



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY



May 21, 2026

DIVISION MEMORANDUM

No. **357-2026**

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

To: Chief Education Supervisors
English, Filipino and Math EPSs
Public School District Supervisors
Public Elementary and Secondary School Heads/Principals
School ARAL Coordinators
All Others Concerned

1. Relative to the **Regional Memorandum No. 351 S. 2026** titled **Downloading of Funds for the 2026 DepEd Summer Programs** (ARAL Summer Program, SHS Remediation Program and Summer Academic Remedial Program), this is to inform the field on the downloading of said funds to elementary and secondary schools.
2. Attached are the enclosures (list of schools, amount, WFP, other issuances) for your reference. Please be guided accordingly.
3. Kindly prepare and submit PPMP and SOB with 2 copies of PPMP to the Accounting Unit and 1 copy of PPMP to the Supply unit with the signed WFP until May 27, 2026. The signed WFP will be forwarded to the schools' bookkeepers.
4. Fund utilization and liquidation must strictly adhere to existing budgeting, accounting, auditing and disbursing rules and regulations.
5. Immediate and wide dissemination of this Memorandum to all concerned is desired.

SORAYA T. FACULO PhD, CESO V
Schools Division Superintendent



Address: 82 Military Cutoff Rd, Baguio, Benguet, 2600
Telephone No.: (074) 665-1231

Email Address: baguio.city@deped.gov.ph

DepEd Tayo Baguio City

<https://depedpines.com>

No	School	Amount to be Downloaded
	Elementary (with integrated schools)	
1	Baquo Country Club Village ES	9,000.00
2	Gibraltar ES	12,000.00
3	Lindawan ES	9,000.00
4	Manuel L. Quezon ES	12,000.00
5	Rizal ES	18,000.00
6	Rizal ES Extension ES (with Rizal ES)	0.00
7	Fort Del Pilar ES	13,500.00
8	Happy Hollow ES	6,000.00
9	Kias ES	7,500.00
10	Springhills ES	6,000.00
11	Baquo City SPED Center	7,500.00
12	Camp 7 ES	9,000.00
13	Jose P. Laurel ES	7,500.00
14	Loakan ES	10,500.00
15	Apolinario Mabini ES	10,500.00
16	Brookspoint ES	6,000.00
17	Don Mariano Marcos ES	10,500.00
18	Dona Aurora ES	12,000.00
19	Dona Nicasia J. Puyat ES	6,000.00
20	Adiwang IS	7,500.00
21	Crystal Cave IS	7,500.00
22	Dontogan ES	6,000.00
23	Manuel A. Roxas ES	9,000.00
24	Sto. Tomas ES	9,000.00
25	Aquinaldo ES	9,000.00
26	Baquo Central ES	22,500.00
27	Dominican Mirador ES	9,000.00
28	Josefa Carino ES	12,000.00
29	San Luis ES	7,500.00
30	Elpidio R. Quirino ES	12,000.00
31	Irisan ES	9,000.00
32	Quezon Hill ES	12,000.00
33	San Carlos Heights ES	7,500.00
34	Bonifacio ES	10,500.00
35	Fairview ES	7,500.00
36	Holy Ghost Ext. ES	7,500.00
37	Lucban IS	21,000.00
38	Pinsao ES	10,500.00
39	Alfonso Tabora ES	12,000.00
40	Magsaysay ES	12,000.00
41	Pinget ES	9,000.00
42	Quirino Hill ES	11,227.00
43	Bakakeng ES	10,500.00
44	Dona Aurora H. Bueno ES	10,500.00
45	Pacday Quinio ES	10,500.00
46	San Vicente ES	9,000.00
	Total	453,727.00

Secondary		
1	Lindawan NHS	4,500.00
2	Rizal NHS	18,000.00
3	Fort Del Pilar NHS	10,500.00
4	Happy Hollow NHS	4,500.00
5	BCNHS	33,000.00
6	Hillside NHS	4,500.00
7	Mil-an NHS	13,500.00
8	Dona Aurora NHS	15,000.00
9	Roxas NHS	12,000.00
10	Sto. Tomas NHS	4,500.00
11	Dominican Mirador NHS	7,500.00
12	PCNHS	24,000.00
13	BCNSciHS	24,000.00
14	Irisan NHS	7,500.00
15	Quezon Hill NHS	15,000.00
16	Guisad Valley NHS	15,000.00
17	Pinsao NHS	13,500.00
18	Magaysay NHS	18,000.00
19	Pinget NHS	10,500.00
20	Bakakeng NHS	9,000.00
21	Joaquin Smith NHS	16,500.00
22	San Vicente NHS	7,500.00
	<i>Total</i>	288,000.00
	<i>Overall Total</i>	741,727.00

