Office (RO). The ROs, Schools Division Offices (SDOs), or Schools shall facilitate the provision and distribution of learning resources based on the present number of ARAL learners and tutors per school. The ROs, SDOs, or schools may conduct any applicable procurement pursuant to Republic Act (RA) No. 9184, or the *Government Procurement Reform Act*, and its Implementing Rules and Regulations, and/or RA No. 12009 or the *New Government Procurement Act*.

5.0 The Regional Offices are authorized to determine the most strategic and efficient use of their available funds for the ARAL Program.

6.0 The utilization of the funds herein shall be in accordance with the existing budgeting, accounting, auditing, and procurement rules and regulations. The ROs or SDOs shall ensure the obligation and disbursement of the directly-released and downloaded funds are in accordance with the Cash-Based Budgeting System and consistent with the National Budget Circular No. 595 s. 2025 (Guidelines on the Release of Funds for Fiscal Year 2025 dated January 20, 2025).

The following Annexes are as follows:

- 1.7. Annex A - Budget Allocation per Region
- 1.8. Annex B - ARAL Program Deliverables
- 1.9. Annex C - List of Previously Issued Fund Utilization Guidelines
- 1.10. Annex D - Breakdown of Reported Balances as of July 7, 2025

These guidelines supersede previous issuances related to fund utilization of BEC 2024 and 2025 funds as specifically listed in Annex C.

For your guidance and strict compliance.



cc: **USEC. ROWENA CANDICE M. RUIZ**, Procurement and Finance Oversight
USEC. WILFREDO E. CABRAL, Human Resource and Development
ASEC. DR. CARMELA C. ORACION, National Educators' Academy of the Philippines

ANNEX A
INDICATIVE BUDGET ALLOCATION PER REGION

REGION	Basic Education Curriculum	Textbooks and Other Instructional Materials			TOTAL
	FY 2025 BEC*	FY 2025 TBIMs (Directly released already to the regions)	FY 2025 TBIMs for downloading to specific regions	TOTAL TBIMs	
REGION I	90,491,607.81	28,558,000.00	-	28,558,000.00	119,049,607.81
REGION II	69,814,000.00	-	-	-	69,814,000.00
REGION III	28,080,000.00	66,903,000.00	13,553,717.60	80,456,717.60	108,536,717.60
REGION IV-A	266,161,605.00	-	-	-	266,161,605.00
REGION IV-B	18,800,000.00	22,469,000.00	10,811,391.63	33,280,391.63	52,080,391.63
REGION V	82,914,229.00	-	33,894,509.08	33,894,509.08	116,808,738.08
REGION VI	170,422,902.44	47,134,000.00	-	47,134,000.00	217,556,902.44
REGION VII	143,785,000.00	48,614,000.00	-	48,614,000.00	192,399,000.00
REGION VIII	24,224,095.70	30,856,000.00	10,700,832.84	41,556,832.84	65,780,928.54
REGION IX	54,539,000.00	26,185,000.00	4,781,948.50	30,966,948.50	85,506,233.50
REGION X	95,245,000.00	32,772,000.00	-	32,772,000.00	128,017,000.00
REGION XI	11,871,172.18	32,611,000.00	19,511,709.38	52,122,709.38	63,993,881.56
REGION XII	54,625,984.00	28,616,000.00	785,066.05	29,401,066.05	84,027,050.05
NCR	115,852,629.60	54,879,000.00	-	54,879,000.00	170,731,629.60
CAR	1,094,691.00	9,933,000.00	3,871,601.09	13,804,601.09	14,899,292.09
CARAGA	36,744,723.00	19,364,000.00	2,089,223.83	21,453,223.83	58,197,946.83
NIR	-	-	-	-	-
TOTAL	1,264,666,924.71	448,894,000.00	100,000,000.00	548,894,000.00	1,813,560,924.71

*Includes Current (RA12116 General Appropriations Act) and Continuing (RA 11975) Continuing Funds. Available balances reported by Regional Offices. Detailed reported balances seen in Annex D.

