



Republic of the Philippines
Department of Education
 REGION VIII - EASTERN VISAYAS

April 8, 2024

REGIONAL MEMORANDUM

No. **413** s. 2024

**DOWNLOADING OF FLEXIBLE LEARNING OPTIONS – ALTERNATIVE
 DELIVERY MODE (FLO-ADM) PROGRAM SUPPORT FUNDS (PSF) –
 CONTINUING AND CURRENT FUNDS – FOR FY 2024
 TO THE SCHOOLS DIVISIONS**

To: Schools Division Superintendents
 All Others Concerned

1. In line with the attached Memorandum DM-CT-2024-030 from the Office of the Undersecretary for Curriculum and Teaching titled “Guidelines on the Utilization and Reporting of the Program Support Funds for the Alternative Delivery Mode (ADM) for Fiscal Year 2024” and the Sub-Allotment Release Orders OSEC-8-24-2127 and -1000, and in the implementation of Project *Padayon*, this Office, through the Curriculum and Learning Management Division (CLMD) and Finance Division (FD), shall download the FLO-ADM PSF – Continuing and Current Funds – for FY 2024 to the Schools Division Offices, with the amount stipulated below.

FLO-ADM PSF Continuing Fund

Schools Division Office	Amount	Schools Division Office	Amount
Baybay City	153,500.00	Maasin City	153,500.00
Biliran	160,000.00	Northern Samar	160,000.00
Borongan City	153,500.00	Ormoc City	153,500.00
Calbayog City	153,500.00	Samar	160,000.00
Catbalogan City	153,450.00	Southern Leyte	160,000.00
Eastern Samar	160,000.00	Tacloban City	153,500.00
Leyte	160,000.00	TOTAL	2,034,550.00

FLO-ADM PSF Current Fund

Schools Division Office	Amount	Schools Division Office	Amount
Baybay City	178,580.00	Maasin City	85,680.00
Biliran	189,580.00	Northern Samar	93,580.00
Borongan City	69,480.00	Ormoc City	310,080.00
Calbayog City	107,280.00	Samar	257,180.00
Catbalogan City	58,660.00	Southern Leyte	107,280.00
Eastern Samar	264,080.00	Tacloban City	93,580.00
Leyte	724,580.00	TOTAL	2,539,620.00



2. The Schools Divisions, through the Division ADM Focal Person, shall prepare and submit the approved Work and Financial Plan (WFP) through the Program Management Information System (PMIS) to the Regional Office on or before May 10, 2024 to clmd.region8@deped.gov.ph cc ryan.tiu@deped.gov.ph.
3. For more information, refer to the attachment or contact Ryan R. Tiu, Regional ADM Coordinator thru the aforementioned email addresses.
4. Immediate dissemination of and compliance with this Memorandum are desired.

RONELO AL K. FIRMO CESO IV
Director III
Officer-in-Charge
Office of the Regional Director

Enclosures: DM-CT-2024-030, SARO OSEC-8-24-1000 and -2127

References: As stated

To be indicated in the Perpetual Index under the following subjects:

ADM

PADAYON

PROGRAM SUPPORT FUND

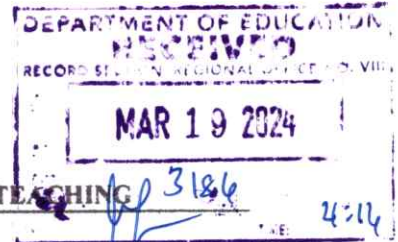
CLMD-RRT





Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND TEACHING



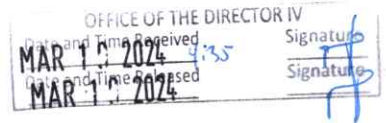
MEMORANDUM
DM-CT-2024-070

TO : REGIONAL DIRECTORS

FROM : 
GINA O. GONONG
Undersecretary for Curriculum and Teaching

SUBJECT : GUIDELINES ON THE UTILIZATION AND REPORTING OF
THE PROGRAM SUPPORT FUNDS FOR THE ALTERNATIVE
DELIVERY MODE FOR FISCAL YEAR 2024

