



Republic of the Philippines
 Department of Education
 REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

May 05, 2026

DIVISION MEMORANDUM

No. 256, s. 2026

**IMPLEMENTING GUIDELINES ON THE ALLOCATION, DOWNLOADING,
 UTILIZATION, DOCUMENTATION, MONITORING AND REPORTING
 OF THE DISASTER PREPAREDNESS AND RESPONSE
 PROGRAM (DPRP) FUNDS FOR
 FISCAL YEAR (FY) 2026**

To: Office of the Assistant Schools Division Superintendent
 Chief Education Supervisors
 Education Program Supervisors
 Public Schools District Supervisors, Principals In-Charge of the District
 Head Teacher In-Charge of the District
 Senior/Education Program Specialists
 Heads of Public and Private Elementary/Integrated/Secondary Schools
 All Others Concerned

1. Attached are the Regional Memorandum No. 414,s. 2026 and Memorandum OM-OUOPS-2026-04-00244 from Hon. Malcolm S. Garma, Undersecretary for Governance and Operations, dated March 31, 2026, regarding the Implementing Guidelines on the Allocation, Downloading, Utilization, Documentation, Monitoring and Reporting of the Disaster Preparedness and Response Program (DPRP) Funds for Fiscal Year (FY) 2026, which is self-explanatory.
2. In view of the foregoing, all concerned offices and schools are hereby directed to strictly adhere to the provisions of the attached guidelines. This includes ensuring the timely allocation and downloading of DPRP funds, their proper utilization for disaster preparedness and response activities, and the systematic documentation, monitoring, and reporting of fund usage in accordance with the prescribed templates and timelines set by the Department of Education.
3. Immediate dissemination and compliance with this Memorandum are desired.

FELICIANO C. BUENAFE Jr., CESO VI
 Schools Division Superintendent

Encl.: As stated
 Reference: As stated
 To be indicated in the Perpetual Index
 Under the following subjects:

CALAMITY PROCEDURES SCHOOLS REPORTS

NSATM/



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Republic of the Philippines
Department of Education
REGION VI-WESTERN VISAYAS

APR 27 2026

REGIONAL MEMORANDUM
No. 414, s. 2026

**IMPLEMENTING GUIDELINES ON THE ALLOCATION, DOWNLOADING,
UTILIZATION, DOCUMENTATION, MONITORING AND REPORTING
OF THE DISASTER PREPAREDNESS AND RESPONSE
PROGRAM (DPRP) FUNDS FOR
FISCAL YEAR (FY) 2026**

To: All Schools Division Superintendents
All Others Concerned

1. Attached is Memorandum OM-OUOPS-2026-04-00244 from **Hon. Malcolm S. Garma, Undersecretary for Governance and Operations**, dated March 31, 2026, regarding the **Implementing Guidelines on the Allocation, Downloading, Utilization, Documentation, Monitoring and Reporting of the Disaster Preparedness and Response Program (DPRP) Funds for Fiscal Year (FY) 2026**, which is self-explanatory.
2. Immediate dissemination of this Memorandum is desired.

CRISTITO A. ECO, CESO III
Regional Director

Encl.: As stated
Reference:, Memorandum OM-OUOPS-2026-04-00244
To be indicated in the Perpetual Index
under the following subjects:

CALAMITY
PROCEDURES
SCHOOLS
REPORTS

R.JL./ESSD-RM/ImplementingGuidelines
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Republika ng Pilipinas
Department of Education

OFFICE OF THE UNDERSECRETARY FOR GOVERNANCE AND OPERATIONS

MEMORANDUM

OM-OUOPS-2026-09-00244

TO : **REGIONAL DIRECTORS
 SCHOOLS DIVISION SUPERINTENDENTS
 REGIONAL AND DIVISION BUDGET OFFICERS
 REGIONAL AND DIVISION DRRM COORDINATORS
 PUBLIC ELEMENTARY AND SECONDARY SCHOOL HEADS
 ALL OTHERS CONCERNED**

FROM : **MALCOLM S. GARMA**
Undersecretary
Office of the Undersecretary for Governance and Operations



zrw

SUBJECT : **IMPLEMENTING GUIDELINES ON THE ALLOCATION,
 DOWNLOADING, UTILIZATION, DOCUMENTATION,
 MONITORING AND REPORTING OF THE DISASTER
 PREPAREDNESS AND RESPONSE PROGRAM (DPRP) FUNDS
 FOR FISCAL YEAR (FY) 2026**

DATE : March 31, 2026

I. RATIONALE

This Memorandum operationalizes the FY 2026 Disaster Preparedness and Response Program (DPRP) funds by standardizing the allocation, downloading, utilization, documentation, monitoring, and reporting requirements across all levels of DepEd. It reinforces the implementation of existing DRRM policies, particularly DepEd Order No. 033, s. 2021 on School-Based Disaster Preparedness and Response Measures for tropical cyclones, flooding, and other weather-related disturbances and calamities, by translating required school actions into fundable, trackable, and auditable PPAs and response interventions.

II. SCOPE

These Guidelines apply to all DepEd Regional Offices (ROs), Schools Division Offices (SDOs), and public elementary and secondary schools implementing the FY 2026 DPRP. These Guidelines prescribe the requirements and procedures for the request, downloading, allocation, utilization, documentation, monitoring, and reporting of DPRP funds for DRRMS-authorized PPAs on disaster preparedness and disaster response.



III. DEFINITION OF TERMS

TERM	DEFINITION
Allotment	the share of appropriations which serves as a government entity's limit and basis for committing/incurred obligations, in accordance with the purpose, documentation requirements, and within the period of time as specified in any of the budget authorization documents.
Allotment Class	refers to the classification of expenditures under an item of appropriation with the following categories: Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), Financial Expenses (FinEx), and Capital Outlays
Balance	refers to the remaining or unexpended portion of the DPRP funds, resulting from various factors such as the completion of PPAs with unused funds, the non-occurrence of a disaster, the cancellation of planned PPAs, or the efficient execution of these initiatives at a lower cost than initially anticipated.
Cash-for-Work (CFW)	a short-term intervention to provide temporary employment of individuals in the community by participating in or undertaking communal projects to improve or rehabilitate school services or facilities and other school activities related to disaster response.
Clean-Up and Clearing Operations (CUCO)	refers to support for cleaning, clearing debris, and basic restoration of learning spaces after a hazard or evacuation.
Climate Change Adaptation and Mitigation (CCAM)	actions and measures that cover: (a) adaptation (adjustment in natural or human systems in response to actual or expected climate change and its effects to moderate harm); and (b) mitigation (human interventions that reduce sources of greenhouse gases or enhance greenhouse gas sinks).
Contingency Plan (ConPlan)	a hazard- or scenario-specific plan that sets out triggers, roles and responsibilities, coordination arrangements, resources, and initial actions for timely response and early recovery for a defined risk situation.
Disaster	a serious disruption of the functioning of a community or a society involving widespread human, material, economic or environmental losses and impacts, which exceeds the ability of the affected community or society to cope using its own resources.
Disaster Preparedness	the knowledge and capacities developed by governments, professional response and recovery organizations, communities, and individuals to effectively anticipate, respond to, and recover from, the impacts of likely, imminent, or current hazard events or conditions.
Disaster Preparedness and	a program created to provide funds for the implementation of DRRM, CCAM, programs, projects, and activities, including

Response Program (DPRP)	response and early recovery interventions at all governance levels to ensure learning continuity.
Disaster Risk Reduction (DRR)	is aimed at preventing new, reducing existing disaster risk, and managing residual risk, all of which contribute to strengthening resilience and therefore to the achievement of sustainable development.
Disaster Risk Reduction and Management (DRRM)	the systematic process of using administrative directives, organizations, and operational skills and capacities to implement strategies, policies, and improved coping capacities to lessen the adverse impacts of hazards and the possibility of disaster.
Disbursement	settlement or liquidation payment of an obligation incurred in the current or prior years, involving cash or non-cash transactions, and covered by disbursement authorities.
EduKahon	an emergency education response package that aims to provide immediate relief and ensure learning continuity for affected learners, teachers, and schools.
Emergency	unforeseen or sudden occurrence, especially danger, demanding immediate action.
Excessive Expenditures	refers to unreasonable expense or expenses incurred at an immoderate quantity and exorbitant price. It also includes expenses which exceed what is usual or proper, as well as expenses which are unreasonably high and beyond just measure or amount. They also include expenses in excess of reasonable limits.
Expenditure Matrix (EM)	the expenditure matrix is a data capture form designed to collect information. This information includes the KRA, program/project, outputs, milestones, activities, and corresponding expense items. It shows the details on the budget estimates per activity, classified into expense type, and distributed according to the manner of release.
Extravagant Expenditures	refers to those incurred without restraint, judiciousness, and economy. Extravagant expenditures exceed bounds of property. These expenditures are immoderate, prodigal, lavish, luxurious, grossly excessive, and injudicious.
Hazard	any source of potential damage, harm or adverse health effects on something or someone.
Heat Index	a measure of apparent temperature that combines air temperature and relative humidity to indicate how hot conditions feel to the human body.
Incident Management Report (IMR)	an official incident report prepared by the School Disaster Risk Reduction and Management Committee (SDRRMC), with supporting evidence, including geotagged photos of actual damages, approved and submitted by the School Head, for validation and processing of requests for response interventions.

Incident Management Reporting System (IMRS)	the DepEd DRRMS reporting platform used for the electronic submission, certification, and tracking of Incident Management Reports (IMRs) and related requests for response interventions.
Learning Continuity	the sustained delivery of basic education services to learners during and after disruptions through flexible learning delivery arrangements and other continuity mechanisms so learning proceeds despite interruption.
Learning Continuity Spaces (LCS)	packages and support that help schools continue instruction after disruption, through temporary spaces, materials, and adapted delivery arrangements.
Major Damage	involves large expenditures that extend the useful life of an asset. For example, the replacement of a building roof is considered a major repair if it allows the building to be used beyond its normal operating life.
Minor Damage	refers to damage incurred by school building components that are not under significant structural stress, with estimated repair costs of less than P50,000.00 per classroom. Examples include damaged windows, doors, partitions, and similar elements. Minor damage can typically be rectified using the school's MOOE.
Minor Repair	means the renewal or replacement of any existing part or parts of a building or structure, in keeping with its existing type of construction, arrangement of parts and occupancy for maintenance purposes, when the structural parts of the building or structure are not affected.
Mitigation	the lessening or minimizing of the adverse impacts of a hazardous event. Annotation: The adverse impacts of hazards, particularly natural hazards, often cannot be prevented fully, but their scale or severity can be lessened by various strategies and actions. Mitigation measures include engineering techniques, hazard-resistant construction, improved environmental and social policies, and public awareness. It should be noted that, in climate change policy, "mitigation" is defined differently, and is the term used for the reduction of greenhouse gas emissions that are the source of climate change.
Obligation	a commitment by a government agency arising from an act of a duly authorized official which binds the government to the immediate or eventual payment of a sum of money. The agency is authorized to incur obligations only in the performance of activities which are in pursuit of its functions and programs authorized in appropriations acts/laws within the limit of the allotment released by the Department of Budget and Management (DBM).

PlanSmart for Safe Schools (PSSS)	a web-based tool developed to support school preparedness, response, and recovery from natural hazards through hazard data, risk assessment, and planning tools.
Rapid Damage Assessment and Needs Analysis (RDANA)	a rapid assessment conducted immediately after a disaster or emergency to determine the extent of damage and identify immediate needs to guide response and early recovery actions and resource allocation.
Response Interventions	an immediate action taken directly, during or in the immediate aftermath of disasters and emergencies to support learning continuity and safety and wellbeing of learners and DepEd personnel.
Risk Assessment	a process to determine the nature and extent of disaster risk by analyzing hazards, exposure, and vulnerability to understand potential harm to people, property, services, and the environment, incorporating both qualitative and quantitative methods to inform risk reduction and resilience building. It involves identifying hazards, evaluating exposure and vulnerability (physical, social, health, economic), assessing coping capacities, and using the results for informed decision-making
Totally Damaged	refers to damage severe enough to render a room unfit for instructional use. This necessitates reconstruction or rehabilitation aimed at restoring the school building to its original or prior condition. It entails comprehensive repairs or overhauls of the entire building or significant sections thereof.

