



2503-1183

Republic of the Philippines  
**Department of Education**  
REGION I  
SCHOOLS DIVISION OF VIGAN CITY

Office of the Schools Division Superintendent

March 17, 2025

**OFFICE MEMORANDUM**

No. 9, s. 2025

To: Marie Christine L. Natividad  
Chief Education Supervisor (CID)

**NOTICE AND UTILIZATION OF ALLOTMENT**

1. This is to inform you that the Office received Sub-ARO with the following details:

| Sub-ARO No.                                                                                     | Purpose                                                                                                        | Amount (PhP) |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|--------------|
| ROI-25-0248 (Flexible Learning Options-Alternative Learning System – Continuing Appropriations) | Funds for the payment of the Transportation & Teaching Allowances (TTA) of ALS teachers from July to Dec. 2024 | 190,675.00   |
| ROI-25-0281 (Flexible Learning Options-ADM/ALS/EiE – Current Appropriations)                    | Program Support Fund (PSF) on the FY 2025 Alternative Learning System (ALS)                                    | 62,500.00    |
| ROI-25-0276 (Flexible Learning Options-ADM/ALS/EiE – Current Appropriations)                    | PSF on the FY 2025 ALS                                                                                         | 36,183.74    |
| ROI-25-0262 (Special Needs Education Program-Current Appropriations)                            | Funds for the Implementation of Special Needs Education Program                                                | 510,000.00   |

2. Please prepare the corresponding Work and Financial Plan (WFP), Program Procurement Management Plan (PPMP), Purchase Request (PR), Payroll, Itinerary of Travel and/or necessary documents for the full implementation of the program within thirty (30) calendar days upon receipt of this memorandum.

3. For information and strict compliance.



**VILMA D. EDA, CESO V**  
Schools Division Superintendent  
8319



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Telephone No: (077) 722-20-23 / (077) 632-05-33  
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Your Feedback is important to us. Visit this link [bit.ly/SDOViganCityCSM](http://bit.ly/SDOViganCityCSM)



Republic of the Philippines  
**Department of Education**  
Regional Office I

Finance Division  
Budget Section

### SUB-ALLOTMENT RELEASE ORDER

|                                                                                                                                                                                      |  |                                                                                           |                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <b>PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:</b><br><p style="text-align: center;"><b>310300100003000</b></p> <b>Flexible Learning Options-Alternative Learning System (FLO ALS)</b> |  | <b>REFERENCE:</b><br><p style="text-align: center;">OSEC-1-25-00271 dated 01/31/25</p>    | <b>SUB-ALLOTMENT RELEASE ORDER NO:</b><br><p style="text-align: center;"><b>ROI-25-0248</b></p> |
| <b>FUND CODE:</b><br><p style="text-align: center;"><b>01102101</b></p>                                                                                                              |  | <b>LEGAL BASIS:</b><br><p style="text-align: center;"><b>FY 2024 GAA RA No. 11975</b></p> | <b>DATE:</b><br><p style="text-align: center;"><b>March 6, 2025</b></p>                         |
| <b>ORGANIZATION CODE:</b><br><p style="text-align: center;"><b>0801014</b></p>                                                                                                       |  | <b>FISCAL YEAR:</b><br><p style="text-align: center;"><b>FY 2025</b></p>                  |                                                                                                 |
| <b>Purpose:</b><br><p style="text-align: center;">Transfer of funds for the payment of Transportation and Teaching Allowances (TTA) of ALS Teachers from July to December 2024.</p>  |  |                                                                                           |                                                                                                 |
| <b>TO:</b><br>The Schools Division Superintendent<br>Division of Vigan City<br>Vigan City                                                                                            |  |                                                                                           |                                                                                                 |
| <b>PARTICULARS</b>                                                                                                                                                                   |  | <b>ALLOTMENT/<br/>OBJECT CLASS</b>                                                        | <b>AMOUNT AUTHORIZED</b>                                                                        |
| <b>Subsidy to Operating Units</b>                                                                                                                                                    |  | <b>MOOE</b><br><b>5021408000</b>                                                          | <b>190,675.00</b>                                                                               |
| <b>Total</b>                                                                                                                                                                         |  |                                                                                           | <b>190,675.00</b>                                                                               |
| <b>AMOUNT IN WORDS:</b> <span style="float: right;"><b>ONE HUNDRED NINETY THOUSAND SIX HUNDRED SEVENTY-FIVE PESOS.</b></span>                                                        |  |                                                                                           |                                                                                                 |
| <b>NOTE:</b> <span style="float: right;">The Allotment herein sub-allotted is valid for obligation until December 31, 2025.</span>                                                   |  |                                                                                           |                                                                                                 |

The above sub-allotments have been made for expenditures of the 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 the Executive Order No. 292, the incurrence of overdraft is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable thereof. 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.

Certified Allotment Available:

**ARNOLD L. VINO**  
Chief Administrative Officer  
Finance Division

APPROVED:

**TOLENTINO G. AQUINO**  
Director IV



Flores St., Catbangen, City of San Fernando, La Union  
Telephone Nos.: (072) 607-8137/682-2324

DepEd Region I | region1@dep.gov.ph | www.depedro1.com





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Department of Education  
Regional Office I

