

Republic of the Philippines
Department of Education
REGION IV-A CALABARZON

18 June 2026

Regional Memorandum
No. 402 s.2026

**PROGRAM SUPPORT FUND FOR THE PROVISION
AND DISTRIBUTION OF ACADEMIC RECOVERY
AND ACCESSIBLE LEARNING (ARAL) PROGRAM
TEACHING AND LEARNING RESOURCES**

To **Schools Division Superintendents**

1. Pursuant to the Joint Memorandum dated April 21, 2026 entitled "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 informs all Schools Division Offices (SDOs) of the downloaded Program Support Fund (PSF) for the provision and distribution of ARAL Program Teaching and Learning Resources (TLRs).
2. The ARAL Program Teaching and Learning Resources include, but are not limited to, the following:
 - a. Learner's Workbook (Consumable);
 - b. Writing/Coloring Materials (Consumable);
 - c. Tutor's Guide;
 - d. Tutor's Visual Aids;
 - e. Parent's/Guardians' Session Guide and Other Materials (Shareable); and
 - f. Other Supplementary Materials.
3. In support of the implementation of the ARAL Program, a total amount of Twenty-Eight Million Nine Hundred Twenty-Eight Thousand Five Hundred Sixteen Pesos (Php 28,928,516.00) has been downloaded to the Schools Division Offices of Region IV-A CALABARZON. The corresponding allocation per SDO is reflected in **Enclosure No. 1** of this Memorandum.
4. The downloaded funds shall serve as additional support for the provision, reproduction, procurement, distribution, and delivery of Academic Recovery and Accessible Learning (ARAL) Program Teaching and Learning Resources (TLRs), supplementing the ARAL materials that will be procured and delivered by the Regional Office. The utilization of these funds shall be based on the actual number of ARAL learners, tutors, and parents/guardians in each school and in accordance with the needs and priorities of the Schools Division Offices.

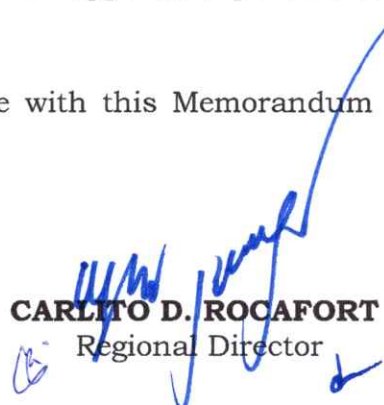


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Certificate No. PHP QMS
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5. All procurement activities shall be undertaken in accordance with Republic Act No. 12009 (New Government Procurement Act), its Implementing Rules and Regulations (IRR), and other existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.
6. Any excess amount or resulting balance may be utilized for expenses directly supporting the implementation of the ARAL Program, subject to existing rules and regulations. These may include the procurement of semi-expendable items, conduct of workshops and capacity-building activities, travel expenses, and other operational requirements related to program implementation.
7. All procured and/or produced ARAL Program Teaching and Learning Resources shall be properly stored, inventoried, safeguarded, and managed in accordance with existing DepEd property and auditing policies
8. The Schools Division Offices (SDOs) shall ensure the timely obligation and disbursement of the downloaded Program Support Fund (PSF) in accordance with the Cash-Based Budgeting System and existing budgeting, accounting, auditing, and procurement laws, rules, and regulations. All funds shall be obligated and disbursed on or before December 31, 2027.
9. The Schools Division Offices (SDOs) shall submit a monthly **Statement of Expenditure (SOE)** to the Regional Office, duly certified by the Division Accountant and approved by the Schools Division Superintendent, using the prescribed reporting template attached as **Enclosure No. 2** of this Memorandum. The SOE shall be submitted every 30th day of the month following the downloading of funds and every month thereafter until the funds have been fully utilized.
10. The Regional Office, through the Curriculum and Learning Management Division-Learning Resource Management Section (CLMD-LRMS), shall consolidate all submitted SOEs and monitor the utilization of funds, procurement status, and delivery of ARAL Program Teaching and Learning Resources. The Regional Office may request additional reports and supporting documents as necessary to ensure compliance with applicable policies and guidelines.
11. Immediate dissemination of and strict compliance with this Memorandum is directed.


CARLITO D. ROCAFORT
Regional Director

Enclosure 1

**Program Support Fund for the Provision and Distribution of Academic
Recovery and Accessible Learning (ARAL) Program Teaching
and Learning Resources**

	SDO	Downloaded Fund
1	Antipolo City	P 2,407,320.00
2	Bacoor City	519,984.00
3	Batangas City	187,324.00
4	Batangas Province	2,938,308.00
5	Biñan City	395,404.00
6	Cabuyao City	216,408.00
7	Calaca City	147,040.00
8	Calamba City	844,936.00
9	Carmona City	90,484.00
10	Cavite City	113,456.00
11	Cavite Province	1,337,160.00
12	Dasmariñas City	1,415,140.00
13	General Trias City	483,956.00
14	Imus City	708,176.00
15	Laguna	2,087,844.00
16	Lipa City	242,740.00
17	Lucena City	621,068.00
18	Quezon Province	4,059,844.00
19	Rizal Province	7,422,000.00
20	San Pablo City	377,276.00
21	San Pedro City	828,760.00
22	Santa Rosa City	491,320.00
23	Sto. Tomas City	141,352.00
24	Tanauan City	487,280.00
25	Tayabas City	363,936.00
	Total	P 28,928,516.00

STATEMENT OF EXPENDITURE

SDO: _____

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:	Duly Certified:
_____	_____	_____
EPS, LRMS	Chief EPS, CID	Division Accountant

Approved:

Schools Division Superintendent