IV. LIST OF ACRONYMS AND ABBREVIATIONS

ACRONYM/ ABBREVIATION	DEFINITION
AR	Activity Request
ATC	Authority to Conduct
BOM	Bill of Materials
CCAM	Climate Change Adaptation and Mitigation
CFW	Cash-for-Work
CLC	Community Learning Center
ConPlan	Contingency Plan
CoS	Contract of Service
CSSF	Comprehensive School Safety Framework
CUCO	Clean-Up and Clearing Operations
DAED	Detailed Architectural and Engineering Designs
DPRP	Disaster Preparedness and Response Program
DRRM	Disaster Risk Reduction and Management
DRRMS	Disaster Risk Reduction and Management Service
DRRMS-OD	DRRMS Office of the Director
EM	Expenditure Matrix
FinEx	Financial Expenses
FRP	Fiberglass-Reinforced Plastic
GEDSI	Gender Equity, Disability, and Social Inclusion

GMMA	Greater Metro Manila Area
HRMO	Human Resource Management Office
IEC	Information, Education, and Communication
IMR	Incident Management Report
IMRS	Incident Management Reporting System
IPCC	Intergovernmental Panel on Climate Change
IPCRF	Individual Performance Commitment Review Form
IRR	Implementing Rules and Regulations
IU	Implementing Unit
JC	Joint Circular
JO	Job Order
KRA	Key Result Area
LCS	Learning Continuity Spaces
LEO	Low Earth Orbit
MGB	Mines and Geosciences Bureau
MMEIRS	Metro Manila Earthquake Impact Reduction Study
MOOE	Maintenance and Other Operating Expenses
MPSS	Minimum Performance Standards and Specifications
NCA	Notice of Cash Allocation
NSED	Nationwide Simultaneous Earthquake Drill
OUF	Office of the Undersecretary for Finance
OUOPS	Office of the Undersecretary for Governance and Operations
PD	Presidential Decree
PDS	Personal Data Sheet
PFA	Psychological First Aid
PK	Play Kit
PMIS	Program Management Information System
PMT	Project Management Team
PPA	Program, Project, and Activity
PPE	Personal Protective Equipment
PS	Personnel Services
PSCP	Public Service Continuity Plan
PSSS	PlanSmart for Safe Schools
QBEDP	Quality Basic Education Development Plan
RACCS	Rules on Administrative Cases in the Civil Service
RDANA	Rapid Damage Assessment and Needs Analysis
SDRRMC	School Disaster Risk Reduction and Management Committee
Sub-ARO	Sub-Allotment Release Order
TLS	Temporary Learning Space
TOR	Terms of Reference
TWaSH	Temporary Water, Sanitation, and Hygiene
UNDRR	United Nations Office for Disaster Risk Reduction
WFP	Work and Financial Plan
WVF	West Valley Fault

V. FUNDING REQUIREMENTS

The implementation of this Policy shall be funded under the DPRP, with a total appropriation of ₱3,759,175,000.00 provided under Republic Act No. 12314, otherwise known as the FY 2026 General Appropriations Act (GAA). The release of funds shall be subject to the provisions of National Budget Circular (NBC) No. 599, or the Guidelines on the Release of Funds for FY 2026.

Of the total appropriation, P1,242,883,000.00 is charged against the Maintenance and Other Operating Expenses (MOOE) expense class, while P2,516,292,000.00 is charged against the Capital Outlay (CO) expense class.

A total amount of P2,679,820,052.52 is allocated for (a) disaster preparedness-related programs, projects, and activities (PPAs); (b) disaster response interventions; and (c) Learning Continuity Spaces (LCS) and shall be downloaded to field offices.

The allocation by component is as follows:

COMPONENT	CATEGORY	AMOUNT
Disaster Preparedness*	MOOE	P190,859,000.00
Disaster Response	MOOE	P516,358,996.00
Learning Continuity Spaces	Capital Outlay	P283,369,787.27
		P1,689,232,269.25

*See attached **Enclosure A** for the detailed Regional and Division allocation list.

The Central Office (CO) shall download the funds to the Regional Offices (ROs) and Schools Division Offices (SDOs) through the issuance of Sub-Allotment Release Orders (Sub-AROs). If necessary, the SDOs may further release download the funds to implementing unit schools for the approved PPA or response intervention. All fund releases, downloading, obligation, disbursement, and related transactions shall comply with existing budgeting, accounting, auditing, and procurement rules and regulations.

VI. PROCEDURAL INSTRUCTIONS FOR THE RELEASE OF DPRP FUNDS

The following procedures shall guide all ROs and SDOs in requesting and securing the release of Disaster Preparedness and Response Program (DPRP) funds:

1. Preparation and Submission of Request
 - a. The Regional and Division DRRM Coordinator, shall accomplish the FY 2026 DPRP Project Management System Form through: <https://bit.ly/DPRP2026ProjectManagementSystem>. The completed form shall serve as the basis for the processing and release of DPRP funds.
 - b. The proposal shall specify the following:
 - i. intended outputs and targets;
 - ii. PPAs to be implemented;
 - iii. implementation period (start date and end date); and
 - iv. detailed budget requirements itemized by allowable expense category, consistent with applicable budgeting, accounting, and procurement rules and regulations.
 - c. Both RO and SDO DRRM Coordinator shall complete all required data fields in the system. The system-generated DPRP Project Proposal shall be treated as the official project proposal for review and processing.
 - d. The RO and SDO shall align the schedule of proposed PPAs with the DRRMS Calendar of Activities at <https://bit.ly/DRRMS2026Calendar> and reflect such alignment in the proposal.

- e. The Project Proposal shall be endorsed for approval by the appropriate approving authority, as follows:
 - i. Regional Director (RD) for ROs; and
 - ii. Schools Division Superintendent (SDS) for SDOs
 - f. Both RO and SDO shall submit the duly signed DPRP Project Proposal to the DRRMS through the official email address drirms@deped.gov.ph for review, validation, and further processing.
2. Review, Approval, and Processing of Fund Release
- a. The Project Management Team (PMT) consisting of the DRRMS and concerned Regional DRRM Coordinators shall review the submitted DPRP Project Proposal for completeness, accuracy, and compliance with the prescribed requirements.
 - b. The review shall cover: (i) alignment with DPRP objectives; (ii) eligibility of expense items and cost entries; (iii) availability of funds; and (iv) the requesting RO/SDO's implementation and fund utilization capacity.
 - c. If the submission is incomplete or requires correction, the PMT shall return the submission to the RO/SDO through the DPRP Project Management System. The return shall specify the deficiencies and required revisions, and the RO/SDO shall revise and resubmit through the same system.
 - d. If the submission is compliant, the DRRMS Project Management Team shall prepare the Complete Staff Work (CSW) and endorse the proposal to the DRRMS Office of the Director (DRRMS-OD) for approval.
 - e. Upon approval by the DRRMS-OD, the DRRMS shall prepare and submit the required documents to the Office of the Undersecretary for Finance (OUF) for the issuance of the Sub-Allotment Release Order (Sub-ARO), in accordance with applicable rules and internal processes.
 - f. After issuance, the DRRMS shall transmit the issued Sub-ARO and the approved documents to the concerned RO/SDO for reference and for the preparation of the Expenditure Matrix (EM) and Work and Financial Plan (WFP).
 - g. Both the RO and SDO shall coordinate with its budget and finance units to ensure the availability of funds to support implementation, obligation, and disbursement, in accordance with existing laws, rules, and regulations.

