



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

**Office of the Schools Division Superintendent**

February 24, 2026

**OFFICE MEMORANDUM**

No. 6, s. 2026

To: Atty. Kim R. Tagorda  
Administrative Officer V

**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-26-0060 Administration of Personnel Benefits (Current Appropriations)	Allotment to cover payment of Terminal Leave Benefits of Ms. Olivia A. Atud.	47,281.38

- 2. Please prepare the corresponding Work and Financial Plan (WFP), Project Proposal, Program Procurement Management Plan (PPMP), Purchase Request (PR), Payroll, Itinerary of Travel and/or necessary documents for the full implementation of the program within ten (10) working days upon receipt of this memorandum.
- 3. For information and strict compliance.



**VILMA D. EDA, CESO V**  
Schools Division Superintendent  
*Feb 24*

Budget/njps



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**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> 100000100002000  Administration of Personnel Benefits		<b>REFERENCE:</b> FY 2026 GAAAO dated 1/5/2026	<b>SUB-ALLOTMENT RELEASE ORDER NO:</b> ROI-26-0060
<b>FUND CODE:</b> 1101101		<b>LEGAL BASIS:</b> FY 2026 GAA   R.A. No. 12314	<b>DATE:</b> February 16, 2026
<b>ORGANIZATION CODE:</b> 0801014			<b>FISCAL YEAR:</b> FY 2026
<b>Purpose:</b>  Allotment to cover payment of Terminal Leave Benefits of Ms. Olivia A. Atud.			
<b>TO:</b> The Schools Division Superintendent Division of Vigan City Vigan City			
<b>PARTICULARS</b>		<b>ALLOTMENT/ OBJECT CLASS</b>	<b>AMOUNT AUTHORIZED</b>
Terminal Leave Benefits		PS 5010403001	47,281.38
<b>Total</b>			<b>47,281.38</b>
<b>AMOUNT IN WORDS:</b> FORTY-SEVEN THOUSAND TWO HUNDRED EIGHTY-ONE AND 38/100 PESOS.			
<b>NOTE:</b> 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.

Certified Allotment Available:

**ARNEL B. VINO**  
Chief Administrative Officer  
Finance Division

APPROVED:

**TOLENTINO G. AQUINO**  
Director IV



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