ANNEX B
ARAL PROGRAM DELIVERABLES

PROGRAM COMPONENT	SPECIFIC DELIVERABLES	PHYSICAL TARGET
Learning Resources	All ARAL-Reading learners or classes are provided with sufficient learning resources based on guidelines provided by the Central Office (e.g., worksheets, decodables, flash cards, levelled readers, writing/coloring materials, others)	<u>Per Learner:</u> <ul style="list-style-type: none"> ● Worksheets per learner: 1:1 ● Writing/coloring materials: 1:1 <u>Per Class of 15 learners:</u> <ul style="list-style-type: none"> ● Decodables: 1:1 ● Flash cards: 1:1 ● Levelled readers: 1:1
Orientation and Training	<p>Per RO: Regional Training of Trainers conducted</p> <p>Per SDO: Training of Tutors conducted (based on the required # of tutors for ARAL learners)</p> <p>Orientation of School Heads</p>	<p>1 per RO Participants: 5 trainers per SDO</p> <p>At least 1 per SDO</p> <p>At least 1 per SDO</p>
Teacher Resources	All teachers/tutors provided with teaching resources (e.g., teaching guides, visual aids, others)	<u>Per Tutor:</u> <p>1 Printed Tutor's Guide 1 set of Printed Visual Aids</p>
School Readiness Audit	Conduct of ARAL School Readiness Audit at the beginning, middle, and end of the school year by Regional and SDO focals	<p>1 during BOSY 1 during MOSY</p>

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ANNEX C
LIST OF PREVIOUSLY ISSUED
FUND UTILIZATION GUIDELINES FOR BEC

For reference, the allocation and the balances of the following programs shall be used for the ARAL Program:

A. 2024 Downloaded Funds

Guidelines	Date	Issued by	Remarks
DM-CT-2024-198 , Implementing Guidelines on the Release, Utilization, Monitoring and Reporting of the Program Support Funds (PSF) for the Development of Lesson Scripts and Monitoring and Evaluation Activities for the national Reading Program (NRP), National Mathematics Program (NMP) and Catch-up Fridays (CUF)	June 18, 2024	BLD	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL
Unnumbered Joint Memorandum , Guidelines on the Utilization of 2024 Program Support Funds (PSF) to the Regional Offices for the Implementation of the National Learning Camp Assessment (NLCA)	August 29, 2024	BEA	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL
Unnumbered Joint Memorandum , Transfer of funds to cover funding requirements for the Production of Transition Learning Resources of Grade 7 Lesson Exemplars (LEs) and Worksheets (WSs) for the implementation of the MATATAG Curriculum	June 24, 2024	BLR	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL

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Guidelines	Date	Issued by	Remarks
Unnumbered Joint Memorandum , Program Support Funds (PSF) for the Printing of Philippine Informal Reading Inventory Assessment Tool for Key Stages 2 and 3	November 18, 2024	BLD	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL
Unnumbered Joint Memorandum , Program Support Funds (PSF) for the Administration of the Rapid Mathematics Assessment (RMA) and Printing of RMA Tools and Mathematics Supplementary Learning Materials	November 18, 2024	BLD	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL
Unnumbered Joint Memorandum , Program Support Funds (PSF) for the Upgrading of Essential Digital Skills for Key Stage Learners on ICT-Based Assessment	November 29, 2024	BLD	Only the remaining allotments from the downloaded funds to ROs shall be used for ARAL

B. 2025 Directly Released Funds

Guidelines	Date	Issued by	Remarks
Unnumbered Joint Memorandum , Guidelines on the Utilization of the Program Support Funds for the implementation of the 2025 Department of Education Summer Learning Programs	April 11, 2025	BLD	Fund Sources: <ul style="list-style-type: none"> • Php1,199,013,750.00 directly released funds for NLC 2025 (only the remaining allotments from the directly released NLC funds shall be used for ARAL) • Php363,452,931.91 (balance from the downloaded Php704.46M for NLC 2024)
DM-CT-2025-093 , Guidelines on the Utilization of Program Support Funds for the Implementation of the National Reading Program and National Mathematics Program	February 24, 2025	BLD	Only the remaining allotments from the directly released funds to ROs shall be used for ARAL

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Guidelines	Date	Issued by	Remarks
Unnumbered Joint Memorandum , Guidelines on the Utilization of the Program Support Funds for the implementation of the 2025 Department of Education Summer Learning Programs	April 11, 2025	OSec	Fund Sources: <ul style="list-style-type: none"> • Php1,199,013,750.00 directly released funds for NLC 2025 (only the remaining allotments from the directly released NLC funds shall be used for ARAL) • Php363,452,931.91 (balance from the downloaded Php704.46M for NLC 2024)
DM-CT-2025-024 , Guidelines for the Regional Offices on the Utilization of Directly released Program Support Funds (PSF) for the Conduct of Division and Regional Festival of Talents (DFOT and RFOT) and Host Region for the Conduct of the National Festival of Talents (NFOT) for the Fiscal Year (FY) 2025	January 27, 2025	BLD	<ul style="list-style-type: none"> • Only the remaining allotments from the directly released funds to ROs shall be used for ARAL

Meanwhile, the allocation for the following activities shall **NOT** be used for the ARAL Program.