DATE : January 29, 2024



In support of the Department of Education's (DepEd) commitment to ensuring equal access for all learners at risk of dropping out of basic education, all DepEd Regional Offices (ROs) shall receive the Program Support Funds (PSF) for Alternative Delivery Mode for Fiscal Year (FY) 2024 through the issuance of the Sub-Allotment Release Order (Sub-ARO) or direct release to the Regional Office from the Department of Budget Management (DBM).

The PSF shall be used to cover programs, activities, and projects to support the implementation of the ADM. The ROs may further download the fund to their respective Schools Division Offices (SDOs) which shall be utilized until December 31, 2024.

See the attached Annexes for the following information:

- Annex 1 - Guidelines on the Release, Utilization, Monitoring, and Reporting of the Program Support Funds for Alternative Delivery Mode
- Annex 2 - Breakdown of the Allocation of Funds per Region
- Annex 3 - Quarterly Report Template

The Central Office, through the Bureau of Learning Delivery (BLD) shall regularly monitor the program implementation and fund utilization by the ROs through Program Implementation Review (PIR) and through the submission of quarterly fund utilization report.

The Regional Education Program Supervisor in charge of the ADM shall submit the Quarterly Fund Utilization Report, duly signed by the Curriculum and Learning Management Division Chief, Budget Officer and Regional Director, every last Friday of each quarter through bld.od@deped.gov.ph and adm@bld.deped.gov.ph

Copy-furnished:

ATTY. REVSEE A. ESCOBEDO, Undersecretary for Operations

1/F Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City
Direct Line: (632) 8633-7202/8687-4146 E-mail: ouct@deped.gov.ph

1



no email
3/19/24

**IMPLEMENTING GUIDELINES ON THE RELEASE, UTILIZATION,
MONITORING, AND REPORTING OF THE PROGRAM SUPPORT FUNDS
FOR THE ALTERNATIVE DELIVERY MODE (ADM)**

I. RATIONALE

The Philippine Constitution states that “The State shall protect and promote the right of all citizens to quality education at all levels, and shall take appropriate steps to make such education accessible to all¹ and that “The State shall maintain, and support a complete, adequate and integrated system of education relevant to the needs of the people and society.²

To fulfill this Constitutional mandate and as part of its commitment, the Department of Education’s (DepEd) ensures that learners at risk of dropping out of school shall have equal learning opportunities to continue and finish the appropriate key stages through continuously strengthening the Alternative Delivery Mode (ADM) implementation as one of the Flexible Learning Options (FLO) through the issuance of DepEd Order No. 21 s. 2019 *Policy Guidelines on the K to 12 Basic Education Program, Annex 3: Flexible Learning Options: ADM and ALS* and DepEd Order No. 001 s. 2022, *Revised Policy Guidelines on Homeschooling Program*.

DepEd shall guarantee that alternative delivery modes such as Modified In-School Off-School Approach (MISOSA), Instructional Management by Parents, Community, and Teachers (IMPACT), Open High School Program (OHSP), Night High School, Rural Farm Schools, Homeschooling, ADM during Education in Emergencies and School Initiated Intervention shall be available and accessible in all public elementary and secondary schools.

These Implementing Guidelines are intended to provide Regions, Schools Division Offices, and elementary and secondary schools, with directions and guidance on the release, and utilization of the program support funds to support the different activities related to the implementation, monitoring, and and management of the ADM program, and on the release, utilization, and reporting of the Program Support Funds for the Alternative Delivery Mode.

II. SCOPE

These guidelines shall establish the rules for the release, utilization, monitoring, and reporting of the Program Support Funds (PSF) for the Alternative Delivery Mode (ADM) charged against the Flexible Learning Options Fund- Alternative Delivery Mode to support the implementation of the ADM’s program, activities and projects at the DepEd Regional Offices and Division levels for Calendar Year 2024 and years thereafter unless repealed and/or rescinded.

