

DIVISION ADVISORY No. 038, s. 2026

August 24, 2026

In Compliance with DepEd Order No. 08, s. 2013, this advisory is issued not for endorsement per DO 28, s. 2001 but only for the information of DepEd Officials, personnel/staff, and concerned public.

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DISSEMINATION OF RESOLUTION NO 451-10th SP

This refers to Resolution No 451-10th SP, "***A Resolution Authorizing the City Mayor to Sign the Supplemental Memorandum of Agreement (MOA) to be entered into by and between the City Government of Tacurong and the Department of Education, Relative to the Implementation of the Basic Education Facilities Program (BEFP) in the City of Tacurong***".

Specifically, the BEFP will commence the following projects:

SCHOOL ID	SCHOOL NAME	AMOUNT ALLOCATED BY DEPED	NO OF BLDGS AND STOREYS TO BE CONSTRUCTED
502107	Abang-Suizo Integrated School	23,688,281.41	2-storey, 8 classrooms with bundled school furniture
131219	Amado Fernandez Sr Central School	17,766,211.06	2-storey, 6 classrooms with bundled school furniture

All other details are attached for your reference.

For information, guidance, and dissemination.



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE 10TH
SANGGUNIANG PANLUNGSOD OF THE CITY OF TACURONG, HELD AT SP
SESSION HALL, LEGISLATIVE CENTER, CITY OF TACURONG
ON WEDNESDAY, AUGUST 5, 2026 AT 9:01 A.M.

Present:

Hon. Ralen Tabusares - Bernardo	City Vice Mayor & Presiding Officer
Hon. Jose A. Lim, V	SP Member
Hon. Ma. Cora C. Sebastian-Montilla	SP Member
Hon. Lalaine J. Montilla	SP Member
Hon. Harvey P. Legas	SP Member
Hon. Nestor D. Casador	SP Member
Hon. Remo Y. Flores	SP Member
Hon. Geraldine L. Collado	SP Member
Hon. Raffy L. Lacson	SP Member
Hon. Jenalyn C. Segura	SP Member
Hon. Laurel D. Abe	SP Member
Hon. Doroteo J. Delicana	SP Member (<i>Liga ng mga Barangay President</i>)
Hon. Jessriel Franch B. Ariz	SP Member (<i>President, Panlungsod na Pederasyon ng Sangguniang Kabataan</i>)

Absent: None

RESOLUTION NO. 451 – 10th SP

“RESOLUTION AUTHORIZING THE CITY MAYOR TO SIGN THE SUPPLEMENTAL MEMORANDUM OF AGREEMENT (MOA) TO BE ENTERED INTO BY AND BETWEEN THE CITY GOVERNMENT OF TACURONG AND THE DEPARTMENT OF EDUCATION, RELATIVE TO THE IMPLEMENTATION OF THE BASIC EDUCATION FACILITIES PROGRAM IN THE CITY OF TACURONG”

WHEREAS, presented to this *Sanggunian* for information and appropriate action is the Supplemental Memorandum of Agreement (MOA) to be entered into by and between the City Government of Tacurong, represented by the City Mayor, Honorable Lina O. Montilla, PhD, and the Department of Education (DepEd), represented by its Assistant Secretary for Human resource and organizational Development, Aurelio Paulo Bartolome, relative to the Implementation of the Basic Education Facilities Program in the City of Tacurong;

WHEREAS, the Department of Education (DepEd) has adopted the implementation of the Basic Education Facilities Program (BEFP) to address the infrastructure needs of public schools through the construction, replacement, reconstruction, rehabilitation, repair, and improvement of school facilities in partnership with local government units;

WHEREAS, in February 2026, the Department of Education and the City Government of Tacurong entered into a Memorandum of Agreement (MOA) covering the LGU-led construction, replacement, reconstruction, rehabilitation, repair, and improvement of works, or the LGU-led procurement of such works, to be funded under the General Appropriations Act (GAA) of 2026 Basic Education Facilities Program;

WHEREAS, Section 7 of the preceding Memorandum of Agreement provides that either (a) the Department of Education and the Local Government Unit shall each contribute an amount corresponding to their respective counterpart funding, or (b) the Department of Education shall solely fund the implementation of the project, in either case requiring the execution of a Supplemental Agreement specifying the respective funding obligations of the parties;