VII. PREPARATION OF EXPENDITURE MATRIX (EM) AND WORK AND FINANCIAL PLAN (WFP) IN THE PMIS

- 1. Upon receipt of DPRP funds, both the RO and SDO DRRM Coordinator shall prepare the Expenditure Matrix (EM) based on the approved proposal and the corresponding plans and priorities, covering disaster preparedness-related PPAs and, when applicable, disaster response interventions.
- 2. The EM shall be approved by the Regional Director (RD) for ROs or the Schools Division Superintendent (SDS) for SDOs, consistent with DepEd Order No. 17, s. 2024 on signing authorities for financial matters.



3. The RO and SDO authorized PMIS user shall upload the approved EM in the Program Management Information System (PMIS) to generate the Work and Financial Plan (WFP).
4. Both the RO and SDO DRRM Coordinator shall download the generated WFP from the PMIS, verify its consistency with the approved EM, and route the WFP for approval.
5. The WFP shall be approved by the RD for ROs or the SDS for SDOs, consistent with DepEd Order No. 17, s. 2024.
6. Upon approval of the WFP, the RO and SDO DRRM Coordinator shall prepare the Activity Request (AR) and Authority to Conduct (ATC), and other required documents for the implementation of the approved PPAs and response interventions, consistent with existing rules.
7. The RO and SDO DRRM Coordinator shall submit copies of the approved EM and WFP to the DRRMS for reference and monitoring.

VIII. UTILIZATION OF FUNDS

The funds appropriated under the DPRP shall be used for the following:

1. Disaster Preparedness-related PPAs
 - a. DPRP funds for disaster preparedness-related PPAs may be used only for the following:
 - i. Procurement, prepositioning, operation, and maintenance of disaster and emergency preparedness supplies, materials, and equipment for schools, as provided in the approved School/Division/Regional DRRM Plan, Contingency Plan (ConPlan), and Public Service Continuity Plan (PSCP);
 - ii. Program management activities directly required for DPRP-funded DRRMxCCAM PPAs, limited to: planning, coordination, implementation, monitoring, and program implementation review, aligned with the Quality Basic Education Development Plan (QBEDP), DRRMS Results Framework (2026-2028), and DepEd Comprehensive School Safety Framework (CSSF);
 - iii. DRRMxCCAM capacity-building activities for DepEd personnel and learners, including trainings, orientations, seminars, and drills with M7X, Pillar 1, and Plan Smart as the priority agenda in FY 2026 (**Annex A**);
 - iv. Development, production, printing, and distribution of DRRMxCCAM information and advocacy materials for learners and teachers, through approved digital, printed, and broadcast formats;
 - v. Rapid damage assessment and needs analysis (RDANA) in schools affected by disasters and emergencies, for preparedness planning, response planning, and required reporting;
 - vi. Incident coordination, validation, consolidation, and reporting across governance levels, including required submissions to DRRMS systems and platforms;

- vii. Site preparatory activities required for the installation of Learning Continuity Spaces (LCS), including soil testing, platform preparation, and water potability and safety checks;
 - viii. Regular DRRM coordination meetings at the regional, division, district, and school levels;
 - ix. Provision of DRRMxCCAM technical assistance to schools;
 - x. Conduct of Nationwide Simultaneous Earthquake Drill (NSED) and other multi-hazard drills, consistent with DepEd issuances on mandatory earthquake, fire, and weather-related preparedness and response measures;
 - xi. Participation of DepEd representatives in local and regional DRRM Council activities, when directly related to DepEd DRRMxCCAM coordination and reporting requirements;
 - xii. Renewal of Contract of Service (CoS) personnel at the RO and SDO level to support DRRMxCCAM functions only, subject to **Annex B**; and
 - xiii. Communication expenses required for DRRMxCCAM functions, including emergency telecommunications and monthly load expenses (P1,500) of the Regional and Division DRRM Coordinators. The grant and utilization of communication expenses shall be further governed by a separate set of guidelines or issuance to be released by the DRRMS.
 - b. All expenditures under Item VIII.1 shall comply with applicable budgeting, accounting, auditing, and procurement rules and regulations.
 - c. Implementing Units (IUs) shall manage DPRP funds with prudence. IUs shall not incur illegal, irregular, unnecessary, excessive, extravagant, or unconscionable expenditures.
 - d. Both the RO and SDO shall obligate at least eighty percent (80%) of DPRP funds downloaded for disaster preparedness-related PPAs within six (6) months from issuance of the Sub-ARO/s. Non-compliance with the prescribed obligation rate shall warrant the issuance of a written notice by the DRRMS requiring the submission of justification and detailed catch-up plan. Failure to meet shall result in the withdrawal of the unobligated balance through the issuance of a negative Sub-ARO, subject to applicable rules.
2. Disaster Response Interventions
- a. DPRP Response Intervention funds shall be used exclusively for the following response interventions, subject to fund availability and the applicable annexes:
 - i. Clean-Up and Clearing Operations (CUCO) (**Annex C**);
 - ii. Minor Repair (**Annex D**);
 - iii. Conduct of Psychological First Aid (PFA) (**Annex E**);
 - iv. EduKahon for Learners, Teachers, and Schools (**Annex F**); and
 - v. Learning Continuity Spaces (LCS) (**Annex G**)

- b. The affected field office shall request DPRP Response Intervention funds through the IMRS. The request shall be supported by an IMR with geotagged photos of actual damages, prepared by the School DRRM Committee, and approved by the School Head. Upon receipt of a complete request, the DRRMS shall process the request and facilitate the downloading of funds through the issuance of a Sub-ARO:
 - c. The recipient RO/SDO shall obligate the downloaded Response Intervention funds within thirty (30) calendar days from the receipt of Sub-ARO/s.
 - d. The Regional/Division DRRM Coordinator, shall prepare the EM for Response Intervention funds consistent with the requirements under Section VII of these Guidelines.
 - e. In emergencies requiring immediate provision of response interventions, the affected division may proceed with implementation. The documentary requirements under item b and the corresponding EM shall be completed and approved not later than fifteen (15) working days from the start of implementation.
 - f. Response Intervention funds shall not be used for the following:
 - i. Enhancement of permanent structures;
 - ii. Capital expenditures related to the structural mitigation of permanent structures; and
 - iii. Repair and maintenance of Regional, Division, and District Offices.
 - g. When the return of downloaded Response Intervention funds to the Central Office is necessary, the concerned RO/SDO shall submit a written request to the DRRMS stating the justification, amount to be returned, and the status of obligations and disbursements. The DRRMS shall assess the request and take the appropriate action, subject to applicable rules and regulations.
3. Change of Response Interventions
- a. After the downloading of DPRP Response Intervention funds to the SDO, any request to change the type of response intervention and/or reallocate amounts among response interventions for an affected school shall be allowed only when all the following conditions are met:
 - i. The funds shall remain and be used by the same affected school.
 - ii. The revised response intervention(s) shall be consistent with the verified needs reflected in the IMR submitted through the IMRS.
 - iii. The amount subject to change shall be available and unobligated.
 - iv. The proposed reallocation shall not exceed the total amount downloaded under the Sub-ARO.
 - b. The Division DRRM Coordinator, with the approval of the SDS, shall submit the request for change to the DRRMS not later than five (5) calendar days from the date the funds were downloaded to the SDO/school.
 - c. The request for change shall include the following documents:

- i. Written justification of the change in needs and response interventions, signed by the concerned School Head (SH);
 - ii. Updated IMR submitted through IMRS reflecting the revised needs and interventions;
 - iii. Endorsement letter signed by the SDS;
 - iv. Original copy of the Sub-ARO; and
 - v. Certification from the Budget Officer that the funds remain available and have not been obligated.
- d. The requesting office shall implement the response interventions based on the originally approved intervention set until the DRRMS issues written confirmation of the approved change, which shall be released not later than three (3) calendar days from receipt of request.

IX. PROCUREMENT

1. All procurement and contracting charged to DPRP funds shall comply with Republic Act (RA) No. 12009 or the New Government Procurement Act, and its Implementing Rules and Regulations (IRR).
2. The Procuring Entity shall be where the funds are released, as follows:
 - a. If the funds are released to an Implementing Unit (IU) school, it shall act as the Procuring Entity and procure directly, through its authorized procurement and property committees, in accordance with existing rules.
 - b. If the school is not an IU, the SDO shall act as the Procuring Entity and procure centrally or through a duly authorized cash advance arrangement, subject to existing accounting, budgeting, and auditing rules and regulations, including COA Circular No. 97-002 and COA Circular No. 2012-004.
3. Procurement for disaster response interventions shall be limited to items and services that are:
 - a. allowable under these Guidelines and attached annexes; and
 - b. reflected in the approved EM and WFP, and in the DepEd Annual Procurement Plan (APP) and Project Procurement Management Plan (PPMP), as applicable. The Procuring Entity shall not procure goods or services outside the approved EM/WFP and APP/PPMP.
4. The Procuring Entity shall select the appropriate procurement modality based on the legal conditions and thresholds under RA 12009 and its IRR. The Procuring Entity shall prepare and keep complete procurement records for every transaction, including, as applicable: market survey or cost estimates, request for quotations, abstract of quotations or bids, BAC resolutions, Notice of Award, purchase order or contract, inspection and acceptance report, delivery receipts, and other supporting documents required for liquidation and audit.
5. The Procuring Entity shall not split contracts or divide procurement requirements to evade procurement rules, thresholds, or approval requirements.

6. Pursuant to DepEd Order No. 31, s. 2019 (The Department of Education Service Marks and Visual Identity Manual) and Memorandum Circular No. 24, 2023 (Launching the *Bagong Pilipinas* Campaign as the Administration's Brand of Governance and Leadership), DepEd and *Bagong Pilipinas* branding shall be applied to semi-expendable and durable goods procured using DPRP funds. Branding shall not be required for consumables such as water, food, medicines, and hygiene supplies.

X. USE OF BALANCES

1. Any remaining balance of DPRP funds whether excess, unutilized, or unexpended, and regardless of component, shall be utilized only for other eligible DPRP PPAs and response interventions under these Guidelines, subject to fund availability and compliance with existing budgeting, accounting, auditing, and procurement rules and regulations.
2. Utilization of balances shall be allowed only when all the following conditions are met:
 - a. The balance is unobligated and available.
 - b. The proposed use is allowable under these Guidelines and, when applicable, consistent with the corresponding annex.
 - c. The implementing office prepares an updated EM and WFP reflecting the proposed utilization of balances.
 - d. The updated EM and WFP are approved by the appropriate approving authority.
 - e. The implementing office updates the PMIS and submits the updated EM and WFP to the DRRMS for monitoring.
3. Balances downloaded to schools may be utilized only for eligible DPRP purposes and only upon approval under Item 2 of this Section.

XI. MONITORING AND EVALUATION

1. Both the RO and SDO shall maintain complete, accurate, and updated records of DPRP fund releases, Sub-AROs, EM and WFP approvals, obligations, disbursements, procurement documents, and activity implementation documents, in accordance with applicable budgeting, accounting, auditing, and procurement rules and regulations.
2. Both the RO and SDO shall monitor DPRP-funded PPAs and response interventions to confirm that implementation and expenditures are consistent with the approved EM and WFP, the applicable annexes, and the approved deliverables and timelines.
3. The Regional and Division DRRM Coordinators shall encode and update both physical and financial accomplishments in the DPRP Monitoring Tool (<https://bit.ly/DPRPFundMonitoringTracker>) on a monthly basis, not later than the 5th of the succeeding month. Entries shall be consistent with the approved EM and WFP and the official financial records of the RO and SDO.
4. Monitoring submissions shall not include sensitive personal information of learners. Reporting shall use aggregated counts and non-identifying descriptions.

5. The DRRMS shall consolidate monitoring submissions for monitoring, evaluation, accountability, and learning (MEAL), issue advisories to address implementation issues and delays, publish periodic utilization summaries in its official online portal, and convene monthly virtual coordination meetings with focal persons of all ROs and SDOs to track utilization, resolve issues, and monitor timelines.

XII. SANCTIONS

1. Any violation of these Guidelines, including the misuse, misapplication, or irregular utilization of DPRP funds, shall subject the responsible officials and employees to applicable administrative, civil, and/or criminal liabilities, without prejudice to the recovery of government funds.
2. Without prejudice to other remedies, the DRRMS may impose the following program-level actions on the IUs concerned, as applicable:
 - a. issuance of a Written Notice to Explain (NTE) prior to the issuance of notice to comply, requiring the concerned office or personnel to submit corrective action plan within a prescribed period;
 - b. suspension of processing of subsequent DPRP requests until compliance with reporting, monitoring, and documentary requirements;
 - c. recommendation for withdrawal of unobligated balances through the issuance of a negative Sub-ARO or other fund adjustment mechanisms, subject to applicable rules; and
 - d. referral of possible violations to appropriate DepEd offices for fact-finding, investigation, and administrative case processing.
3. Any procurement-funded transaction that violates Republic Act No. 12009 and its IRR, including prohibited acts such as splitting of government contracts and other procurement offenses, shall be dealt with in accordance with the administrative, civil, and criminal sanctions provided under procurement laws and rules, including blacklisting and contract remedies, as applicable.
4. Acts or omissions such as gross neglect of duty, simple or serious misconduct, dishonesty, falsification, or other administrative offenses committed in the implementation of DPRP-funded PPAs and response interventions shall be subject to administrative proceedings under Civil Service rules, including the 2025 Rules on Administrative Cases in the Civil Service (RACCS), and applicable DepEd disciplinary processes.
5. Any act that constitutes graft, corrupt practices, conflict of interest, or prohibited transactions in connection with DPRP funds shall be dealt with under applicable laws, including but not limited to, Republic Act No. 3019 or the Anti-Graft and Corrupt Practices Act, Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, and Title VII or the Crimes Committed by Public Officers under Act No. 3815 or the Revised Penal Code.
6. Any unauthorized collection, disclosure, or processing of personal data in DPRP reports and monitoring submissions shall be dealt with in accordance

with Republic Act No. 10173 (Data Privacy Act of 2012) and its IRR, and applicable DepEd data governance protocols.

XIII. REFERENCES

1. Civil Service Commission. (2025). 2025 Rules on Administrative Cases in the Civil Service (RACCS). Civil Service Commission.
2. Commission on Audit. (2012). COA Circular No. 2012-001: Revised rules and regulations on the granting, utilization and liquidation of cash advances. Commission on Audit.
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4. Department of Budget and Management, Civil Service Commission, & Commission on Audit. (2025). Joint Circular No. 1, s. 2025: Revised rules and regulations on the engagement of contract of service and job order workers in the government.
5. Department of Education. (2015). DepEd Order No. 37, s. 2015: The Comprehensive School Safety Framework (CSSF). Department of Education.
6. Department of Education. (2023). DepEd Order No. 001, s. 2023: Signing authorities for financial matters in the Department of Education. Department of Education.
7. Department of Education. (2024). DepEd Order No. 017, s. 2024: Amendment to DepEd Order No. 001, s. 2023 on signing authorities for financial matters in the Department of Education. Department of Education.
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9. Department of Education. (2025). DepEd Order No. 023, s. 2025: Amendment to DepEd Order No. 017, s. 2024 on signing authorities for financial matters. Department of Education.
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13. Department of Education – Disaster Risk Reduction and Management Service. (n.d.). PlanSmart for Safe Schools [Planning tool]. Department of Education.
14. Intergovernmental Panel on Climate Change. (2018). Global warming of 1.5°C: An IPCC special report on the impacts of global warming of 1.5°C above pre-industrial levels and related global greenhouse gas emission pathways. IPCC.
15. Japan International Cooperation Agency. (2004). The study on earthquake impact reduction for Metropolitan Manila in the Republic of the Philippines (MMEIRS). Japan International Cooperation Agency.

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17. National Privacy Commission. (2016). Implementing Rules and Regulations of Republic Act No. 10173 (Data Privacy Act of 2012). National Privacy Commission.
18. Presidential Decree No. 1096. (1977). National Building Code of the Philippines. Republic of the Philippines.
19. Presidential Decree No. 1445. (1978). Government Auditing Code of the Philippines. Republic of the Philippines.
20. Republic Act No. 10121. (2010). Philippine Disaster Risk Reduction and Management Act of 2010. Republic of the Philippines.
21. Republic Act No. 10173. (2012). Data Privacy Act of 2012. Republic of the Philippines.
22. Republic Act No. 12009. (2024). New Government Procurement Act. Republic of the Philippines.
23. Republic Act No. 12080. (2024). Basic Education Mental Health and Well-Being Promotion Act. Republic of the Philippines.
24. Republic Act No. 12314. (2026). General Appropriations Act, Fiscal Year 2026. Republic of the Philippines.
25. Republic Act No. 3019. (1960). Anti-Graft and Corrupt Practices Act. Republic of the Philippines.
26. Republic Act No. 6713. (1989). Code of Conduct and Ethical Standards for Public Officials and Employees. Republic of the Philippines.
27. Republic Act No. 9514. (2008). Revised Fire Code of the Philippines of 2008. Republic of the Philippines.
28. United Nations Office for Disaster Risk Reduction. (2016). Report of the open-ended intergovernmental expert working group on indicators and terminology relating to disaster risk reduction (OIEWG). United Nations.

XIV. REPEALING CLAUSE

All prior DepEd issuances or parts thereof that are inconsistent with the provisions of these Guidelines are hereby repealed, rescinded, or modified accordingly.

XV. EFFECTIVITY

These Guidelines shall take effect immediately upon issuance and shall remain in force for the duration of Fiscal Year (FY) 2026, unless amended or repealed by a subsequent issuance.

KEY CONTENTS

(List each component of the proposed Programs, Projects, and Activities (PPAs) to be implemented. The DRRM Coordinator may add tables depending on the number of PPAs proposed.)

<i>Item of Expenditures</i>	<i>Unit Cost</i>	<i>No. of Item/Pax</i>	<i>Frequency (No. of Days)</i>	<i>Sub-Total</i>
B&L	2,000	30	3	180,000
Supps and Mats	300	30	1	9,000
TEV	2,900	5	1	14,500
Contingency Fund	50	30	1	1,500
Total				205,000

<i>Item of Expenditures</i>	<i>Unit Cost</i>	<i>No. of Item/Pax</i>	<i>Frequency (No. of Months)</i>	<i>Sub-Total</i>
Basic Salary (AS II)	22,000	1	12	264,000
Premium @ 20%	4,400	1	12	52,800
Total				316,800

Note: Entries in red font are sample details provided for guidance and reference.