III. DEFINITION OF TERMS

For these guidelines, the following terms are operationally defined.

- a. **Alternative Delivery Mode (ADM)** refers to the nontraditional education program recognized by the Department of Education (DepEd) which applies a flexible learning philosophy and a curricular delivery program

¹ Article XIV, Sec 1, 1987 Philippine Constitution

² Article XIV, Sec 2, 1987 Philippine Constitution

that includes non-formal and informal sources of knowledge and skills. An alternative delivery mode may include the use of facilitator-aided and interactive self-instructional print and audio-based learning materials, videotapes, face-to-face structured learning groups, semi-structured and unstructured discussions, one-on-one tutorials, study groups and self-learning groups, demonstration sessions, home visits, mentoring, and remediation.³

- b. Flexible Learning Options (FLO)** is a menu of possible learning interventions and pathways responsive to learners' needs, context, circumstances, and diversity. It allows for variations in the organization, approaches, and teaching and learning modalities. It is helpful for learners who are at risk of dropping out, children and youth who are out of school, adults who failed to finish basic education, learners with special needs, learners with extreme difficulty in accessing schools, or those who attend overpopulated schools, and learners in an emergency.⁴
- c. Homeschooling** is one among the ADMs under the Flexible Learning Options of public and private elementary and secondary schools where the learner's education is managed by parents/guardians and happens primarily at home.⁵
- d. Instructional Management by Parents, Community, and Teachers (IMPACT)** is a school-based modality available for elementary schools only. Schools that offer this learning option must group learners from varying grade levels into learning families, which consist of 50 to 60 learners each. Teachers will function as instructional supervisors who will oversee the learning of the 1- 2 learning families. It allows three modes of learning such as Programmed Teaching, Peer Group Learning, and Self-Instruction.⁶
- e. Modified In-School Off-School Approach (MISOSA).** This is the delivery mode that specifically caters to Grades 4, 5, and 6 classes with at least 50 learners. Learners are divided into two groups. During class hours, except on designated days for assessments, only the groups will be in school. While the other will be at another location near the school or will meet online through a platform prepared by the school, depending on the agreement set by the class. The in-school group will proceed with formal instruction facilitated by their regular school teachers, while the out-school group will have independent learning using the materials provided by the school, with the assistance of a para-teacher or learning facilitator. The groups will switch arrangements periodically (e.g. a week, or a month), depending on the agreed time between the learners and the teacher. The two groups shall meet together for assessment and for enrichment.⁷
- f. Night High School** aims to provide opportunities to high school learners to finish basic education through evening classes. The program is intended for high school learners, of legal age, who are working.⁸

³ Section 3 (a), Republic Act No. 10618

⁴ Annex 3 (1) of DepEd Order No. 21 s. 2019

⁵ III. of DepEd Order No. 01 s. 2022(III. 4, DO 01, s. 2022)

⁶ B. 13, Annex 3 of DepEd Order no. 21 s. 2019

⁷ C. 19, Annex 3 of DepEd Order 21 s. 2019

⁸ D. 23, Annex 3 of DepEd Order No. 21 s. 2019

- g. Open High School Program (OHSP)** is an alternative mode of delivering secondary education that puts a premium on an independent, self-paced, and flexible study to reach learners who are unable to start or complete secondary education due to limited time, geographical inaccessibility of schools, physical impairment, financial difficulties, and/or social or family problems.⁹
- h. Rural Farm Schools** refers to a parallel learning system and an alternative delivery mode of secondary education. It provides for facilitative and experiential learning on the core subjects of the secondary education curriculum with a focus on agri fisheries, designed to address the needs of children in rural, agricultural, or fishing communities.¹⁰
- i. School Initiated Intervention** is one of the strategic components of the Drop Out Reduction Program (DORP). It is an intervention developed by the school itself to address specific dropout problems unique to their learners.¹¹
- j. Self-Learning Module (SLM) or Alternative Delivery Mode Module** is a self-contained, self-instructional, self-paced, interactive learning resource for public schools intended for learning a specific topic or lesson where the learner interacts actively with the instructional material rather than reading the material passively. SLM become an ideal learning resource and therefore a priority in remote or distance learning where a teacher is unable to provide constant instructional supervision and guidance in a classroom setting. SLMs have been used by DepEd for its ADMs during disasters or in situation where learners have difficulty for daily school attendance.¹²

