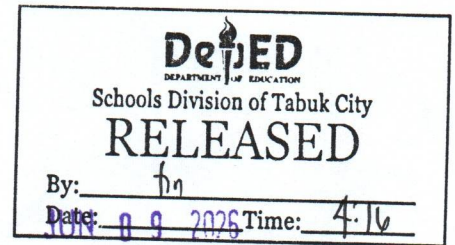




Republic of the Philippines
Department of Education
Cordillera Administrative Region
Schools Division of Tabuk City
Purok 02, Bulanao Norte, Tabuk City, Kalinga



Office of the Schools Division Superintendent

June 8, 2026

DIVISION MEMORANDUM

No. 249 s. 2026

**INSTRUCTIONS ON THE UTILIZATION OF THE DOWNLOADED FUNDS FOR
THE SUMMER REMEDIATION PROGRAM**

TO: Public Schools District Supervisors
Elementary/Secondary School Heads
All Others Concerned

1. With reference to Regional Memorandum No. 351, s. 2026, titled *Downloading of Funds for the 2026 DepEd Summer Programs*, this Memorandum provides guidance to schools on the proper utilization, management, monitoring and liquidation of funds downloaded for the implementation of the Academic Recovery and Accessible Learning (ARAL) in accordance with the existing Department of Education policies, accounting, auditing, and procurement rules and regulations.

2. The downloaded ARAL funds shall be utilized exclusively for activities directly related to the implementation of the Academic Recovery and Accessible Learning (ARAL) Program, particularly for the reproduction and printing of learning and intervention materials. Schools implementing the ARAL Program shall ensure the efficient, effective, and judicious use of these funds solely for their intended purpose. Furthermore, they shall be responsible for the timely submission of liquidation reports and all other supporting documents required in accordance with prescribed guidelines and timelines.

3. In relation to the downloaded ARAL funds, ARAL Tutors are entitled to reimbursement of authorized travel expenses incurred in the performance of their duties. To facilitate the processing of such claims, all ARAL Tutors are required to submit the following supporting documents to the Administrative Officer2 (AO) of each school, then to be collected by the PSDS per district.


- a. Itinerary of Travel (1 page) indicating the inclusive dates and the total number of days rendered in the implementation of the ARAL Program;
- b. Certification of Expenses Not Requiring Official Receipts (on daily basis) duly accomplished and signed by the claimant and school head
- c. Daily Attendance Sheet, duly certified and signed by the School Head, reflecting the actual days of service rendered under the ARAL Program.
- d. Brief narrative report on success stories with documentation (pictures) to be submitted thru a link to be provided soon.



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All documents shall be submitted together with other required attachments on or before **June 15, 2026** to ensure the timely processing and release of travel expense claims.

4. For information, guidance and strict compliance.


CHRISTOPHER C. BENIGNO PhD, EdD, CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent
