



Republika ng Pilipinas  
**Kagawaran ng Edukasyon**  
REHIYON V (BIKOL)

**TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA**

DEPARTMENT OF EDUCATION  
SDO-Iriga City RECORDS SECTION

**RECEIVED**  
17 AUG 2026

CTRL No.: 2026-08-4107P

August 14, 2026

**DIVISION MEMORANDUM**

No. 410, s. 2026

**SUBMISSION OF REQUIREMENTS FOR THE DOWNLOADING OF ADDITIONAL  
SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)  
FY 2026**

**TO:** Assistant Schools Division Superintendent  
School Heads, Secondary Schools, Non-IUs  
School Heads, Elementary Schools  
All Others Concerned

1. Schools with additional MOOE allocations for FY 2026 are hereby directed to submit the following documents to the **Finance Unit, Accounting Section** of the Schools Division Office (SDO) on or before **August 31, 2026**:

- a. supplementary School Operating Budget (SupSOB);
- b. supplementary PPMP/APP;
- c. school improvement plan (SIP); and
- d. annual implementation plan (AIP).

2. School Heads shall ensure that the additional MOOE allocation is utilized solely for Programs, Projects, and Activities (PPAs) identified in the approved School Improvement Plan (SIP) for implementation during the current year and reflected in the Annual Implementation Plan (AIP).

3. For guidance on allowable expenditures chargeable against MOOE, please refer to **DepEd Order No. 008, s. 2019**.

4. School Heads are encouraged to maximize the utilization of their regular MOOE allocation before requesting the downloading of additional MOOE funds to promote sound financial management and prevent the existence of multiple unliquidated cash advances.

5. The above-mentioned documents shall be arranged sequentially, fastened on the left side of an A4-size bond paper, and placed in a **pink tag board folder**.



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6. The list of schools identified as recipients of the additional MOOE allocation is attached hereto as **Annex A** and shall serve as the basis for compliance with this Memorandum.

7. Immediate dissemination of and compliance with this Memorandum are desired.

**MARIA-MAGNOLIA F. BRIOSO**  
OIC - Schools Division Superintendent



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**DIVISION MEMORANDUM**  
No. \_\_\_\_\_, s. 2026

Annex A

**LIST OF SCHOOLS WITH ADDITIONAL MOOE**

FY 2026

| Name of Schools                                      | Amount           |
|------------------------------------------------------|------------------|
| <b>ELEMENTARY (Sub-ARO No. OSEC-5-26-00382)</b>      |                  |
| 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        |
| <b>TOTAL</b>                                         | <b>41,000.00</b> |

|                                                         |                   |
|---------------------------------------------------------|-------------------|
| <b>JUNIOR HIGH SCHOOL (Sub-ARO No. OSEC-5-26-00599)</b> |                   |
| 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         |
| <b>TOTAL</b>                                            | <b>573,000.00</b> |

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



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