



Republic of the Philippines  
Department of Education  
Region V  
SCHOOLS DIVISION OF SORSOGON

May 4, 2026

DIVISION MEMORANDUM  
No. 1-000, s. 2026

**GUIDELINES ON THE UTILIZATION OF THE FUNDS TO BE DOWNLOADED TO  
MULTIGRADE SCHOOLS ON THE PRINTING OF BUDGET OF WORK (BOW) AND  
MG BASA LEVELLED MATERIALS**

TO : Assistant Schools Division Superintendent  
Chiefs, CID and SGOD  
SDO Section Heads  
Public Schools District Supervisor Concerned  
Elementary School Heads of Multigrade Schools  
All Others Concerned

1. Pursuant to Regional Memorandum No. 01379 s. 2025, titled Participation to the National Orientation on the Utilization of Multigrade Teaching and Learning Resources, this Office informs that the Program Support Funds to be downloaded are intended for the printing of Budget of Work (BOW) and BASA Levelled Materials in the Last Miles Schools/Multigrade Schools.
2. This initiative aims to support the Last Mile Schools in providing Multigrade Teaching and Learning Resources.
3. The Multigrade Schools are directed to adhere to the following protocol regarding fund utilization:
  - a. **Fund Purpose:** The downloaded amount shall be used strictly for the procurement of supplies (bond paper, ink) for the printing of MG BOW and BASA Levelled Materials.
  - b. **Procurement Process:** All transactions must comply with RA 12009(Government Procurement New Act) and existing accounting and auditing rules and regulations.
4. The links to the digital copies of the Multigrade Budget of Work (BOW) and BASA Levelled Materials are provided below for your reference and reproduction.
  - a. (MG Budget of Work) <https://tinyurl.com/2026MG-BOW>
  - b. (BASA Levelled Materials) <https://tinyurl.com/MGBASALevelledMaterials>
5. For information and guidance.

  
**JOSE L. DONCILLO, CESO V**  
Schools Division Superintendent



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**MULTIGRADE SCHOOLS IN DEPED SORSOGON PROVINCE**

DISTRICT	SCHOOL
BARCELONA - 9	1. BADANG ES
	2. BAGACAY ES
	3. BANGATE ES
	4. BUGTONG ES
	5. CAGANG ES
	6. LAYOG ES
	7. LUNETA ES
	8. SAN ISIDRO ES
	9. SAN RAMON ES
BULAN - 13	10. ANTIPOLLO ES
	11. CM RECTO P/S
	12. COCOK- CABUTAN ES
	13. DAGANAS ES
	14. DOLOS ES
	15. PADRE DIAZ ES
	16. SABANG ES
	17. SAN JOSE ES
	18. GABOD ES
	19. ILAWOD WEST ES
	20. OSMEÑA ES
	21. SAGRADA ES
22. TAROMATA IES	
BULUSAN - 6	23. CAPARICOHAN ES
	24. COGON ES
	25. LALUD ES
	26. SALVACION ES
	27. SAN JOSE LOWER ES
JUBAN - 4	28. TINAMPO ES
	29. CALMAYON ES
	30. MAALO ES
	31. RP TABUENA ES
MATNOG - 14	32. TAMPI ES
	33. BANOGAO ES
	34. BANUANG DAAN ES



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	35. CABAGAHAN ES
	36. CALAYUAN ES
	37. GENABLAN OCC. ES
	38. JOSE FRENCILLO ES
	39. MAMBAJOG ES
	40. MANURABI ES
	41. PAGHULIRAN ES
	42. POROPANDAN ES
	43. SINALMACAN ES
	44. SINAG-ATAN ES
	45. BON-OT E/S
	46. VICENTE DOROTAN SR ES
<b>CASIGURAN - 1</b>	47. CAGDAGAT ES
<b>CASTILLA - 10</b>	48. BAGALAYAG ES
	49. BOGNA ES
	50. COGON ES
	51. DANCALAN ES
	52. SACLAYAN ES
	53. MINANTICAAN ES
	54. DULANGAN ES
	55. LIBTONG ES
	56. CABURACAN ES
	57. STO. NINO ES
<b>DONSOL- 18</b>	58. BARAS ES
	59. BANDI ES
	60. GIRAWAN ES
	61. JUAN ANDRE ES
	62. LOURDES ES
	63. MALAPOC ES
	64. MALINAO ES
	65. OLD MAGUISA ES
	66. ORANGE ES
	67. PARINA ES
	68. PAWALA ES
	69. PINAMANAAN ES
	70. SAN FRANCISCO ES
	71. SAN JOSE ES



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	72. SUGUIAN ES
	73. TAGBAC ES
	74. TUBA ES
	75. CRISTO ES
<b>GUBAT SOUTH - 6</b>	76. BENGUET ES
	77. NAAGTAN ES
	78. NAZARENO ES
	79. SANGAT ES
	80. CASILI ES
	81. TOGAWE ES
<b>MAGALLANES - 7</b>	82. CAGTALABA ES
	83. DONA OILIMPIA DE CASTRO MELLA ES
	84. HUBO ES
	85. TAGAS ES
	86. MAGSAYSAY ES
	87. MALBOG ES
	88. TULA TULA SUR
<b>PILAR -6</b>	89. CALPI ES
	90. DAPDAP ES
	91. INAPUGAN ES
	92. PALAYPAY ES
	93. LEONA ES
	94. BAYAWAS ES
<b>PRIETO DIAZ - 2</b>	95. SAN RAMON ES
	96. STO. DOMINGO ES
<b>STA. MAGDALENA- 3</b>	97. ALIG -IGAN ES
	98. MANANGKAS ES
	99. SAN RAFAEL ES



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