IV. POLICY STATEMENT

The DepEd, as part of its commitment to the MATATAG agenda, particularly on taking steps to accelerate the delivery of basic education facilities and services and on taking good care of the learners at risk by promoting his well-being, inclusive education, and a positive learning environment through ADM implementation to ensure that all Filipino elementary and secondary learners enrolled in the formal system but are at risk of dropping out of school, those with special learning needs, learners with poor medical condition, learners with extreme difficulty to access schools or attending overpopulated and those in emergency situations, such as victims of calamity and disasters, learners who obligations and/or death in the family, pregnant learners who are of school- age, secondary learners who are working at day time but are of legal age, learners with household errands and obligations that hinder them from reguallry attebndibnf school, learners who are involved in curricular and co-curriculum activities such as but not limited to the participants of the National Schools Press Conference, National Festival of Talents, Palarong Pambasa, shall have equal learning opportunities to complete basic education, hereby adopts the implementing guidelines on the release, utilization, and liquidation of the Program Support Funds to ADM to support all ADM programs, activities, and projects in the Regional and Divisional levels.

⁹ E. 24, Annex 3 of DepEd Order No. 21 s. 2019

¹⁰ Sec 3B of RA No. 10618

¹¹ School's Initiative Intervention, July 2008, Department of Education, Bureau of Secondary Education

¹² DepEd Order 18 s. 2020

V. PROCEDURE

Allocation and Use of Program Support Funds

- 1) All Regions shall receive the Program Support Funds (PSF) to be charged against the Flexible Learning Options –Alternative Delivery Mode. Please see Annex for the Regional Allocation of the Program Support Fund.
- 2) The Program Support Fund shall be released to the Regional Offices through the issuance of the Sub-Allotment Release Order (SARO).

The ROs shall submit the Regional ADM Work and Financial Plan to the Planning Service, Planning and Programming Division, Central Office for approval.

The ROs, in turn, may further download the funds to all Schools Division Offices based on the number of ADM implementing schools authorized to offer ADMs as stipulated in Annex 3 of DO 21 s. 2019,¹³ and DO 001 s. 2022 and as indicated in the attached Annex. The SDO shall submit the Division ADM Work and Financial Plan (WFP) for approval by the Region.

- 3) The PSF shall be used for the following :

Current Funds

- a) Orientation of key stakeholders from the Schools Division Offices to ensure that all ADMs such as MISOSA, IMPACT, Open High School Programs, Homeschooling, Rural Farm Schools, and School-Initiated Intervention, implementation of ADM during Education in Emergencies, are available in all public elementary and secondary schools throughout the year. These oriented SDO Leaders shall be responsible for the orientation of all school heads in their respective divisions;
- b) Conduct of the ADM activities to be managed by the Regional Office such as Orientation on the implementation of the different ADMs, orientation on the administration, interpretation, and utilization of the Independent Learning Readiness Test, implementation of ADM during Education in Emergencies, and Program Implementation Review;
- c) Orientation of school heads and other key stakeholders prioritizing high and medium risks schools for the implementation of ADM during the Education in Emergencies;
- d) production of video lessons for Grades 1, 4, and 7 for the identified Regions to be managed by DepEd Teaches/Mentors identified by the CLMD Chief. A separate memo shall be issued for this purpose;
- e) The payment of miscellaneous or incidental expenses during the conduct of the enclosed ADM activities to be managed by the Regional Offices and any Regional/Division initiated ADM-related activities such but not limited to orientation, workshops, benchmarking, and conferences:
 - f.1. supplies and materials at standard cost;
 - f.2. meals of the participants, resource persons, and management team as prescribed in DepEd Order No. 2, s. 2018 entitled as

¹³ 5. All public elementary and secondary schools shall be ready to offer ADMs for all types of learners whenever the need arises.