Finance Division  
Budget Section

### SUB-ALLOTMENT RELEASE ORDER

|                                                                                                                           |                                      |                                                    |                                                          |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------|----------------------------------------------------------|
| PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:<br><b>310300100003000</b><br><br><b>Flexible Learning Options (ADM/ALS/EIE)</b> |                                      | REFERENCE:<br><b>FY 2025 GAAO dated 01/02/2025</b> | SUB-ALLOTMENT RELEASE<br>ORDER NO:<br><b>ROI-25-0281</b> |
|                                                                                                                           |                                      | LEGAL BASIS:<br><b>FY 2025 R.A. No. 12116</b>      | DATE:<br><b>March 7, 2025</b>                            |
| FUND CODE:<br><b>01101101</b>                                                                                             | ORGANIZATION CODE:<br><b>0801014</b> |                                                    | FISCAL YEAR:<br><b>FY 2025</b>                           |
| Purpose:<br><br><b>Transfer of funds for the Program Support Fund on the FY 2025 Alternative Learning System.</b>         |                                      |                                                    |                                                          |
| TO:<br><b>The Schools Division Superintendent<br/>Division of Vigan City<br/>Vigan City</b>                               |                                      |                                                    |                                                          |
| PARTICULARS                                                                                                               |                                      | ALLOTMENT/<br>OBJECT CLASS                         | AMOUNT AUTHORIZED                                        |
| <b>Subsidy to Operating Units</b>                                                                                         |                                      | <b>MOOE<br/>5021408000</b>                         | <b>62,500.00</b>                                         |
| <b>Total</b>                                                                                                              |                                      |                                                    | <b>62,500.00</b>                                         |
| AMOUNT IN WORDS: <b>SIXTY-TWO THOUSAND FIVE HUNDRED PESOS.</b>                                                            |                                      |                                                    |                                                          |
| NOTE: The Allotment herein sub-allotted is valid for obligation until December 31, 2026.                                  |                                      |                                                    |                                                          |

The above sub-allotments have been made for expenditures of the 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 the Executive Order No. 292, the incurrence of overdraft is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable thereof. 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.

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### SUB-ALLOTMENT RELEASE ORDER

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|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|----------------------------------------------------------|
| PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:<br><b>310300100003000</b><br><br><b>Flexible Learning Options (ADM/ALS/EiE)</b> |                                      | REFERENCE:<br><b>FY 2025 GAAAO dated 01/02/2025</b> | SUB-ALLOTMENT RELEASE<br>ORDER NO:<br><b>ROI-25-0276</b> |
|                                                                                                                           |                                      | LEGAL BASIS:<br><b>FY 2025 R.A. No. 12116</b>       | DATE:<br><b>March 6, 2025</b>                            |
| FUND CODE:<br><b>01101101</b>                                                                                             | ORGANIZATION CODE:<br><b>0801014</b> |                                                     | FISCAL YEAR:<br><b>FY 2025</b>                           |
| Purpose:<br><br><b>Transfer of funds for the Program Support Fund on the FY 2025 Alternative Learning System.</b>         |                                      |                                                     |                                                          |
| TO:<br><b>The Schools Division Superintendent<br/>Division of Vigan City<br/>Vigan City</b>                               |                                      |                                                     |                                                          |
| PARTICULARS                                                                                                               |                                      | ALLOTMENT/<br>OBJECT CLASS                          | AMOUNT AUTHORIZED                                        |
| <b>Subsidy to Operating Units</b>                                                                                         |                                      | <b>MOOE<br/>5021408000</b>                          | <b>36,183.74</b>                                         |
| <b>Total</b>                                                                                                              |                                      |                                                     | <b>36,183.74</b>                                         |
| AMOUNT IN WORDS: <b>THIRTY-SIX THOUSAND ONE HUNDRED EIGHTY-THREE AND 74/100 PESOS.</b>                                    |                                      |                                                     |                                                          |
| NOTE:<br>The Allotment herein sub-allotted is valid for obligation until December 31, 2026.                               |                                      |                                                     |                                                          |

The above sub-allotments have been made for expenditures of the 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 the Executive Order No. 292, the incurrence of overdraft is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable thereof. 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.

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**SUB-ALLOTMENT RELEASE ORDER**

|                                                                                                                   |                                      |                                                     |                                                          |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|----------------------------------------------------------|
| PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:<br><b>310300100005000</b><br><br><b>Special Needs Education Program</b> |                                      | REFERENCE:<br><b>FY 2025 GAAAO dated 01/02/2025</b> | SUB-ALLOTMENT RELEASE<br>ORDER NO:<br><b>ROI-25-0262</b> |
|                                                                                                                   |                                      | LEGAL BASIS:<br><b>FY 2025 R.A. No. 12116</b>       | DATE:<br><b>March 6, 2025</b>                            |
| FUND CODE:<br><b>01101101</b>                                                                                     | ORGANIZATION CODE:<br><b>0801014</b> |                                                     | FISCAL YEAR:<br><b>FY 2025</b>                           |
| Purpose:<br><br><b>Transfer of funds for the Implementation of Special Needs Education Program.</b>               |                                      |                                                     |                                                          |
| TO:<br><b>The Schools Division Superintendent<br/>         Division of Vigan City<br/>         Vigan City</b>     |                                      |                                                     |                                                          |
| PARTICULARS                                                                                                       |                                      | ALLOTMENT/<br>OBJECT CLASS                          | AMOUNT AUTHORIZED                                        |
| <b>Subsidy to Operating Units</b>                                                                                 |                                      | <b>MOOE<br/>5021408000</b>                          | <b>510,000.00</b>                                        |
| <b>Total</b>                                                                                                      |                                      |                                                     | <b>510,000.00</b>                                        |
| AMOUNT IN WORDS: <b>FIVE HUNDRED TEN THOUSAND PESOS.</b>                                                          |                                      |                                                     |                                                          |
| NOTE: <b>The Allotment herein sub-allotted is valid for obligation until December 31, 2026.</b>                   |                                      |                                                     |                                                          |

The above sub-allotments have been made for expenditures of the 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 the Executive Order No. 292, the incurrence of overdraft is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable thereof. 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.

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