Republic of the Philippines
DEPARTMENT OF EDUCATION
 Regional Office - CAR
SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA155 310200100004000 - Current Appropriations Textbooks and other Instructional Materials		REFERENCE: NBC 599 ANNEX A-1 dated 01/05/2026	SUB-ALLOTMENT RELEASE ORDER NO. RO-CAR-26-00380
		LEGAL BASIS: FY 2026 General Appropriations Act Republic Act (R.A.) No. 12314	DATE: 07-May-26
FUND CODE: 01101101	ORGANIZATION CODE: 070010300014		FISCAL YEAR: FY 2026
PURPOSE: <i>To transfer funds for the Provision and Distribution of Academic Recovery and Accessible Learning (ARAL) Program Teaching and Learning Resources.</i>			
To: The Schools Division Superintendent Schools Division of Baguio City Cordillera Administrative Region (CAR) 070010814007			Region : <u>CAR</u>
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	741,727.00
AMOUNT IN WORDS: *** Seven Hundred Forty One Thousand Seven Hundred Twenty Seven Pesos Only ***			Total: <u>741,727.00</u>
NOTE: The MOOE or CO allotment herein sub-alloted are valid for obligation until December 31, 2027.			

The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:


ERNJELY D. GODOY
 Supervising Administrative Officer - Finance

Recommending Approval:

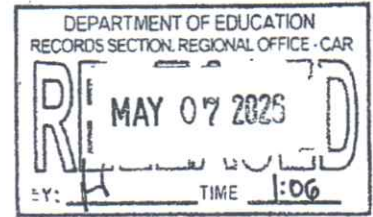

CRISTINA L. PAQUIT
 Chief Administrative Officer - Finance

Approval for Transfer/Downloading of Funds:


NICOLAS T. CAPULUNG, PhD, CESO III
 Director IV/Regional Director



Republic of the Philippines
Department of Education
 Cordillera Administrative Region



06 May 2026

REGIONAL MEMORANDUM
 No. 351.2026

DOWNLOADING OF FUNDS FOR THE 2026 DEPED SUMMER PROGRAMS

To: Assistant Regional Director
 Schools Division Superintendents
 All Schools Division Offices
 All Others Concerned

1. In view of the implementation **2026 DepEd Summer Remediation Programs** on *May 6- June 2, 2026*, this Office through the Curriculum and Learning Management Division (CLMD) will download funds to the Schools Division Offices (SDOs) for the provision and distribution of Academic Recovery and Accessible Learning (ARAL) Program Teaching and Learning Resources in the total amount of **Twenty Three Million One Hundred Seventy Seven Thousand Pesos (Php 23, 177,000.00)**.

2. The fund allotment per SDO is as found below.

SDO	AMOUNT
Abra	3,800,000
Apayao	2, 725, 190
Baguio	741,727
Benguet	3, 757, 500
Ifugao	2,500,000
Kalinga	3,487, 816
Mt. Province	3,000,000
Tabuk City	3, 164, 767
TOTAL	Php 23, 177,000.00

3. The complete breakdown of fund allocation for all implementing schools in each SDO may be viewed through this link: <https://tinyurl.com/ARAL2026SRP>

4. The guidelines on the utilization of the funds are found in Enclosure 1. Schools Division Offices are advised to strictly adhere to the said guidelines.

5. For inquiries or concerns, please contact CES Jennifer P. Ande at the Curriculum and Learning Management Division (CLMD) through landline number (074) 422-7096 or email address: car.clmd@deped.gov.ph

6. Immediate dissemination of and strict compliance with this Memorandum is desired.


NICOLAS T. CAPULONG PhD, CESO III
 Director IV/Regional Director 

CLMD/JPA/nkm
 May 6, 2026



Address: Wangal, La Trinidad, Benguet, 2601
 Telephone No: (074) 422 – 1318
 Email Address: car@deped.gov.ph
 DepEd Tayo Cordillera  <https://depedcar.ph>