Guidelines	Date	Issued by	Remarks
DM-CT-2025-063 , Implementing Guidelines on the Allocation and Utilization of the Program Support Funds (PSF) for the Implementation of Science Process Skills Enhancement for Grades 3-6 Science Teachers	March 7, 2025	BLD	Directly released to ROs

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Guidelines	Date	Issued by	Remarks
DM-CT-2025-012, Guidelines for the Regional Offices on the Utilization of Program Support Funds (PSF) for the Travel Expenses of Participants in Various Student Inclusion Division (SID) Activities Under Fiscal year (FY) 2025 Basic Education Curriculum (BEC) Continuing Funds	February 17, 2025	BLD	Directly released to ROs
Unnumbered Joint Memorandum, Implementing Guidelines for the Program Support Funds (PSF) for Kindergarten Education	March 7, 2025	BLD	Directly released to ROs
DM-CT-2025-064, Guidelines on the Release, Utilization and Reporting of the Program Support Funds to the Regional Offices for the Conduct of Regional Orientation on the Utilization of Self-Instructional Learning Action Cell (LAC) Resources on Science, Technology, Engineering and Mathematics (STEM) Education Collaborative Expertise	February 24, 2025	BLD	Directly released to ROs
DM-CT-2025-062, Guidelines on the Utilization of Program Support Funds for the Travel Expenses of Field Participants to Various Activities of the Bureau of Learning Delivery – Teaching and Learning Division	February 24, 2025	BLD	Directly released to ROs

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ANNEX D
BREAKDOWN OF REPORTED BASIC EDUCATION CURRICULUM (BEC)
BALANCES PER REGION AS OF JULY 7, 2025

REGION	CONTINUING	CURRENT	TOTAL
CAR	527,441.00	567,250.00	1,094,691.00
NCR	630,129.60	115,222,500.00	115,852,629.60
Region I	14,155,475.81	76,336,132.00	90,491,607.81
Region II	6,318,000.00	63,496,000.00	69,814,000.00
Region III	-	28,080,000.00	28,080,000.00
Region IV-A	-	266,161,605.00	266,161,605.00
MIMAROPA	1,800,000.00	17,000,000.00	18,800,000.00
Region V	-	82,914,229.00	82,914,229.00
Region VI	10,202,000.00	160,220,902.42	170,422,902.42
Region VII	-	143,785,000.00	143,785,000.00
Region VIII	211,183.00	24,012,912.70	24,224,095.70
Region IX	325,000.00	54,214,285.00	54,539,285.00
Region X	3,493,000.00	91,752,000.00	95,245,000.00
Region XI	11,871,172.18	-	11,871,172.18
Region XII	-	54,625,984.00	54,625,984.00
CARAGA	-	36,744,723.00	36,744,723.00
TOTAL	49,533,401.59	1,215,133,523.12	1,264,666,924.71

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Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM

FOR : **GRACIELA E. MENDOZA**
Director IV, External Partnership Service

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

SUBJECT : **CLEARANCE OF THE GUIDELINES ON THE BUDGET ALLOCATION AND FUND UTILIZATION FOR THE ACADEMIC RECOVERY AND ACCESSIBLE LEARNING (ARAL) PROGRAM FOR SY 2025-2026**

DATE : July 15, 2025

This refers to the request for clearance of the draft Memorandum titled, "*Guidelines on the Budget Allocation and Fund Utilization for the Academic Recovery and Accessible Learning (ARAL) Program for SY 2025-2026*".

The Finance Strand through the Office of the Assistant Secretary for Finance certifies that the Finance comments and recommendations on the draft guidelines shared online to the ARAL Program Secretariat have been incorporated and adopted.

Hence, this Office grants **clearance on the finance-related provisions** of the draft policy guidelines.

For your appropriate action.