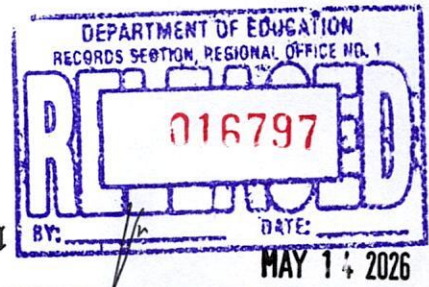




Republic of the Philippines
Department of Education
 REGION I



REGIONAL MEMORANDUM

No. 595 s. 2026

**DOWNLOADING AND UTILIZATION OF FUNDS FOR THE ARAL PROGRAM
 TEACHING AND LEARNING RESOURCES**

To: Schools Division Superintendents

1. In reference to the Joint Memorandum dated April 21, 2026 titled *Guidelines on the Utilization of Directly Released Funds for the Provision and Distribution of Academic Recovery and Accessible Learning (ARAL) Program Teaching and Learning Resources*, this Office issues these regional guidelines on the utilization of funds for the provision, procurement, production, and distribution of ARAL Program teaching and learning resources.

2. The downloading of funds to the SDOs shall be based on the indicative allocation and/or validated number of ARAL learners, tutors, parents or guardians, and other program requirements per schools division. The SDOs shall ensure that the allocation and utilization of funds are aligned with the actual needs of schools and learners, subject to existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.

3. The following amounts shall be downloaded to the respective SDOs. To facilitate the processing and release of funds, Schools Division Superintendents are requested to submit a Certificate of Acceptance indicating the corresponding amount to region1@deped.gov.ph, copy furnished clmd.region1@deped.gov.ph, on or before May 15, 2026:

SDO	Amount to be Downloaded
Alaminos City	P1,391,200.00
Batac City	P917,600.00
Candon City	P1,065,600.00
Dagupan City	P1,243,200.00
Ilocos Norte	P2,960,000.00
Ilocos Sur	P2,960,000.00
Laoag City	P1,272,800.00
La Union	P2,960,000.00
Pangasinan 1	P2,960,000.00
Pangasinan 2	P2,960,000.00
San Carlos City	P2,368,000.00
San Fernando City	P1,184,000.00
Urdaneta City	P2,072,000.00
Vigan City	P651,200.00

4. Implementation of the funds to be downloaded shall be utilized to support the implementation of the ARAL Program. The funds may be used for expenses directly related to the provision, procurement, production, reproduction, packaging, handling, and distribution of ARAL Program teaching and learning resources. Allowable expenses may include the following:



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- a) procurement of consumable materials needed by learners, tutors, and parents/guardians;
- b) procurement of semi-expendable items directly supporting program implementation, subject to existing capitalization threshold and property rules;
- c) conduct of orientation, coordination meetings, workshops, or capacity-building activities directly related to the provision and proper use of the ARAL resources;
- d) travel expenses necessary for monitoring, validation, delivery, and technical assistance activities related to the program; and
- e) other operational requirements directly supporting the implementation of the ARAL Program, subject to existing budgeting, accounting, auditing, and procurement policies.

5. Any excess amount or resulting balance may be utilized for other expenses related to the implementation of the ARAL Program, provided that such expenses are aligned with the purpose of the downloaded funds and are supported by proper documentation. The use of any remaining balance shall remain subject to applicable accounting, auditing, budgeting, and procurement regulations.

6. The SDOs shall submit a Statement of Expenditure and other required financial and accomplishment reports to the Regional Office through the Curriculum and Learning Management Division, copy furnished the Finance Division, on or before every 25th day of the month following the receipt of funds and every month thereafter until the downloaded funds have been fully utilized. The consolidated report shall include the status of procurement, obligation, disbursement, delivery, distribution, and remaining balances, if any.

7. For clarification or technical assistance, all concerned may coordinate with the Curriculum and Learning Management Division through email at clmd.region1@deped.gov.ph.

8. Immediate dissemination of and strict compliance with this Memorandum are directed.



ESTELA P. LEON-CARIÑO, EdD, CESO III
 Director IV/Regional Director

Encl.: None
 Reference: None
 To be indicated in the Perpetual Index
 Under the following subjects:

GUIDELINES UTILIZATION FUNDS

CLMD-jps/RM/GuidelinesUtilizationARALFunds
 May 14, 2026



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