



Republic of the Philippines
Department of Education
Region II – Cagayan Valley
SCHOOLS DIVISION OF NUEVA VIZCAYA

12 October 2026

DIVISION MEMORANDUM

No. 402, s 2026

**SUPPLEMENTARY INSTRUCTIONS ON THE PREPARATION OF ARAL PAYROLL
FOR TEACHING OVERLOAD PAY (TOP)**

TO: Assistant Schools Division Superintendent
Curriculum Implementation Division Chief
School Governance and Operations Division Chief
Education Program Supervisors
Public Schools District Supervisors/Districts-in-Charge
School Heads
Others Concerned

1. 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 six hours of actual classroom teaching, with payment not exceeding the equivalent of two hours based on the Prime Hourly Teaching Rate (PHTR), consistent with the applicable guidelines issued by the Department of Budget and Management.

2. In this regard, **all payroll claims for ARAL Teaching Overload Pay shall be subjected to thorough validation and verification.** School heads and concerned personnel are reminded to ensure that all claims are supported by complete and accurate documentary requirements and that the number of hours claimed corresponds strictly to the **actual ARAL services rendered beyond the teacher's regular teaching load.** Any discrepancy among the supporting documents shall be resolved prior to the submission of the payroll for processing.

3. Complete supporting documents shall be attached to the payroll. Each payroll claim for ARAL Teaching Overload Pay must be supported by the necessary documentary requirements, particularly the School Form 7 (SF7), Daily Time Record (DTR), and Class Program/Teacher's Program. These documents shall establish the teacher's official teaching assignment, actual attendance, regular teaching load, and the corresponding schedule of ARAL services rendered beyond the regular teaching load.

4. The DTR must be consistent with the school logbook. The dates and attendance reflected in the teacher's DTR must correspond with the entries in the school logbook. Schools shall ensure that the attendance records are consistent, accurate, and verifiable across the different official records. Any discrepancy should be properly clarified and corrected before the payroll is submitted for processing.



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5. Teacher absences reflected in the DTR must be carefully verified. School heads and designated personnel shall check and re-check all recorded absences in the teacher's DTR. ARAL Teaching Overload Pay should only be claimed for actual services rendered. Thus, dates on which a teacher was officially absent should not be included in the computation unless there is sufficient documentation establishing that the teacher actually rendered the corresponding ARAL service.
6. Dates corresponding to regular holidays, declared class suspensions, and other days when classes or instructional activities were not conducted, including Family Day where applicable, shall not be included in the computation of ARAL Teaching Overload Pay. Payment should be based only on actual and authorized ARAL services rendered.
7. The applicable PHTR shall be based on the teacher's updated salary and step increment. The PHTR used in computing the overload pay must be based on the teacher's current basic salary, taking into consideration the applicable salary grade, salary step, and any approved step increment effective during the period covered by the claim. Schools shall ensure that the rate used in the payroll is updated and consistent with the teacher's current compensation records.
8. For the month of September 2026 payroll period, the computation of ARAL Teaching Overload Pay shall cover only the actual ARAL sessions conducted from September 16 to 30, 2026. Earlier dates in September shall not be included in the claim for this particular period.
9. School and district heads should ensure that all tutors for School Year 2026-2027 are registered through this link:

<https://forms.gle/GUYrnMhMqkJ2ZEi26>
10. Prepare the District ARAL Teaching Overload Pay payroll in four (4) copies to be submitted to the Curriculum Implementation Division c/o Dindo John H. Moreno, EPS.
11. For dissemination and compliance to all concerned.

ORLANDO E. MANUEL PhD, CESO V
Schools Division Superintendent

