



2604-1052

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

Office of the Schools Division Superintendent

22 APR 2026

April 21, 2026

OFFICE MEMORANDUM

No. 23, s. 2026

NOTICE AND UTILIZATION OF ALLOTMENT

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

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

Sub-ARO No.	Purpose	Amount (PhP)
ROI-26-647 (Special Needs Education Program) - Current Appropriations)	Funds to cover the Program Support Funds for Special Needs Educations (SNED) for FY 2026.	410,000.00

2. Please prepare the corresponding Work and Financial Plan (WFP), Program Procurement Management Plan (PPMP), Purchase Request (PR), Itinerary of Travel and/or necessary documents for the full implementation of the program within fifteen (15) working days upon receipt of this memorandum.

3. For information and strict compliance.

VILMA D. EDA, CESO V
Schools Division Superintendent *2/21*



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Republic of the Philippines
Department of Education
Regional Office I

Finance Division
Budget Section

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: 310300100005000 Special Needs Education Program		REFERENCE: FY 2026 GAAAO (SNED) dated 1/1/2026	SUB-ALLOTMENT RELEASE ORDER NO: ROI-26-0647
FUND CODE: 1101101		LEGAL BASIS: FY 2026 GAA R.A. No. 12314	DATE: April 21, 2026
ORGANIZATION CODE: 0801014			FISCAL YEAR: FY 2026

Purpose:

Transfer of funds to cover Program Support Fund for Special Needs Education (SNED) for FY 2026.

TO:

The Schools Division Superintendent
Division of Vigan City
Vigan City

PARTICULARS	ALLOTMENT/ OBJECT CLASS	AMOUNT AUTHORIZED
Subsidy to Operating Units	MOOE 5021408000	410,000.00
Total		410,000.00

AMOUNT IN WORDS: FOUR HUNDRED TEN THOUSAND PESOS.

NOTE: The Allotment herein sub-allotted is valid for obligation until December 31, 2027.

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:

(Signature)
ARROLO I. VINO
Chief Administrative Officer
Finance Division

APPROVED:

(Signature)
ESTELA P. LEON-CAKINO, EdD, CESO III
Director IV/Regional Director



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