



Republic of the Philippines  
Department of Education  
REGION II – CAGAYAN VALLEY  
SCHOOLS DIVISION OF NUEVA VIZCAYA

28 January 2026

DIVISION MEMORANDUM  
No. 45, s. 2026

**DISASTER RESPONSE FUND UTILIZATION AND MONITORING  
GUIDELINES**

To: Assistant Schools Division Superintendent  
School Governance and Operations Division Chief  
Curriculum Implementation Division Chief  
Public Schools District Supervisors/District In-Charge  
Public Elementary and Secondary School Heads  
All others concerned

1. In view of the release of funds intended for Clean-up, Clearing Operations and Minor Repair in schools affected by the recent typhoons in 2025, the Schools Division Office (SDO) hereby issues the following financial, operational, and monitoring controls to ensure proper utilization, transparency, and accountability.
2. The conduct of Clean-up and Clearing Operations and Minor Repair is a critical initial response activity that facilitates the restoration of safe and functional learning environments. This intervention enables schools to remove debris, mud, and waste materials; clear fallen trees and hazardous obstructions; and disinfect classrooms, laboratories, school grounds, and WASH facilities to prevent health risks among learners and personnel.
3. By supporting these activities, schools can secure their premises, prevent further structural deterioration, and immediately re-establish safe learning spaces. Minor repair works, such as patching leaks, fixing broken windows and doors, restoring electrical connections, and reinforcing damaged classroom components, allow schools to quickly resume operations while awaiting more comprehensive rehabilitation. These combined efforts are essential to ensure the timely resumption of classes, safeguard the well-being of learners and staff, and uphold the principle of education continuity in emergencies.
4. These Guidelines aim to:
  - a. Establish clear protocols for receiving, documenting, and spending quick response related funds.
  - b. Set standards for proper evidence-based reporting.
  - c. Strengthen monitoring, validation, and accountability mechanisms.
  - d. Ensure compliance with COA, DepEd - SDO accounting rules and regulations.



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5. For widest dissemination, guidance, and strict compliance.

**ORLANDO E. MANUEL PhD, CESO V**  
Schools Division Superintendent

Attachment: Disaster Response Fund Utilization and Monitoring Guidelines





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## DISASTER RESPONSE FUND UTILIZATION AND MONITORING GUIDELINES

### I. SCOPE

This issuance applies to all schools receiving downloaded funds for cleanup, clearing, and minor repairs; to School Heads, School DRRM Coordinators, Property Custodians, and District Offices; and to personnel from the SGOD – DRRM and EFU, Finance, and Accounting units

### II. FINANCIAL AND OPERATIONAL CONTROLS

#### A. Fund Utilization Guidelines

1. Funds shall be utilized strictly for activities consistent with the approved Program of Works, including:
  - o Clean-up and debris clearing
  - o Mud/silt removal
  - o Minor repair works restoring immediate functionality
  - o Procurement of tools, supplies, repair materials
  - o Labor costs for cleanup, clearing and minor repairs
  - o Meals of volunteers as applicable
2. All procurement activities must follow:
  - o **Emergency procurement rules**, which may be applied for response interventions arising from the effects of super typhoons such as “Nando” and “Uwan,” whether or not a state of calamity has been declared, more so when such a declaration is in effect, provided that the circumstances justify urgent action in accordance with applicable procurement regulations. Procurement from a single PHILGEPS-registered supplier may be allowed, subject to the completion of all documentary requirements for emergency procurement.
  - o **DepEd financial procedures and Commission on Audit (COA) Auditing Standards**, including all relevant accounting, auditing, and procurement policies applicable to the use of public funds.
3. Prohibited expenditures include:
  - o Major structural or engineering repairs



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- Purchase of equipment unrelated to cleanup/repair
- Personal, administrative, or unrelated operational expenses

## B. Documentation Requirements

Schools must keep and submit:

- Pre-intervention photos
- Disbursement Vouchers and supporting documents
- Inventory of Materials Received
- Acknowledgment Receipts / Property Acknowledgment Receipts
- Job Order/Payroll for labor
- Post-intervention photos
- Completion Report
- Liquidation Report within the prescribed period

## III. MONITORING, VALIDATION, AND AUDIT

To ensure proper implementation and physical accomplishment, the SDO hereby establishes a **Monitoring Team** specific to funding support to schools in recomposed of the following:

### A. Physical Accomplishment Monitoring Team

1. **Division DRRM Coordinator** – In coordination with the finance unit, facilitate the downloading of funds for the cleanup, clearing and minor repairs.
2. **Education Facilities Unit** – Lead in the validation of reported damage and provides technical validation of repair works and appropriateness of interventions.
3. **Public Schools District Supervisor (PSDS) / District In-Charge (DIC)** – District-level oversight and endorsement
4. **School Head (SH)** – Onsite supervision and documentation of all activities to include the submission of weekly accomplishment report (WAR) among others.

**B. Financial Monitoring Team:** Ensure completeness and veracity of financial transactions.

1. **Administrative Officers** – Oversight on procurement, compliance, and documentary completeness



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2. **Administrative Assistants** – Monitor spending patterns, ensure completeness of supporting documents, and provide technical guidance to schools
3. **Division Accounting Office Personnel** – Review and verification of financial documents, liquidation, and accounting entries
4. **School Head** - Oversee fund utilization, ensure complete records and the timely liquidation of funds.
5. **Commission on Audit (COA)** – Independent audit of fund use, documentation, and compliance with auditing rules and regulations.

### C. Monitoring Activities

The Monitoring Team shall:

- Conduct onsite validations as necessary.
- Review liquidation and completion reports.
- Issue corrective instructions if deficiencies or non-compliance are found.
- Submit consolidated monitoring results to the SDS.
- Ensure the timely submission of the required Written Accomplishment Report (WAR) by the school.

### IV. EFFECTIVITY

This Guideline shall take effect immediately and shall remain in force until amended, modified, or superseded by subsequent issuances. All concerned offices and personnel are hereby enjoined to ensure strict compliance.