WHEREAS, Section 14(1) of the preceding Memorandum of Agreement provides that the Department of Education, in coordination with the Local Government Unit, shall facilitate the selection of priority schools based on the updated Instructional Room Analysis (IRA) of the Basic Education Information System (BEIS) to ensure that projects are implemented in schools with the greatest infrastructure needs;

WHEREAS, pursuant to Section 27 of the preceding Memorandum of Agreement, the City Government of Tacurong has submitted the complete eligibility requirements prescribed by the Department of Education and, upon evaluation thereof, has been declared eligible to collaborate in the implementation of infrastructure projects within its territorial jurisdiction;

WHEREAS, this *Sanggunian* finds the implementation of the Basic Education Facilities Program through this partnership shall contribute to the improvement of the city's learning environments, enhance the delivery of quality basic education, and promote the welfare of learners, teachers, and school communities;

WHEREAS, this *Sangguniang Panlungsod* finds the subject Supplemental Memorandum of Agreement (MOA) in order pursuant to the provisions of Section 455, Paragraph (b)(1)(vi) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, which authorizes the City Mayor to represent the City in all its business transactions and sign in its behalf all bonds, contracts, and obligations, and such other documents upon authority of the *Sangguniang Panlungsod* concerned pursuant to law and Ordinance;

WHEREFORE, after due deliberation, on motion of Honorable Laurel D. Abe, which was duly seconded by all *Sangguniang Panlungsod* Members present, it was –

RESOLVED, as it is hereby resolved, to pass a resolution authorizing the City Mayor to Sign the Supplemental Memorandum of Agreement (MOA) to be entered into by and between the City Government of Tacurong and the Department of Education (DepEd), relative to the Implementation of the Basic Education Facilities Program in the City of Tacurong.

RESOLVED FURTHER, that the Supplemental Memorandum of Agreement (MOA) shall stipulate the following responsibilities of the parties:

Section 1. Section 2 (Agreement to Construct, Replace, Reconstruct, Rehabilitate, Repair and/or Improve) of the MOA is amended, as follows:

Section 2. Agreement to Construct, Replace, Reconstruct, Rehabilitate, Repair, and/or Improve. Subject to the terms and conditions in this Agreement, the LGU undertakes to construct, replace, reconstruct, rehabilitate, repair, and/or improve classrooms and school buildings ("Project") located in Barangay San Pablo and Barangay Buenaflor City of Tacurong (complete location details specified in **Annex "A"**).



Section 2. Section 5 (Observance of the Minimum Standard Specifications and DepEd Guidelines) of the MOA is amended, as follows:

Section 5. Observance of the Minimum Standard Specifications and, Detailed Architectural and Engineering Design, Program of Works, and DepEd Guidelines.

The Project shall be implemented in strict adherence to with the minimum performance standards and specifications (MPSS) to be provided by DepEd. **The Detailed Architectural and Engineering Design (DAED) and the Program of Works (POW) shall then be prepared by the LGU, based on the template provided by DepEd,** in accordance with its applicable policies, rules, and regulations, as well as the requirements established under other relevant laws and regulatory frameworks.

The DAED and the POW template attached to this Supplemental Agreement, as Annexes "B" and "C", respectively, shall serve as the standard and mandatory basis for project implementation and are based on normal site conditions.

After conducting market scoping in accordance with Section 10 of Republic Act No. 12009 and its Implementing Rules and Regulations, the LGU may propose modification or deviation affecting the MPSS or the minimum standards embodied in the template DAED. Such request shall require the prior technical review and written approval of DepEd Central Office. No change to the minimum standards shall be implemented without such prior approval.

Adjustments to project costing, however, may be undertaken without prior approval from DepEd, provided that such adjustments do not result in any increase in the approved total project cost and are limited to site-specific and unavoidable conditions—such as hauling costs, site preparation works, elevation adjustments, and other analogous factors, which do not result in any alteration of the structural design, safety requirements, or the prescribed MPSS.

