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

27 NOV 2026

Office of the Schools Division Superintendent

November 25, 2026

OFFICE MEMORANDUM
No. 87, s. 2026

NOTICE AND UTILIZATION OF ALLOTMENT

To: Rodrigo Q. Reyes, Jr.
Chief Education Supervisor (SGOD)

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

Sub-ARO No.	Purpose	Amount (PhP)
OSEC-1-26-06162 (BEFF – Site Validation, Preliminary and Detailed Engineering (PDE) - Current Appropriations)	To transfer Program Support Fund (PSF) for the Implementation of FY 2026 Preliminary Detailed Engineering (PDE).	500,000.00

2. Please prepare the corresponding Work and Financial Plan (WFP), Project Proposal, Program of Works, Program Procurement Management Plan (PPMP), Purchase Request (PR), Payroll, Contract/Purchase Order, Itinerary of Travel and/or necessary documents for the full implementation of the program within five (5) working days upon receipt of this memorandum.

3. For information and strict compliance.

VILMA D. EDA, CESO V
Schools Division Superintendent

SCHOOLS DIVISION OFFICE
DEPED VIGAN CITY
27 NOV 2026
RELEASED
BY

OSDS/MJPS/mjps

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Republic of the Philippines
DEPARTMENT OF EDUCATION
Central Office

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:	REFERENCE:	SUB-ALLOTMENT RELEASE ORDER NO.
PPA405 310200100006000 - Current Appropriations BEFF - Site Validation, Preliminary and Detailed Engineering (PDE)	BMB-F-26-0008921 dated 08/28/2026	OSEC-1-26-06162
	LEGAL BASIS: FY 2026 General Appropriations Act | Republic Act (R.A.) No. 12314	DATE: 09-Nov-26
FUND CODE: 01101101 / ORGANIZATION CODE: 070010100000		FISCAL YEAR: FY 2026

PURPOSE:

To transfer Program Support Fund (PSF) for the Implementation of FY 2026 Preliminary Detailed Engineering (PDE).

To: The Schools Division Superintendent
Schools Division of Vigan City
Region I - Ilocos
070010801014

Region : 1

PARTICULARS	ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
School Buildings	CO 5060404002	500,000.00
AMOUNT IN WORDS: **** Five Hundred Thousand Pesos Only ****	**Total:**	**500,000.00**

NOTE: The MOOE or CO allotment herein sub-alloted are valid for obligation until December 31, 2027.

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-alloted. 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:

11/10/26
CHOLITA F. TIONG
Chief Administrative Officer
Budget Division

Approval for Transfer/Downloading of Funds:

NOV 11 2026
ATTY. EDSON BYRON K. SY
Undersecretary
Office of the Undersecretary for Finance

Issued By: Central Office
Source: Budget Monitoring System

PPA405
Sub-ARO No. OSEC-1-26-06162

Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

MEMORANDUM
DM-OUHRODI-2026-3638

TO : **Regional Directors**
Schools Division Superintendents
Regional and Division Engineers
All Others Concerned

FROM : **WILFREDO E. CABRAL**
Undersecretary for Human Resource and Organizational Development and Infrastructure

SUBJECT : **GUIDELINES ON THE UTILIZATION OF THE FY 2026 BASIC EDUCATION FACILITIES FUND (BEFF) – PRELIMINARY AND DETAILED ENGINEERING (PDE)**

DATE :

I. RATIONALE

The implementation of the various priority school infrastructure programs and projects of the Department entails strict and thorough monitoring to determine actual progress and ensure that these projects will be completed according to the established minimum performance standards and specifications, approved plans and designs, and the agreed upon contract period.

Pursuant to Section 6(j) of the Special Provisions of the FY 2026 General Appropriations Act (GAA), Preliminary and Detailed Engineering (PDE) Fund shall be utilized for activities such as site validation, subsoil exploration, perimeter survey, and geotechnical evaluation including expenses for site validation activities, and the hiring of engineers.

In line with this, PDE Funds shall be used for the following activities:

a. Field Monitoring and Technical Assistance
b. Coordination and Stakeholder Meetings
c. Administrative and Implementation Support
d. InsightEd Platform Migration Support

Given the increasing scale and complexity of DepEd school infrastructure programs, there is an opportunity to further strengthen the consistency and effectiveness of PDE Fund utilization through the adoption of a clearer and more harmonized guidelines.

In this regard, the DepEd adopts these guidelines to govern the utilization of PDE Fund under the FY 2026 Basic Education Facilities Fund (BEFF), ensuring consistency and transparency in fund use and implementation in compliance with existing laws and regulations.

II. SCOPE

These guidelines shall apply to DepEd school infrastructure programs and projects funded under the FY 2026 BEFF. The provision and utilization of program support funds for ensuing fiscal years shall be governed by a separate set of guidelines to be issued by DepEd.

III. PROCEDURES

A. Release of PDE Fund

1. The release of program support funds shall be undertaken in accordance with existing budgeting, accounting, and auditing rules and regulations.
2. The PDE Fund shall be downloaded to the Regional Offices (ROs) and subsequently to the Schools Division Offices (SDOs), subject to the availability of funds and compliance with existing government budgeting, accounting, and auditing rules and regulations.
3. The release, obligation, and disbursement of the PDE Fund shall be supported by the required financial and administrative documents in accordance with existing DepEd and Department of Budget and Management (DBM) regulations.

B. Allowable Expenses

The PDE Fund shall be used to support school infrastructure implementation, ensuring that essential pre-implementation and technical activities are adequately funded. These activities include, but are not limited to:

1. Transportation, communication, and per diem related to the conduct of actual site validation activities;
2. Site validation, subsoil exploration, perimeter surveys, and geotechnical evaluation;
3. Preparation and review of architectural and engineering designs;
4. Payment of services for the preparation of the revised school building designs due to the result of technical studies (e.g., commissioned Structural Engineer to do the redesigning of foundations and signing and sealing of the plans, commissioned Electrical or Mechanical Engineers to redesign and sign and seal the plans);
5. Purchase of necessary materials, services and equipment for the printing and reproduction of the plans and other related documents such as the Final Program of Works (POW) and Bid Documents (e.g., mylar and blue print copies of the complete DAED, bond papers, printers, laptop, camera)
6. Hiring of engineers and technical personnel for planning, supervision, and monitoring activities; and
7. Other related technical activities required for effective project implementation.

C. Use of Resources

D. Matrix of Roles and Responsibilities

Activity	Responsible Offices		
	CO	RO	SDC

