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Republika ng Pilipinas
Kagawaran ng Edukasyon
REHIYON V (BIKOL)

CTRL No.: 2026-05-2359

TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA

May 8, 2026

Division Memorandum
No. 235 s. 2026

ADDITIONAL RELEASE OF MAINTENANCE AND OTHER OPERATING OPERATING (MOOE) FOR FISCAL YEAR 2026

TO : Assistant Schools Division Superintendent
Chief Education Supervisors, CID & SGOD
School Heads, Elementary and Secondary
All Personnel Concerned

1. Please be informed of the release of **additional MOOE for Elementary, Junior and Senior High School for Fiscal Year 2026** through the issuance of Sub-Allotment Release Order (Sub-ARO) **valid for obligation until December 31, 2026.**
2. The amount represents adjustments to the School MOOE (SMOOE) allocations based on the actual number of enrollees, as reported in the latest data from the Learners Information System (LIS) for SY 2025-2026 as of January 17, 2026. This also covers the provision of SMOOE for newly established schools, newly converted integrated schools, and school with new curricular offerings.
3. In this regard, please identify the priority needs of your school, and ensure implementation ready Programs, Projects and Activities (PPAs) must be procured for timely, efficient and effective utilization of fund within the year.

Name of Schools	Amount
ELEMENTARY (Sub-ARO No. OSEC-5-26-00382)	
Iriga City Division Integrated Special School (SPED)	10,000.00
Sta. Cruz Norte ES	10,000.00
Cristo Rey Integrated Schools	11,000.00
Antipolo Integrated Schools	10,000.00
TOTAL	41,000.00



**IRIGA
SPRINGS**

Sa Serbisyo ng Tapat at Mangagap,
Edukasyon ang Dekalidad!



Sto. Domingo, Lungsod Iriga
iriga.city@deped.gov.ph

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JUNIOR HIGH SCHOOL (Sub-ARO No. OSEC-5-26-00599)	
Iriga City Science High School	117,000.00
Don Lazaro Madara Memorial IS	10,000.00
Sta. Maria HS	43,000.00
Antipolo Integrated School	55,000.00
San Vicente Norte IS	319,000.00
San Juan IS	29,000.00
TOTAL	573,000.00

SENIOR HIGH SCHOOL (Sub-ARO No. OSEC-5-26-00815)	
Zeferino Arroyo High School	150,000.00
Cristo Rey IS	32,000.00
TOTAL	182,000.00

4. For Non-Implementing Units, please submit your Obligation Request and Status (ORS) at the Budget Office, and for Implementing Unit, the fund will be transferred to your school through the issuance of Sub-Allotment Release Order (Sub-ARO).
5. Immediate dissemination of and strict compliance with this Memorandum is desired.

MARIA-MAGNOLIA F. BRIOSO
OIC-Schools Division Superintendent



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Republic of the Philippines
DEPARTMENT OF EDUCATION
Central Office



SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA348 310400100002000 - Continuing Appropriations Operation of Schools - Elementary (Kinder to Grade 6)		REFERENCE: FY 2025 GAAAO dated 01/02/2025	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-5-26-00382
FUND CODE: 01102101		LEGAL BASIS: FY 2025 General Appropriations Act Republic Act (R.A.) No. 12116	DATE: 11-Mar-26
ORGANIZATION CODE: 070010100000			FISCAL YEAR: FY 2026
PURPOSE: <i>To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.</i>			
To: The Schools Division Superintendent Schools Division of Iriga City Region V - Bicol 070010805007			Region : 5
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	41,000.00
AMOUNT IN WORDS: *** <i>Forty One Thousand Pesos Only</i> ***			Total: <u>41,000.00</u>
NOTE: The MOOE or CO allotment herein sub-alloted are valid for obligation until December 31, 2026.			

The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:

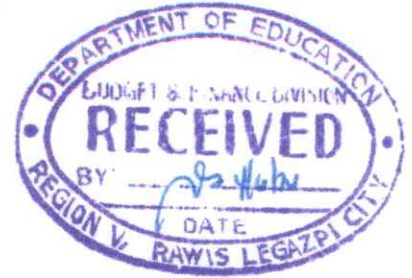
[Signature]
REYMARK V. TIRADOS
Administrative Officer IV
OIC, Finance Service-Budget Division

Approval for Transfer/Downloading of Funds:

[Signature]
MAR 17 2026
ATTY. EDSON BYRON K. SY
Assistant Secretary for Finance
OIC, Office of the Undersecretary for Finance



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DEPARTMENT OF EDUCATION
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SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA351 310400100003000 - Continuing Appropriations Operation of Schools - Junior High School (Grade 7 to Grade 10)		REFERENCE: FY 2025 GAAAO dated 01/02/2025	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-5-26-00599
FUND CODE: 01102101		LEGAL BASIS: FY 2025 General Appropriations Act Republic Act (R.A.) No. 12116	DATE: 12-Mar-26
ORGANIZATION CODE: 070010100000			FISCAL YEAR: FY 2026
PURPOSE: <i>To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.</i>			
To: The Schools Division Superintendent Schools Division of Iriga City Region V - Bicol 070010805007			Region : 5
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	573,000.00
AMOUNT IN WORDS: *** Five Hundred Seventy Three Thousand Pesos Only ***			Total: <u>573,000.00</u>
NOTE: The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2026.			

The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:

[Signature]
REYMARK V. TIRADOS
 Administrative Officer IV
 OIC, Finance Service-Budget Division

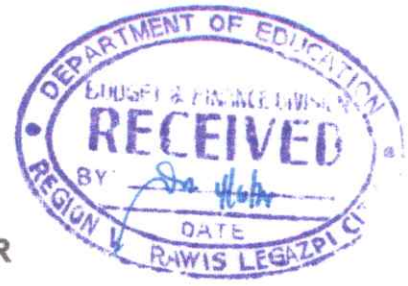
Approval for Transfer/Downloading of Funds:

[Signature] **MAR 17 2026**
ATTY. EDSON BYRON K. SY
 Assistant Secretary for Finance
 OIC, Office of the Undersecretary for Finance



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DEPARTMENT OF EDUCATION
Central Office

SUB-ALLOTMENT RELEASE ORDER



PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA358 310400100004000 - Continuing Appropriations Operation of Schools - Senior High School (Grade 11 to Grade 12)		REFERENCE: FY 2025 GAAAO dated 01/02/2025	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-5-26-00815
FUND CODE: 01102101		LEGAL BASIS: FY 2025 General Appropriations Act Republic Act (R.A.) No. 12116	DATE: 12-Mar-26
ORGANIZATION CODE: 070010100000			FISCAL YEAR: FY 2026
PURPOSE: <i>To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.</i>			
To: The Schools Division Superintendent Schools Division of Iriga City Region V - Bicol 070010805007			Region : 5
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	182,000.00
AMOUNT IN WORDS: *** One Hundred Eighty Two Thousand Pesos Only ***			Total: 182,000.00
NOTE: The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2026.			

The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:

Reymark V. Tirados
REYMARK V. TIRADOS
Administrative Officer IV
OIC, Finance Service-Budget Division

Approval for Transfer/Downloading of Funds:

Edson Byron K. Sy
MAR 18 2025
ATTY. EDSON BYRON K. SY
Assistant Secretary for Finance
OIC, Office of the Undersecretary for Finance

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