



Republic of the Philippines
Department of Education
OFFICE OF THE SECRETARY

DEPARTMENT OF EDUCATION
RECEIVED
RECORDS SECTION REGIONAL OFFICE NO. VIII

DATE: 8/5/2026

TRACKING #: 9067 TIME: 2:10 pm

SIGNATURE: _____

MEMORANDUM

TO : Regional Directors
Regional ARAL Focal Persons
Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

FROM : **ATTY. FATIMA LIPP D. PANONTONGAN**
Undersecretary and Chief of Staff
Office of the Secretary

SUBJECT : **Clarification on the Compensation of DepEd Teachers
Serving as ARAL Tutors**

DATE : **AUG 04 2026**



To ensure the uniform implementation of Republic Act (RA) No. 12028 (ARAL Program Act), the following clarifications are issued regarding the compensation of DepEd teachers serving as ARAL tutors.

1. Teaching Overload Pay Under the ARAL Program Act

Section 13 of the ARAL Program Act authorizes the payment of compensation to DepEd teachers serving as ARAL tutors in the form of Teaching Overload Pay, provided that they have rendered the prescribed six hours of actual classroom teaching, with payment not exceeding the equivalent of two hours based on the Prime Hourly Teaching Rate, consistent with the applicable guidelines issued by the Department of Budget and Management.

Accordingly, Teaching Overload Pay is not automatically granted to all DepEd teachers serving as ARAL tutors. Entitlement is subject to the conditions prescribed under the law and its implementing guidelines.

2. Authorized Benefits

Under the ARAL Program Act, DepEd teachers serving as ARAL tutors may receive only.

- Teaching Overload Pay, if qualified under the law; or
- Vacation Service Credits (VSC), where applicable under existing rules.

No other form of compensation is currently authorized.



3. Compensation of External Tutors

The ARAL Program Act provides a separate compensation scheme for external tutors. Unlike DepEd teachers, who may receive Teaching Overload Pay (if qualified) or VSC, external tutors are compensated based on the approved daily rate or actual services rendered, as provided by law.

4. Budget Utilization

The fiscal year (FY) 2025 and FY 2026 General Appropriations Acts (GAAs) do not provide a separate appropriation for additional compensation for DepEd teachers serving as ARAL tutors apart from the allocation for Teaching Overload Pay, as authorized under RA 12028, and the engagement of external tutors.

Accordingly, the Department has consistently applied these provisions since the implementation of the ARAL Program in school year (SY) 2025–2026, including the 2025 and 2026 ARAL Summer Programs, and shall continue to do so in the implementation of the Program for SY 2026–2027.

The Department shall continue to utilize appropriated funds only for the purposes authorized by law.

5. Implementation

All concerned officials are directed to ensure that the implementation of the ARAL Program is consistent with the ARAL Program Act, the FY 2026 GAA, and the applicable implementing rules and guidelines.