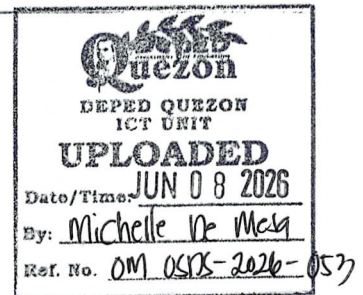




Republic of the Philippines  
**Department of Education**  
REGION IV-A - CALABARZON  
SCHOOLS DIVISION OF QUEZON PROVINCE



8 June 2026

**OFFICE MEMORANDUM**  
**OSDS-2026- 053**

**FY 2026 EPMO ONLINE SUB-ARO MONITORING**

**To:** Assistant Schools Division Superintendents  
Division Chiefs – CID & SGOD  
PAP Proponents  
All Others Concerned

For information, attached is **DepEd Memorandum OUF-2026-1198**, entitled **“Programs, Activities, Projects (PAPs) for Coverage under Sub-Allotment Release Order (Sub-ARO) Monitoring for Fiscal Year 2026.”**

In compliance, the Division Budget Officer and the Division Accountant are in-charge to update the financial utilization data on time through the provided link.

For strict compliance.

  
**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent

cap06/08/2026



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Contact No.s: (042) 784-0366 | (042) 784-0164 |  
(042) 784-0391 | (042) 784-0321  
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Website: <https://quezon.deped.gov.ph>



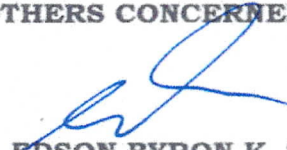
Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

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**MEMORANDUM**

**OF-2026-1198**

**FOR** : **REGIONAL DIRECTORS**  
**CHIEF FINANCE ADMINISTRATIVE OFFICERS**  
**BUDGET AND FINANCE OFFICERS; AND**  
**ALL OTHERS CONCERNED**

**FROM** :   
**ATTY. EDSON BYRON K. SY**  
*Assistant Secretary for Finance*  
*Officer-in-Charge*  
*Office of the Undersecretary for Finance*

**SUBJECT** : **PROGRAMS, ACTIVITIES, PROJECTS (PAPs) FOR**  
**COVERAGE UNDER SUB-ALLOTMENT RELEASE ORDER**  
**(SUB-ARO) MONITORING FOR FISCAL YEAR 2026**

**DATE** : MAY 19 2026

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The SUB-ARO Monitoring System is a centralized platform designed to support the monthly financial report by enhancing clarity, consistency, and depth of monitoring through structured outputs. Key features include:

- Centralized monthly monitoring via interactive dashboard and structured email reports
- Reporting and decision-making support for program owners, management, and Executive Committee
- SUB-ARO-level granular visibility by purpose, direct releases, and downloaded amounts
- Utilization monitoring with aging analysis for dormant or slow fund movement
- Regularly generated, audit-ready reports distributed via email and dashboard
- Automated monthly report generation and email dissemination

The EPMO, in coordination with program implementers, reviewed existing PAPs to determine FY 2026 scope based on: budget significance, extent of fund downloading, monitoring demand, policy alignment, and gaps in existing systems.

For FY 2026, the following programs shall be monitored under the SUB-ARO Monitoring System:

### P/A/P

1. ARAL – Academic Recovery and Accessible Learning
2. Administration of Personnel Benefits (APB)
3. National Assessment Systems for Basic Education (NASBE)
4. Physical Fitness and School Sports Program
5. School Innovation and Improvement Fund (SIIF)
6. Indigenous Peoples Education (IPEd)
7. Basic Education Curriculum (BEC)
8. Basic Education Facilities Fund (BEFF)
9. Computerization Program (DCP)
10. Disaster Preparedness and Response Program (DPRP)
11. Flexible Learning Options – ADM
12. Flexible Learning Options – ALS
13. Flexible Learning Options – Learning Resources
14. Human Resource Development (HRD)
15. Learner Support Programs (LSP)
16. Learning Tools and Equipment (LTE)
17. School-Based Feeding Program (SBFP)
18. Textbooks and Instructional Materials (T&IMs)

These PAPs have already been integrated into the Regional SUB-ARO Monitoring Sheets for FY 2026.