Guidelines on the Allocation of Funds for Venue, Meals, Snacks,
and Room Accommodation for Official Activities Organized and
Conducted by the Department of Education.

- f) Other expenses in support of the abovementioned activities initiated by the Central, Regional, and Schools Division Offices may also be charged against this fund, provided that the expenses are below the capitalization threshold for a semi-expendable property;
- g) support to ADM implementing schools authorized to offer ADMs as stipulated in Annex 3 of DO 21 s. 2019, ¹⁴ and DO 001 s. 2022;
- h) Travel expenses of the official participants to ADM-related activities conducted by the Bureau of Learning Delivery, Regional office, or SDOs as indicated in the enclosed Allocation List; and

CONTINUING FUNDS

- a) additional support to ADM implementing schools authorized to offer ADMs as stipulated in Annex 3 of DO 21 s. 2019, ¹⁵ and DO 001 s. 2022;
- b) printing of the Independent Learning Readiness Test to be used during the regional training on its administration, interpretation, and utilization;
- c) printing of the Independent Learning Readiness Test to be used during the validation phase for selected Regions and Schools Division office;
- d) additional travel expenses of the official participants to ADM-related activities conducted by the Bureau of Learning Delivery, Regional office, or SDOs as indicated in the enclosed Allocation List; and
- e) Other expenses in support of the activities initiated by the Central, Regional, and Schools Division Offices may also be charged against this fund, provided that the expenses are below the capitalization threshold for a semi-expendable property.

Furthermore, the PSF may be used for the payment of miscellaneous or incidental expenses in the conduct of the following:

- a. Mapping of public elementary and secondary learners at risk of dropping out in the different learning modalities such as MISOSA, IMPACT, Homeschooling, Open High School System (Program), Rural Farm Schools, Night Schools, and School-Initiated Intervention;
- b. Developing school-initiated intervention for learners at risk;
- c. Monitoring the implementation of the different ADMs and School Initiated Interventions;
- g. Conduct of the ADM activities aligned to the ADM Roadmap and Regional Strategic Plan; and
- h. benchmarking activities and other activities related to the

¹⁴ 5. All public elementary and secondary schools shall be ready to offer ADMs for all types of learners whenever the need arises.

¹⁵ 5. All public elementary and secondary schools shall be ready to offer ADMs for all types of learners whenever the need arises.

implementation of the ADM.

The ineligible expenses are:

1. purchase of capital outlay items (e.g., equipment);
2. the payment of subscriptions (internet connection, cable TV, satellite TV, subscription, and reading materials); and
3. hiring of contractual or casual employees, whose salaries and other compensation benefits shall be charged against Personnel Services allocations.

All eligible expenses shall be charged to Flexible Learning Options Fund, subject to the existing budgeting, accounting, and auditing rules and regulations.

VI. ROLES AND RESPONSIBILITIES AT EACH GOVERNANCE LEVEL

Central Office (CO) through the Bureau of Learning Delivery shall:

- a. formulates policies relevant to the implementation of the ADM including guidelines on the release, utilization, monitoring, and reporting of its program support funds;
- b. provides technical assistance to regional offices with regards to the release, utilization, monitoring, and reporting of its program support funds
- c. monitors and reports at the national level on the release, and utilization of its program support funds.

