



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

July 20, 2026

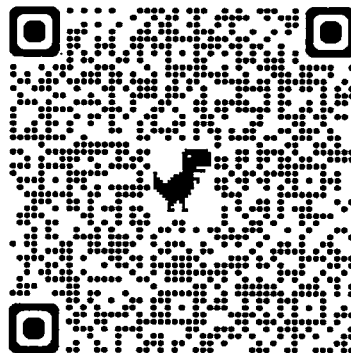
DIVISION MEMORANDUM

No. **314** s. 2026

**SUBMISSION OF DOCUMENTARY REQUIREMENTS FOR THE PROCESSING OF
PAYMENT OF EXTERNAL ARAL TUTORS AND THE GRANT OF SERVICE
CREDITS TO INTERNAL ARAL TUTORS**

To: Assistant Schools Division Superintendents
Division Chiefs
Public Schools District Supervisors
Education Program Supervisors
Secondary/Elementary Principals/OICs
Administrative Officers/Administrative Assistants
All Others Concerned

1. Pursuant to DepEd Memorandum No. 1, s. 2026, entitled "*Guidelines on the Engagement of Academic Recovery and Accessible Learning (ARAL) Program Tutors and Support Aides*", this Office hereby directs all schools implementing the ARAL Program to submit complete documentary requirements for the processing of payment of External ARAL Tutors and the grant of Vacation Service Credits to Internal ARAL Tutors.
2. To facilitate the monitoring and processing of payments and service credits, all schools are likewise directed to encode the names of their External and Internal ARAL Tutors using the link or by scanning the QR code provided below.



Address: Provincial Capitol Compound, Brgy. Guinhawa,
City of Malolos, Bulacan

Website: <https://bulacandeped.com>

Email: bulacan@depd.gov.ph



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2. All schools shall submit the following documentary requirements to the Schools Division Office, on or before July 31, 2026:

1. Processing of Payment for External ARAL Tutors

The following documents shall be submitted:

- Payroll Computation
- Disbursement Voucher/Obli
- Contract of Engagement
- Daily Time Record (DTR)
- Accomplishment Report (ACR);
- Certification of Actual Services Rendered duly signed by the School Head

2. Processing of Vacation Service Credits for Internal ARAL Tutors

The following documents shall be submitted

- Designation as ARAL Tutor
- Accomplishment Report
- Daily Time Record (DTR)
- Certification of Actual Hours Rendered duly signed by the School Head.

3. In accordance with DepEd Memorandum No. 1,s. 2026, the remuneration of External ARAL Tutors shall be based on the Prime Hourly Teaching Rate (PHTR) of a Teacher I position pursuant to Section 6.4.1. Chapter 6 of the DBM Manual on Position Classification and Compensation and shall be computed based on the actual number of teaching hours rendered.

$$\begin{aligned} \text{PHTR} &= \frac{\text{Annual Rate (AR) of Teacher I}}{\text{Weekly Hours (W) multiplied by 40 weeks}} \times T \\ &= \frac{\text{Php } 31,705 \times 12}{1,600} \times 1.25 \\ \text{PHTR} &= \text{Php } 297.14 \end{aligned}$$

Suppose an external ARAL tutor renders one (1) hour of ARAL sessions per day for a month, the tutor will receive a total remuneration of **Php 5,942.80**, computed as **Php 297.14 × 5 days = Php 1,485.70 per week**, multiplied by **4 weeks**.

EXAMPLE



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4. School Heads shall ensure that all documentary requirements are complete, accurate and duly signed prior to submission. Incomplete or erroneous submissions shall be returned to the originating school for compliance and may result in delays in the processing of payment or the grant of Vacation Service Credits.
5. The Human Resource Management Unit shall evaluate requests for Vacation Service Credits while the Budget, Accounting and Cash Units shall process the payment of the External ARAL Tutors in accordance with existing budgeting, accounting, and auditing, and other applicable government rules and regulations.
6. For information, wide dissemination, and strict compliance.


CECILIA E. VALDERAMA, PhD, CESO VI
Schools Division Superintendent

HRMO/LBP



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