**Annex A** contains the links to the **Regional Sub-ARO Monitoring Sheets**; and

**Annex B** contains the **prescribed reporting timelines and submission protocols**, including the deadline for updating financial utilization data, which **shall be every 12th day of the month**.

All concerned offices are hereby directed to coordinate closely with the EPMO regarding reporting requirements, monitoring parameters, timelines, data validation, and submission procedures necessary for the effective implementation of the FY 2026 SUB-ARO Monitoring System.

Concerned Regional Offices are likewise reminded to ensure the timely updating, validation, and completeness of submitted data to support accurate financial monitoring and management decision-making.

Thank you for your continued support of the Sub Aro Monitoring System. Your timely reporting contributed immensely to providing relevant information to our program implementers, aiding their decision-making.

For questions or clarifications, you may contact **Mr. Jerico Illustrisimo** through email at **jerico.illustrisimo@deped.gov.ph** or through Viber at **+63 915 649 7361**.

Thank you.

## SUB-ARO MONITORING PROCESS TIMELINE AS OF MAY 2026

PROCESS	IN CHARGE	TIMELINE
<p>1) Submission of the list of "baby" Sub-AROs of <b>selected EPMO monitored P/A/Ps</b> charged to the downloaded funds from the Central Office and the directly released funds to the Region to EPMO issued by the Regional Offices to Schools Division Offices or Schools. The template for the list of Sub-AROs issued by the Regional Office can be accessed through the following link: <a href="https://bit.ly/BABY_SUB_ARO_TEMPLATE">https://bit.ly/BABY_SUB_ARO_TEMPLATE</a> and submit to EPMO through email: <a href="mailto:epmo@deped.gov.ph">epmo@deped.gov.ph</a> CC: <a href="mailto:jerico.illustranzadeped.gov.ph">jerico.illustranzadeped.gov.ph</a> to be included in the Regional Monitoring Sheets.</p> <p>To avoid duplication, <b>only newly issued Sub-AROs for every cut-off (2<sup>nd</sup> day of the Month) are to be submitted.</b></p> <p>For uniformity, please be guided with the following format:</p> <p><b>Email subject and file name format:</b> [REGION BABY-SUB-AROs AS OF] <i>Sample: NCR_BABY_SUB-AROs_AS OF FEBRUARY 2026</i></p>	<p><b>Regional Finance/Budget Officers</b></p>	<p>The deadline for submission shall be on the 2<sup>nd</sup> day of every month. Should the said date fall on a weekend or a holiday, submission shall be made on the nearest working day.</p>
<p>2) Encoding of additional Sub-AROs issued by the Central Office and the received Sub-AROs issued by the Regional Offices into the regional monitoring sheets.</p>	<p><b>EPMO</b></p>	<p><b>Every 1<sup>st</sup> week of the month</b></p>
<p>3) Updating of Sub-ARO monitoring sheets of obligations and disbursements incurred</p>	<p><b>Regional and/or Division Finance/Budget Officers</b></p>	<p><b>Until the 12<sup>th</sup> day of the month</b></p>
<p>4) Processing of the updated regional monitoring sheets.</p>	<p><b>EPMO</b></p>	<p><b>Every 13<sup>th</sup> day of the month</b></p>
<p>5) Submission of the vetted regional monitoring sheet signed by the Regional Director to EPMO.</p> <p>For uniformity, please be guided with the following format:</p> <p><b>Email subject and file name format:</b> [REGION_VETTED SUB-ARO AS OF] <i>Sample: NCR_VETTED SUB-ARO AS OF FEBRUARY 2026</i></p>	<p><b>Regional Finance/Budget Officers</b></p>	<p><b>Every 17<sup>th</sup> day of the month</b></p>
<p>6) Dissemination of the Sub-ARO Budget Utilization Reports (BUR) of EPMO monitored P/A/Ps to the EXECOM, Program Teams, and Regional Offices.</p>	<p><b>EPMO</b></p>	<p><b>Every 20<sup>th</sup> day of the month</b></p>