DEPARTMENT OF EDUCATION
RECORDS SECTION
RECEIVED
BY:
DATE: 9-30-26
TIME:
LIGAO CITY DIVISION, LIGAO CITY

Republic of the Philippines
Department of Education
Region V– Bicol
SCHOOLS DIVISION OFFICE OF LIGAO CITY

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Office of the Schools Division Superintendent

September 30, 2026

93026543

DIVISION MEMORANDUM
No. 0478, s. 2026

SUBMISSION OF THE REQUIRED DOCUMENTS FOR THE HONORARIA OF THE NON-DEPED TUTORS INVOLVED IN THE IMPLEMENTATION OF THE ACADEMIC RECOVERY AND ACCESSIBLE LEARNING (ARAL) PROGRAM ~~THIS SY 2026-2027~~

To: Assistant Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Public Elementary and Secondary School Heads
All Others Concerned

1. DepEd Memorandum No. 061, s. 2026 titled "Amendments to DepEd Memorandum No. 001, s. 2026 (Guidelines on the Engagement of Academic Recovery and Accessible Learning Program Tutors and Support Aides)" stipulates that the payment of the honoraria of non-DepEd ARAL tutors shall be made on a **monthly** ~~**basis**~~.

2. Pursuant to the issued guidelines, the Schools Division Office of Ligao City directs all concerned schools to submit the Daily Time Record (DTR) and Accomplishment Report of their non-DepEd ARAL tutor/s using Annex F and Annex G of DM No. 01, s. 2026 as well as the disbursement request for the tutors' honoraria on or before the **3rd day** of the ensuing month.

3. Enclosed are the templates provided in Annex F and Annex G of DM No. 01, s. 2026 for everyone's reference.

4. For information and guidance.

NYMPHA D. GUEMO
Schools Division Superintendent

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Republic of the Philippines
Department of Education
Region V– Bicol
SCHOOLS DIVISION OFFICE OF LIGAO CITY

Enclosure to Division Memorandum No. 478, s. 2026

Annex G. Accomplishment Report of ARAL Tutors/Support Aide

ACCOMPLISHMENT REPORT OF ARAL TUTOR/SUPPORT AIDE
For the Month of _____2025

Full Name of ARAL Tutor: _____
School: _____ *(do not abbreviate)*
Area of Specialization: Reading/Science/Mathematics *(indicate all that applies)*
Inclusive Period: _____

Week	Date and Time	Subject	Learners Served	Grade Level	Accomplishments
Week 1	August 04, 2025 05:00 pm to 06:00pm (Monday)	Reading	• Name of Learner 1 • Name of Learner 2	Grade 2	• Accomplishment 1 • Accomplishment 2 • Accomplishment 3
	August 06, 2025 05:00 pm to 06:00pm (Wednesday)	Math	• Name of Learner 1 • Name of Learner 2 • Name of Learner 3 • Name of Learner 4 • Name of Learner 5 • Name of Learner 6 • Name of Learner 7 • Name of Learner 8	Grade 1	• Accomplishment 1 • Accomplishment 2 • Accomplishment 3
Week 2	August 12, 2025 08:00 am to 09:00am (Wednesday)	Reading	• Accomplishment 1 • Accomplishment 2	Grade 1	• Accomplishment 1 • Accomplishment 2 • Accomplishment 3

(Add additional rows as necessary)

Prepared by:
<<Name of ARAL Tutor/Support Aide>>
ARAL Tutor

Attested by:
<<Name of School Head>>
School Head
Date of Signing: _____

Enclosure to Division Memorandum No. 478, s. 2026

Annex F. Daily Time Record of ARAL Tutors and Support Aides

DAILY TIME RECORD OF ARAL TUTOR
For the month of _____ 2025

Full Name of ARAL Tutor/Support Aide: _____
DepEd School: _____
Inclusive Period: _____

Date	Time In	Time Out	Late/Undertime/Absences *(Hours and Minutes)*	Remarks

I CERTIFY that the above is true and correct report of the work performed, record of which was made the time of arrival at and from departure from the school.

<<NAME OF ARAL TUTOR/SUPPORT AIDE>>
ARAL Tutor

VERIFIED as to the prescribed number of hours of engagement

<<NAME OF SCHOOL HEAD>>
School Head