The amount submitted by the LGU shall serve as the basis of the total project cost and shall be deemed sufficient for the full completion of the Project, subject to DepEd's approval. In cases where a proposed deviation from standard DAED will result in additional cost, the LGU shall be advised to implement the standard DAED, as no increase in the total project cost shall be allowed.

Section 3. Section 7 (Source of Funds) of the MOA is amended, as follows:

Section 7. Source of Funds. ~~Where funding will be sourced from both the LGU and DepEd, DepEd and LGU shall each contribute an amount to be specified in a separate agreement or in an amendment hereof as their corresponding counterpart fund.~~

~~Where funding will be solely sourced from DepEd, DepEd shall allocate and transfer to the LGU an amount to be specified in a separate agreement or in an amendment hereof for the implementation of the Project.~~



DepEd shall allocate to the LGU the amount of **FORTY-ONE MILLION FOUR HUNDRED FIFTY-FOUR THOUSAND FOUR HUNDRED NINETY-TWO PESOS AND 47/100 (PhP41,454,492.47)** for the implementation of the projects as enumerated in **Annex "A"** of this Supplemental MOA.

Section 4. Ownership of the Land.

The classrooms shall be constructed on the parcels of land as reflected in **Annex "A"**.

If the properties are owned by the LGU, the same can either be donated or covered by a Usufruct Agreement as elected by the LGU within sixty (60) days from the signing of this Supplemental Agreement. The execution of either a Deed of Donation or a Usufruct Agreement, as the case may be, must be made within ninety (90) days from the time of election and is a condition for the release of the Third Tranche in accordance with Section 8 of the MOA or the Schedule of Transfer of Funds.

If the LGU elects for the properties to be covered by a Usufruct Agreement, the said agreement must grant DepEd the right to use and enjoy the properties for a period of at least twenty-five (25) years, reckoned from the turnover of the Project to DepEd.

In either case, the LGU hereby undertakes to ensure that the properties are free from all liens and encumbrances.

Further, if the LGU fails, refuses, or neglects to execute the Deed of Donation or Usufruct Agreement, as the case may be, within ninety (90) days from the time of election, all costs of construction, replacement, reconstruction, rehabilitation, repair, or improvement, fees, charges, and related expenses incurred by DepEd in connection with the Project shall be chargeable to the LGU.

Section 5. Section 8(2)(a) (Transfer of Funds) of the MOA is amended, as follows:

Section 8. Transfer of Funds. All fund releases, transfer of funds, and utilization under this MOA shall be subject to the provisions of GAA 2026, and to applicable rules and regulations of the Department of Budget and Management (DBM), Commission on Audit (COA), and DepEd.

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2. Schedule of Transfer of Funds to the LGU

- a. DepEd undertakes to transfer the funds to the LGU in tranches subject to the guidelines released or to be released by the DBM. The transfer of the remaining NCA corresponding to the balance of the contract cost shall be made in accordance with the matrix of releases of the tranches, together with the corresponding documentary requirements for each fund release, as provided in the matrix below:



	allocation contract amount indicated in the Resolution to Award (RTA) (including xx% EAO)	Resolution granting the Local Chief Executive the authority to enter into a Memorandum of Agreement (MOA) <u>Original Copy of the Approved MOA and Supplemental MOA</u> 2. Approved Copy of MOA <u>Original copy of Approved Program of Works</u> 3. Approved Program of Works <u>Approved Copy of the Resolution to Award (RTA)</u> 4. Proof of Payment of Performance Security by the Contractor, if applicable <u>Accomplished Fund Transfer Request Form</u> 5. Letter Request for the release of the 1st Tranche
Second Tranche	(2nd) Up to 30% of the total project allocation	1. Approved Copy of MOA and Supplemental MOA 2. Copy of the Approved Program of Works

- 1 A copy of the Fund Transfer Request Form is attached hereto as Annex "D" and made an integral part hereof.

