



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF BULACAN

October 1, 2025

DIVISION MEMORANDUM

No. 488, s. 2025

**FUND UTILIZATION FOR THE ACADEMIC RECOVERY AND ACCESSIBLE
LEARNING (ARAL) PROGRAM FOR SY 2025 – 2026**

To: Assistant Schools Division Superintendent
Division Chiefs
Education Program Supervisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. Anent with Unnumbered Memorandum issued last July 17, 2025, from the Office of the Undersecretary for Finance, on the Guidelines on the Budget Allocation and Fund Utilization for the Academic Recovery and Accessible Learning (ARAL) Program, this Office announces the downloading of funds among elementary and secondary schools implementing the ARAL Program, SY 2025 – 2026. Attached is the list of schools with the number of learner-beneficiaries and the corresponding funds to be downloaded among schools as reference. The funds shall be used to support activities and expenses under the ARAL Program, which includes:
 - Provision and Distribution of Teacher and Learner Resources; and
 - Orientation Activities.
2. The project objective is to support activities and expenses under the ARAL Program. In return, the ARAL Program aims to enhance the reading skills of the identified struggling readers, as measured by their performance on the CRLA and PHIL-IRI assessments. Support objectives are as follows:
 - Address Learning Losses: Provide targeted support to learners struggling in critical subjects in reading, particularly those affected by the COVID-19 pandemic.
 - Improve Foundational Skills: Enhance literacy competencies for Kindergarten to Grade 10 learners.
 - Accessible Learning: Offer free, flexible learning interventions through face-to-face, online, or blended tutoring modes.
 - Holistic Development: Foster socio-emotional skills alongside academic growth.
3. It is reiterated that the eligible expenses for this downloaded fund shall be solely for the **Provision and Distribution of Teacher and Learner Resources and Orientation Activities**.
4. All school heads are hereby instructed to lead in the management and preparation of the following documents once the fund is downloaded. The following documents must be submitted to form part of the liquidation report:



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- Purchase Request
 - Quotation Form
 - Proof of Canvass
 - Purchase Order
 - Delivery Receipt
 - Official Receipt
5. It is expected that the **LIQUIDATION REPORT** be submitted to the Accounting Office immediately after the completion of the procurement activity.
6. All Public Schools District Supervisors are requested to monitor the conduct of this activity to prevent delays in the submission of the liquidation report.
7. Sources of funds are as follows, subject to the usual accounting and auditing rules and regulations.
- SARO DepEd-ROIII-2025-09-2101 Release of allotment to cover expenses for the implementation of CY 2025 ARAL Program
 - SARO DepEd-ROIII-2025-09-2108 Release of allotment to cover expenses for the implementation of CY 2025 ARAL Program
 - SARO DepEd-ROIII-2025-05-0701 Release of allotment to cover expenses in connection with the Project A La Carte of Learning Interventions for Low-Emerging Grade 3 Learners
 - Unutilized Fund from the 2025 Summer Remediation Program
8. Immediate and wide dissemination of this Memorandum is desired.


CECILIA E. VALDERAMA, PhD

Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Reference:
Guidelines on the Budget Allocation and Fund Utilization for the Academic Recovery and Accessible Learning (ARAL) Program for SY 2025 - 2026