SERVICE AGREEMENT

FIRST PARTY

DEPARTMENT OF EDUCATION (DEPED)

Address

Representative

SECOND PARTY

Name

TIN

Address

TERMS AND CONDITIONS

Office/Place of Assignment

Contract Period

Basic Service Fee per month

Comparable Position/Position

Premium Pay

GENERAL PROVISIONS

<p>1. The PARTIES expressly agree that this Service Agreement shall be governed by and strictly comply with CSC-COA-DBM Joint Circular (JC) No. 01, Series of 2025, entitled "Guidelines on the Engagement of Contract of Service and Job Order Workers in the Government," jointly issued by the appropriate oversight agencies. The engagement of the SECOND PARTY, including but not limited to the nature of services, duration of engagement, compensation, allowable benefits, and limitations, shall at all times conform to the provisions of the said Joint Circular and other pertinent civil service, budgeting, accounting, auditing, and procurement laws, rules, and regulations.</p>	<p>9. The SECOND PARTY may be allowed to travel only if it is: a) local; and b) required in the performance of [his/her] duties, as indicated in the TOR, subject to compliance with applicable laws, rules and regulations. The SECOND PARTY cannot go on official travels abroad at the expense of the government. Similarly, The SECOND PARTY is not entitled to local and foreign training programs, seminars, conferences, and other similar gatherings that are facilitated, conducted, or sponsored at the expense of the FIRST PARTY.</p>
<p>2. The FIRST PARTY engages the services of the SECOND PARTY at the rate equivalent to Php 22,000.00 plus premium pay and is expected to perform the functions detailed in the Terms of Reference attached hereto as "Annex A", which is made an integral part hereof. This notwithstanding, the SECOND PARTY cannot perform work rendered by regular personnel of the FIRST PARTY, unless necessary in the exigency of service.</p>	<p>10. The SECOND PARTY shall NOT be entitled to the benefits granted to regular plantilla employees, such as PERA, RATA, mid-year bonus, productivity incentive, thirteenth month pay, Christmas bonus, cash gifts, and other similar benefits under pertinent CSC, DBM, and COA laws, directives, policies, circulars, rules, and regulations on the matter.</p>
<p>3. The SECOND PARTY must render work for at least five (5) days a week or whenever required to perform work. The SECOND PARTY must, twice a month, submit to the Personnel Division (PD) his/her detailed Accomplishment Report (AR) and Daily Time Record (DTR) signed by his/her immediate supervisor.</p>	<p>11. Nothing in this Agreement shall be construed as a guarantee for a permanent position or regularization of the SECOND PARTY. This notwithstanding, the SECOND PARTY may be considered for appointment to vacant plantilla positions in the FIRST PARTY's Organization Structure and Staffing Pattern, subject to existing Civil Service laws, rules and regulations.</p>
<p>4. The SECOND PARTY may be allowed to adopt Flexible Working Arrangements (FWA) subject to approval of the head of the respective functional office assigned strictly complying the Department Order (DO) No. 004 series of 2025, also known as the "Guidelines on the Adoption of the Flexible Work Arrangement in the Department of Education". Further, the same shall likewise be entitled to other benefits and privileges subject to any subsequent DepEd Order that may authorize such entitlement.</p>	<p>12. During the first six (6) months of effectivity of this Agreement, the FIRST PARTY shall evaluate the performance of the SECOND PARTY, and upon the results thereof, determine whether or not to continue engaging the services of the latter for the next six (6) months, which shall in no case go beyond the current calendar year, subject to the availability of funds and continued need for the latter's services.</p>
<p>5. The FIRST PARTY may, in its discretion, transfer the SECOND PARTY to another, or additional, place of assignment, in a temporary or permanent capacity, without any change in the emoluments and other monetary privileges, taking into consideration the latter's background and qualifications.</p>	<p>13. For the duration of this Agreement and for a period of six (6) months from its expiry or termination, the SECOND PARTY shall be prohibited from being engaged or otherwise employed by any private person or entity that has an existing contract with the FIRST PARTY.</p>
<p>6. The engagement of the SECOND PARTY shall be governed by the provisions, prohibitions, and limitations, including the qualifications and disqualifications, laid down in existing DEPED Orders, and other relevant laws, circulars, and issuances.</p>	<p>14. The FIRST PARTY may, from time to time, subject the SECOND PARTY to random tests for prohibited or regulated drugs to ensure his/her fitness for the job or work to be performed.</p>
<p>7. There shall be NO employer-employee relationship between the Parties arising from, as a result of, or in relation to this Agreement. The SECOND PARTY shall neither be covered by the Civil Service Rules and Regulations for plantilla or regular personnel, nor shall his/her services rendered be credited as government service. Nevertheless, s/he shall be covered by the CSC-COA-DBM JC No. 1 s. 2025, as amended, and other relevant and applicable laws, policies, circulars, rules and regulations.</p>	<p>15. The SECOND PARTY shall assign to the FIRST PARTY all intellectual property rights, including, but not limited to, patents, copyright, utility model, and related rights arising from the services that the former will render to the latter, in exchange for the service fee that the SECOND PARTY receives in connection with his/her duties and responsibilities under this Agreement. The SECOND PARTY shall execute all documents, and do all acts as may be deemed necessary by the FIRST PARTY, to give effect to this provision.</p>
<p>8. The SECOND PARTY warrants that s/he is of good moral standing and has not been previously dismissed by reason of any administrative or criminal case, and that s/he possesses the</p>	<p>16. The provisions of relevant issuances, circulars, and department orders shall form an integral part hereof. In addition, all relevant laws, rules and regulations also apply and govern this</p>