	contract amount indicated in the RTA	Letter Request for the release of the 2nd Tranche <u>3. Accomplished Fund Transfer Request Form</u> <u>4. Physical Accomplishment Report or Status of Completion</u> <u>5. Copy of contract between the LGU and contractor, if applicable</u> <u>6. Report of Check Issued (RCI) and Report of Advice to Debit Account Issued (RADAI)</u> <u>7. Report of Disbursement Accomplishment Report</u> <u>8. Certification that at least 75% of the 1st tranche has been disbursed, as reflected in the RCI and RADAI</u>
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Third Tranche	(3rd)	Balance* of the total contract amount contract amount indicated in the RTA <i>*The remaining balance shall pertain to the difference between the contract amount and the total amount released (net of EAO).</i>	1. Approved Copy of MOA and Supplemental MOA 2. Approved Program of Works Letter Request for the release of the remaining balance from the contracted amount 3. Accomplished Fund Transfer Request Form 4. Physical Accomplishment Report or Status of Completion 5. Copy of Contract between the LGU and contractor, if applicable 6. RCI and RADAI 7. Report of Disbursement 8. Certification that at least 75% of the total transferred funds (1st and 2nd tranches) has been disbursed, as reflected in the RCI and RADAI Copy of the Certificate of Completion indicating full (100%) completion of the project in accordance with the Project scope of works and deliverables 9. In cases where the school is constructed on land owned by the LGU, an executed Deed of Donation in favor of DepEd or a Usufruct Agreement, for a period of at least twenty five (25) years reckoned from the release of the Third Tranche by DepEd to the LGU.
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Section 6. Section 8(2)(c) (Transfer of Funds) of the MOA is amended, as follows:

Section 8. Transfer of Funds. All fund releases, transfer of funds, and utilization under this MOA shall be subject to the provisions of GAA 2026, and to applicable rules and regulations of the Department of Budget and Management (DBM), Commission on Audit (COA), and DepEd.

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(c) Upon receipt by the LGU of the funds, the LGU shall deposit the funds in a separate Trust Account **established specifically for the School Building Program**, in accordance with existing government budgeting, accounting, auditing rules and regulations. **If the LGU maintains an existing Trust Account, a separate Subsidiary Record for the School Building Program shall be maintained.**

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~~Such funds shall be recorded by DepEd as Inter-Agency Transferred Funds and by the LGU as Trust Liability.~~

Upon turnover of the Project by the LGU, DepEd shall assume responsibility for funding the cost of maintenance and repairs thereof, in accordance with National Budget Circular No. 599, titled Guidelines on the Release of Funds for FY 2026, dated 30 January 2026.

Section 7. Section 9 (Liquidation) of the MOA is amended, as follows:

Section 9. Liquidation. Upon payment of the third and final tranche, the LGU shall facilitate the full liquidation of the funds transferred hereunder and submit the following documents to DepEd:

1. Letter Request for Liquidation;
2. Report of Check Issued and Report of Advice to Debit Account Issued;
3. Report of Disbursement;
4. Copy of Official Receipt Issued by the LGU to DepEd for the funds transferred;
5. Copy of Office Receipt Issued by the LGU ~~DepEd~~ to ~~DepEd~~ LGU for the unexpended balances, if any; **and**
6. Accomplishment Report with the concurrence of DepEd and LGU.
7. ~~No other fund transfer shall be made to the concerned LGU, unless all previously transferred funds have been fully accounted for and duly liquidated.~~

No other fund transfer shall be made to the concerned LGU, unless all previously transferred funds have been fully accounted for and duly liquidated.

Section 8. Section 13 (Responsibilities of the LGU) of the MOA is amended, as follows:

Section 13. Responsibilities of the LGU. The LGU shall:

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2. Prepare the ~~Program of Works (POW)~~ **for bidding, based on the sample provided by DepEd. It may be adjusted based the plans adapted to adapt to** site-specific conditions where the classrooms will be constructed, subject to approval of DepEd. The approved Program of Works shall form part of the requirements for the request for SARO **and the transfer of funds;**

3. Ensure that the Project is implemented in accordance with the approved plans and specifications, as well as the applicable laws, rules, and regulations, including:

- a. Presidential Decree 1096 or the National Building Code and its IRR;
- b. Republic Act No. 9514 – Fire Code and its IRR;
- c. Batas Pambansa 344 – Accessibility Law ~~and its IRR;~~ and



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d. ~~DepEd's Minimum Performance Standards and Specifications (MPSS), DAED, and POW;~~

e. Treasury Circular No. 2-205 dated 2 April 2025.