Regional Office (RO) through the Curriculum and Learning Management Division and Budget Division shall:

- a. implements policies relevant to the implementation of the ADM including guidelines on the release, utilization, monitoring, and reporting of its program support funds;
- b. provides technical assistance to the Schools Division Offices with regard to the release, utilization, monitoring, and reporting of its program support funds
- c. monitors and reports at the regional level on the release, utilization, monitoring, and reporting of its program support funds.

Regional Directors shall be responsible for approving requests from the Region Office and Schools Division Offices on the utilization of any excess ADM Program Support Funds charged against the FLO-ADM Funds, provided that it shall be utilized for any ADM-related activity.

Schools Division Office (SDO) through the Curriculum Implementation Division and Budget Division shall:

- a. implements policies relevant to the implementation of the ADM including guidelines on the release, utilization, monitoring, and reporting of its program support funds;
- b. provides technical assistance to the ADM implementing schools with regards to the release, utilization, monitoring and reporting of its program support funds;
- c. monitors and reports at the division level the release, utilization,

monitoring, and reporting of its program support funds.

VI. MONITORING AND EVALUATION

Through the Bureau of Learning Delivery, the Central Office shall conduct regular monitoring of the ADM program implementation, ADM policy review to capture issues and concerns on the implementation and management of the program, fund utilization of the Region through Program Implementation Review in coordination with the ADM regional focal person as part of its mandated functions and responsibilities.

ADM regional focal person shall submit to the Bureau of Learning Delivery-Office of the Director a consolidated quarterly report on the utilization of the PSF charged against the FLO-ADM funds, a status report on the ADM implementation, issues and concerns on the implementation of the ADM policies duly signed by the Regional Director.

Please see the content and templates of the reports to be submitted as Annex 3.

ADM division focal person shall submit to the Regional Office - Office of the Regional Director a consolidated quarterly report on the utilization of the PSF charged against the FLO-ADM funds, a status report on the ADM implementation, issues and concerns on the implementation of the ADM policies duly signed by the Schools Division Superintendent.

VII. EFFECTIVITY

These Guidelines shall take effect immediately upon issuance and publication on the DepEd website and shall remain effective and in force until revoked, repealed, or superseded by relevant law, rules, and regulations, or new issuances of the Department.

All decrees, orders, instructions, rules, regulations, or parts thereof which are inconsistent with this Department Order are hereby repealed or modified accordingly.

If any of the provisions of these Implementing Guidelines is found by a court or competent jurisdiction to be void or unenforceable, in whole or in part, such provision shall be deemed deleted from these Implementing Guidelines but the remaining provisions thereof shall remain in full force and effect.

References

DepEd Order No. 2 s 2018 (*Guidelines on the Allocation of Funds for Venue, Meals, Snacks, and Room Accommodation for Official Activities Organized and Conducted by the Department of Education*)

DepEd Order No. 21 s. 2019 (*Policy Guidelines for K to 12 Basic Education Program*)

DepEd Order No. 12 s 2020 (*Adoption of the Basic Education Learning Continuity Plan for SY 2020-2021 in Light of the Covid-19 Public Health Emergency*)

DepEd Order No. 18 s 2020 (*Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan*)

DO No. 34, s. 2022 (*School Calendar and Activities for SY 2022-2023*)

REGION _____
 QUARTER _____

PHYSICAL ACCOMPLISHMENT

Committed Output	MATATAG Tagging (if applicable)	Annual		Physical		Accomplishment as to Q _____ Actual %	*Status (Not Yet Started, Ongoing, Completed, Rescheduled, Terminated)	Reasons for over/ underperformance
		Physical	Target	Physical	Target			
CURRENT FUND								

Committed Output	MATATAG Tagging (if applicable)	Annual		Physical		Accomplishment as to Q _____ Actual %	*Status (Not Yet Started, Ongoing, Completed, Rescheduled, Terminated)	Reasons for over/ underperformance
		Physical	Target	Physical	Target			
CONTINUING FUND								

