



2603- 2061

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

**Office of the Schools Division Superintendent**

31 MAR 2026

March 27, 2026

**OFFICE MEMORANDUM**

No. 19, s. 2026

To: Dr. Anita R. Presto  
School Principal IV  
Vigan NHS East

**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)
OSEC-1-26-745 Senior High School (Continuing Appropriations)	Funds to cover for the Additional School MOOE for FY 2026 for VNHSWest & VNHSEast	VNHSWest=17,000 & <b>VNHSEast=40,000</b>

2. Please prepare the corresponding Work and Financial Plan (WFP), Supplemental Annual Procurement Plan (Supp APP) Program Procurement Management Plan (PPMP), Purchase Request (PR), Itinerary of Travel, Priority Lists and/or necessary documents and submit to this Office 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



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Budget

Republic of the Philippines  
DEPARTMENT OF EDUCATION  
Central Office

SUB-ALLOTMENT RELEASE ORDER

<b>PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:</b> PPA358 310400100004000 - Continuing Appropriations Operation of Schools - Senior High School (Grade 11 to Grade 12)		<b>REFERENCE:</b> FY 2025 GAAAO dated 01/02/2025	<b>SUB-ALLOTMENT RELEASE ORDER NO.</b> OSEC-I-26-00745
<b>FUND CODE:</b> 01102101		<b>LEGAL BASIS:</b> FY 2025 General Appropriations Act   Republic Act (R.A.) No. 12116	<b>DATE:</b> 12-Mar-26
<b>ORGANIZATION CODE:</b> 070010100000			<b>FISCAL YEAR:</b> FY 2026
<b>PURPOSE:</b> <i>To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.</i>			
<b>To:</b> The Schools Division Superintendent Schools Division of Vigan City Region I - Ilocos 070010801014			Region : 1
<b>PARTICULARS</b>		<b>ALLOTMENT CLASS/ ACCOUNT CODE</b>	<b>AMOUNT AUTHORIZED</b>
Subsidy to Operating Units		MOOE 5021408000	57,000.00
<b>AMOUNT IN WORDS:</b> *** Fifty Seven Thousand Pesos Only ***			<b>Total:</b> <u>57,000.00</u>
<b>NOTE:</b> The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2026.			

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

Certification of Availability of Allotment:

*[Signature]* 06/26  
**REYMARK V. TIRADOS**  
Administrative Officer IV  
OIC, Finance Service-Budget Division

Approval for Transfer/Downloading of Funds:

*[Signature]* MAR 18 2026  
**ATTY. EDSON BYRON K. SY**  
Assistant Secretary for Finance  
OIC, Office of the Undersecretary for Finance

PPA 358  
SA # 12  
3-23-26  
Rec. # 337