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7. Ensure that the Project is periodically monitored by the City Engineer's Office.

To facilitate real-time monitoring and documentation of project progress, the LGU shall ensure the implementation of the DepEd INSIGHTED digital monitoring system, which shall be used for capturing periodic photographic documentation and site updates throughout the construction period.

However, any additional monitoring system is merely a support mechanism. Oversight authority over the Project remains with the TWG and DepEd.

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11. Ensure that the release of funds is done in accordance with applicable procurement, government auditing, and budget rules and regulations. In particular, the LGU shall:

~~a. Open a separate trust account per project~~ **Establish and maintain a dedicated Trust Account for the School Building Program, either through creation of separate account or designation of existing account.**

~~12. Submit monthly and quarterly progress reports to DepEd (thru the SDO) on the status of the Project;~~ **Ensure that the City Engineer's Office (a) regularly monitors the Project, (b) reviews and validates the Accomplishment Reports submitted by the Contractor to be submitted by the latter as part of the requirements for the transfer of funds, and (c) submits to DepEd the progress reports and the Accomplishment Reports in a timely manner;**

~~13. Ensure that the Project is regularly monitored by the Provincial Engineer's Office and that periodic progress reports on the Project's status are submitted to the DepEd in a timely manner;~~ **Submit monthly and quarterly progress reports to DepEd on the status of the Project through the official DepEd INSIGHTED monitoring platform. For this purpose, the LGU, or the Department of Public Works and Highways (DPWH), where applicable, shall designate at least two (2) focal persons responsible for uploading project updates. One focal person shall handle project management reporting, including procurement status, financial and budget matters, tranche releases, and liquidation requirements. The other focal person shall handle technical and construction reporting, including site progress, construction updates, photographs, and other implementation-related concerns.**

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15.[In case land is owned by LGU] Allow DepEd to use the land, subject to the execution of a (a) Deed of Donation in favor of DepEd or a (b) Usufruct Agreement for a period of at least twenty-five (25) years reckoned from the ~~release of the Third Tranche by DepEd to the LGU~~ **the turnover of the Project to DepEd**, as evidenced by the Certificate of



Completion **the signed the Assistant Regional Director**, in accordance with Article VI of this Agreement;

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17. Ensure that the LGU ~~opens and maintains a Trust Account and~~ disburses the funds exclusively for the Project in accordance with government accounting and auditing rules and regulations;

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24. Upon acceptance of the complete classroom/school building, the LGU Engineering Office shall forward the following documents to DepEd for recording and booking purposes:

- a. Copy of the perfected contract between the LGU and the contractor, if applicable;
- b. Copy of the Certificate of Final Acceptance (COFA) signed by the LGU Engineer and concurred by the Schools Division Superintendent (SDS);
- c. Copy of the Certificate of Completion **signed by the Assistant Regional Director** indicating full (100%) completion of the project in accordance with the Project scope of works and deliverables;
- d. Property Transfer Report (PTR) signed by the LGU Supply Officer;
- e. Journal Entry Voucher (JEV) prepared by the LGU Accounting Office; and
- f. Summary of School Buildings transferred by the LGU to DepEd;

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30. For purposes of payment, be responsible for the preparation of the certification, in the form prescribed under Attachment I2 of National Budget Circular No. 599 dated 30 January 2026, to support the request for the release of the Notice of Cash Allocation (NCA) covering Accounts Payable (AP) or Due and Demandable Obligations;

31. Ensure that DepEd's possession over the property is protected, and hold DepEd free and harmless from any claims over the same.

Section 9. Section 14 (Responsibilities of the DepEd Central Office) of the MOA is amended, as follows:

Section 14. Responsibilities of DepEd Central Office. DepEd Central Office shall:

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25. For purposes of transfer of funds, be responsible for the preparation of the certification, in the form prescribed under Attachment I3 of National Budget Circular No. 599 dated 30 January 2026, to support the request for the release of the NCA covering APs or Due and Demandable Obligations.