PREPARED

Regional ADM Focal Person

NOTED

CLMD Chief

APPROVED

Regional Director

REGION _____

ADM Over-All Assessment

PAP Output	Physical		Financial		Timeliness based on the timelines outlined in the WFP	Remarks
	Accomp. vs. Annual Target	Q__ Accomp. vs Q__ Target	Obligation Ra te	Disbursement Rate		



PREPARED NOTED APPROVED
 Regional ADM Focal Person CLMD Chief Regional Director
Budget Officer

REGION _____
QUARTER _____

EXPLANATION FOR UNDER/OVER ACHIEVEMENT

Reason for Under/Over Achievement

Reason for Low Financial Obligation

Reason for Low Financial Disbursement

PREPARED

Regional ADM Focal Person

NOTED

CLMD Chief

APPROVED

Regional Director

REGION _____
QUARTER _____

Issues and Concerns

Expected Output	Reasons for Delay			Action taken or to be taken
	Operational Issue	Policy Issue	Issues that are needing management decisions and recommendations	

PREPARED

Regional ADM Focal Person

NOTED

CLMD Chief

APPROVED

Regional Director

REGION _____
 QUARTER _____

Catch-Up Plan

Output Indicators (with Backlog)	Physical Target (Backlog)	Reasons for Delay	Action Plan	Person-in-Charge	Target date of Completion

PREPARED

NOTED

APPROVED

Regional ADM Focal Person

CLMD Chief

Regional Director



Republic of the Philippines
DEPARTMENT OF EDUCATION
 Central Office

SUB-ALLOTMENT RELEASE ORDER
 Fiscal Year 2023

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA385 310300100003000 - Continuing Appropriations Flexible Learning Options (ADM ALS FE)		REFERENCE: FY 2023 GAAAO dated 01/03/2023	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-8-24-2127
FUND CODE: 01102101		LEGAL BASIS: Republic Act No. 11936 - FY 2023 GAA	DATE: 26-Mar-24
ORGANIZATION CODE: 070010100000			FISCAL YEAR: FY 2024
PURPOSE: Transfer of funds as Program Support Fund (PSF) for Alternative Delivery Mode (ADM).			
To: The Regional Director Regional Office - VIII Candahug, Palo, Leyte 070010300008			Region : 8
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	2,034,450.00
AMOUNT IN WORDS: *** Two Million Thirty Four Thousand Four Hundred Fifty Pesos Only ***			Total: <u>2,034,450.00</u>
NOTE: The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2024.			

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.

CERTIFIED CORRECT:

CHOLITA P. TIONG
 Chief Administrative Officer
 Budget Division

APPROVED:

ANNALYN M. SEVILLA
 Undersecretary for Finance



Republic of the Philippines
DEPARTMENT OF EDUCATION

Central Office

SUB-ALLOTMENT RELEASE ORDER

Fiscal Year 2023

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA440 310300100003000 - Current Appropriations (FLO - ADM) Flexible Learning Options - Alternative Delivery Mode (ADM)		REFERENCE: FY 2024 GAAAO dated 01/02/2024	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-8-24-1000
		LEGAL BASIS: Republic Act No. 11975 - FY 2024 GAA	DATE: 13-Mar-24
FUND CODE: 01101101	ORGANIZATION CODE: 070010100000	FISCAL YEAR: FY 2024	
PURPOSE: <i>Transfer of funds as Program Support Fund (PSF) for Alternative Delivery Mode (ADM) FY 2024.</i>			
To: The Regional Director Regional Office - VIII Candahug, Palo, Leyte 070010300008			Region : 8
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	4,918,060.00
AMOUNT IN WORDS: *** Four Million Nine Hundred Eighteen Thousand Sixty Pesos Only ***			Total: <u>4,918,060.00</u>
NOTE: The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2025.			

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.

CERTIFIED CORRECT:


CHOLITA F. TIONG
Chief Administrative Officer
Budget Division

APPROVED:


ANNALYN M. SEVILLA
Undersecretary for Finance