<p>qualifications, education, experience, skills, or expertise required to perform the services, as indicated in Section V.1. of OO-OSEC-2023-023, as amended.</p>	<p>Agreement.</p>
<p>SERVICE FEE, OTHER REMUNERATIONS & FUNDING</p> <p>1. The amounts due to the SECOND PARTY as Service Fee shall be payable in two (2) equal payments, subject to the existing guidelines on payment of Contract of Service, supported by the SECOND PARTY's duly approved AR and DTR, and subject to applicable government taxes.</p> <p>2. The SECOND PARTY is entitled to be paid on work suspensions declared through supporting documentation/s and other applicable legal bases, which shall not be treated as absences and deduction/s from the Service Fee. The same shall be applied for non-working holidays provided that the SECOND PARTY shall be able to render at least eight (8) working hours on the day immediately before or after the declared non-working holiday/s. An exemption shall apply as provided on Item No. 3.</p> <p>3. The SECOND PARTY shall not be paid on work suspensions and non-working holidays WITHIN the weeks that the SECOND PARTY has been absent for AT LEAST fifteen (15) working days, except force majeure and health-related circumstances supported by pertinent documentations determined sufficient by the FIRST PARTY.</p> <p>4. The SECOND PARTY is entitled to premium pay and overtime pay, provided that the activities which may warrant the rendition of overtime services, based on the corresponding remuneration rate and its adjustment under the contract, in accordance with the existing guidelines of DepEd, and subject to availability of funds therefore, and under strict compliance with the budgeting, accounting, and auditing rules and regulations.</p> <p>5. The SECOND PARTY may be allowed to claim transportation and other related expenses incurred during official and /or project-related local travels related to SECOND PARTY's functions as may be chargeable against the applicable funds of the FIRST PARTY covering the period of this Agreement, in accordance with existing DepEd Issuances and Executive Order No. 77, s. 2019, and subject to availability of funds therefore, and under strict compliance with the budgeting, accounting, and auditing rules and regulations.</p> <p>6. This Agreement shall be funded from the General Appropriations Act (GAA 2026) Fund for the fiscal year covering the effectivity period of this Agreement.</p>	<p>NON-DISCLOSURE OF CONFIDENTIAL INFORMATION</p> <p>1. All the information received by the SECOND PARTY in connection with the services rendered to the FIRST PARTY and marked or indicated in any way as proprietary and/or confidential shall not be disclosed or given to any third party. In case of doubt, the information shall be treated as confidential, except under the following circumstances:</p> <ul style="list-style-type: none"> a. Information already known or obliged by the receiving party by independent means through no breach of any obligation of confidentiality. However, when such information becomes an integral component of the DEPED on any of its undertaking, they shall be deemed as proprietary and/or confidential; b. Information in the public domain; c. Information required to be disclosed by law or pursuant to an order of the Court, or at the direction of any competent government authority; and d. Information that the FIRST PARTY agrees in writing that the SECOND PARTY may disclose to third parties. <p>2. The SECOND PARTY strictly observe the confidentiality of all procurement-related information and documents, including but not limited to bidding documents, supplemental bid bulletins, resolutions, position papers, and other internal communications. No said confidential information shall be disclosed, shared, or otherwise divulged, in whatever form, to any prospective bidder, supplier, contractor, consultant, or to any person – natural or judicial - who has direct or indirect interest in the project to be procured, or to any other party, prior to the official release of the said information or document to the public, except to those duly authorized by the FIRST PARTY in the official handling thereof.</p> <p>3. The foregoing obligations on confidentiality and non-disclosure of confidential information shall survive and subsist even after the expiration or termination of this Agreement. The breach or violation of the foregoing provisions shall be ground for the FIRST PARTY to exercise its rights against the SECOND PARTY, including immediate termination of the contract, without prejudice with all relevant laws, rules, regulations, and issuances, in addition to this Agreement.</p>
<p>TERMINATION OF AGREEMENT</p>	
<p>1. Either Party may pre-terminate this Agreement, by sending written notice to the other Party, at least thirty (30) days prior to the intended date of termination. The receiving Party may expressly waive the 30-day waiting period and opt for the immediate termination of this Agreement.</p>	
<p>2. The FIRST PARTY may immediately terminate this Agreement, at any period upon written notice to the SECOND PARTY, for unsatisfactory performance, conflict of interest, or for any of the grounds enumerated under Office Order OO-OSEC-2023-023 dated 13 February 2023. In addition, any violation of the warranties or provisions under this Agreement is a ground for termination.</p>	
<p>TURN OVER AND CLEARANCE REQUIREMENTS</p> <p>1. The SECOND PARTY shall, within thirty (30) days after either the expiration or the notice of termination of this Agreement, and without need of any demand:</p> <ul style="list-style-type: none"> a) Turn over to the FIRST PARTY all files, records, programs, reports, official documents, codes, security keys, and other departmental equipment, items, and assets that are in his possession and custody. b) Secure the Clearance from All Accountabilities duly approved by the FIRST PARTY. <p>2. The SECOND PARTY shall submit the duly approved Clearance from All Accountabilities as a condition precedent to the release of his/her final Service Fee payment.</p>	<p>DISPUTE RESOLUTION</p> <p>1. The Agreement shall be construed, interpreted, and governed by the laws of the Philippines. Any conflict or dispute arising out of this Agreement or the interpretation of any provision hereof shall be settled amicably, through the authorized representatives of the Parties, within thirty (30) days from written notice of either Party, specifying the alleged dispute, and the proposed schedule for the resolution thereof, which must be finalized within five (5) days from issuance of the aforementioned written notice.</p> <p>2. If the Parties fail to settle their conflict or dispute amicably, either Party may initiate to settle any conflict or dispute through alternative dispute resolution mechanisms in DepEd.</p>
<p>3. In case of failure to settle any conflict or dispute through</p>	

	alternative dispute resolution mechanisms in DepEd, suits for any breach of this Agreement shall only be instituted in the court of competent jurisdiction in Pasig City, to the exclusion of all other courts.
IN WITNESS WHEREOF, the Parties have hereunto set their hands this ____ day of ____ 20__ at ____ City, Philippines.	
Regional Director/Schools Division Superintendent	

ACKNOWLEDGEMENT

Republic of the Philippines)
) S.S.

Before me, a Notary Public for and in _____ City, on the date and at the place first above written, personally appeared the following:

Name	Gov't Issued ID	Place Issued	Date Issued
1st Party			
2 nd Party			

Known to me and to me known to be the same persons who executed the foregoing **Service Agreement** consisting of two (2) pages including this page on which the Acknowledgement is written, and they acknowledged to be the same is their free and voluntary act and deed as well as the free and voluntary act and deed of the organizations herein represented.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the date above written.

 NOTARY PUBLIC

Doc. No. ____;
 Page No. ____;
 Book No. ____;
 Series of 20__.