26. Issue implementing guidelines for the operational requirements and protocols for the use of the INSIGHTED monitoring system.

Section 10. Section 16 (Responsibilities of the Schools Division Office) of the MOA is amended, as follows:



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Section 16. Responsibilities of the Schools Division Office. DepEd, through the EFD and/or the equivalent unit of the concerned SDO shall:

- 2 A copy of the Certification in Support of the Request of NCA (Attachment I) is attached hereto as **Annex “E”** and made an integral part hereof.
- 3 See Annex “E” [Certification in Support of the Request of the NCA].

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5. Attest to the completion of the Project by signing the Certificate of Completion **by the Assistant Regional Director**; and

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Section 11. Authority of DepEd to Modify Project Cost. The amount provided herein may be subject to adjustments as may be needed and justified under the circumstances, as determined by the DepEd.

Section 12. Identification of Joint Technical Working Group. Pursuant to Section 18 (Creation of a TWG) of the MOA, the Joint Technical Working Group shall be composed of at least two (2) representatives from DepEd (EFD); one (1) representative from the DepEd Regional Office; one (1) representative from the DepEd Division Office; and one (1) representative from the LGU. Membership of the Joint Technical Working Group shall be subsequently identified after signing of this Supplemental Agreement.

Section 13. Notices. Notices Pursuant to Section 24 (Notices) of the MOA, all notices, demands, or other communications shall be in writing and in the English language, sent to and received from the following:

Details	DepEd	LGU
Address	17F Techzone Bldg., 7071Malugay Street, Makati City	City Hall Compound, Alunan Highway. Brgy. Poblacion, Tacurong City
E-mail	classroom@deped.gov.ph	cityoftacurong@yahoo.com
Attention	Aurelio Paulo BartolomeAssistant Secretary for Human Resource and Organizational Development	Lina O. Montilla, PhD City Mayor

Section 14. Entirety Clause. This Supplemental Agreement, together with the MOA, including all other attached annexes, constitutes the whole of the agreement. Any understanding between the Parties about the subject matter and representations not expressly contained herein shall not be binding between the Parties. No statement or agreement made prior to the execution hereof, and no prior conduct of either party shall vary or modify the written terms and conditions herein set forth.

Section 15. Conflict of Terms. In the event of any conflict between the terms of the MOA and the Supplemental Agreement, the terms of the Supplemental Agreement shall govern. All other provisions of the MOA not expressly modified by this Supplemental Agreement shall continue to apply and remain binding upon the Parties.



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Further, upon notarization of this Supplemental MOA, the LGU confirms that the MOA is likewise genuine and duly executed.

Section 16. Amendment. No amendment, modification, or alteration of the terms and conditions of this Supplemental Agreement, including any change in the scope of services, shall be valid or binding unless agreed upon by the Parties in writing, duly signed by their authorized representatives.

Section 17. Severability. If any paragraph or part hereof is declared invalid by a competent authority, the other provisions thereof shall not be affected and shall continue to be in full force and effect.

Section 18. Warranty. The Parties herein warrant that he/she has read or caused to be read to him/her the provisions of this Supplemental Agreement, receipt of a signed copy of which is hereby expressly acknowledged by the Parties and that he/she has fully understood the same.

Section 19. Effectivity. The effectivity of the Supplemental Agreement will commence upon signing of the same. The signing of the Supplemental Agreement is the basis for the LGU to commence the procurement process.

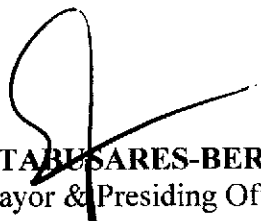
RESOLVED FURTHERMORE, to let copies of this resolution be furnished to the Department of Education (DepEd) Schools Division of Tacurong City, and all offices and agencies concerned, for their information, record, guidance and appropriate action.

UNANIMOUSLY APPROVED:
August 05, 2026

CERTIFIED CORRECT:


ROMEL R. DIONELA, MPA
Secretary to the Sanggunian

ATTESTED:


ATTY. RALEN TABUSARES-BERNARDO
City Vice Mayor & Presiding Officer

rrd/ajb