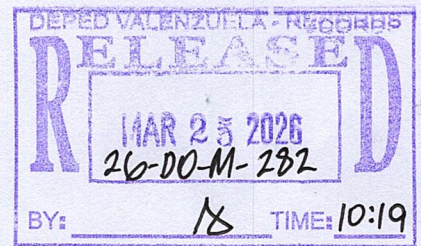




DepEd ICT Unit
 Web Posted by: MA
 Control no.: 26-PUB-360

Republic of the Philippines
Department of Education
 NATIONAL CAPITAL REGION
 SCHOOLS DIVISION OFFICE OF CITY OF VALENZUELA



DIVISION MEMORANDUM

No. 0.276 s. 2026

SUB-ALLOTMENT RELEASE ORDER (SUB-ARO) FOR ADDITIONAL MOOE OF ELEMENTARY, JUNIOR HIGH SCHOOL AND SENIOR HIGH SCHOOLS

To : School Heads
 Person in-charge

1. Attached are the Sub-Allotment Release Order OSEC-NCR-26-00295; OSEC-NCR-26-00514 and OSEC-NCR-26-00731 to cover Additional Allocation for School Maintenance and Other Operating Expenses (MOOE) to Public Elementary, Junior and Senior High Schools.
2. To facilitate the downloading of funds, please submit to the Budget Office c/o Ms. Lani D. Agmata the Supplemental SOB, APP, and PPMP, all subject to the usual accounting, auditing rules and regulations.
3. Deadline of submission in paragraph 2 is effective immediately.
4. Attach is the list of schools with amount and Memorandum OUF-2026-555 for your reference and guidance.
5. For immediate dissemination and compliance.

NOEL D. BAGANO
 Schools Division Superintendent

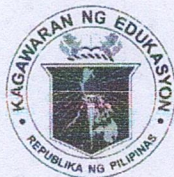
Encl. :
 Reference: 2026 Additional MOOE

To be indicated in the Perpetual Index
 Under the following subjects:
 Budget
 March 23, 2026



Address: Pio Valenzuela St., Marulas, Valenzuela City
 Telephone Nos.: (02) 8293-4507, 8277-4648, 8291-0873, 8277-3439
 Email Address: sdvalenzuela@deped.gov.ph
 Official Website: <https://www.depedvalenzuela.com>



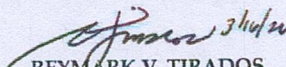


Republic of the Philippines
DEPARTMENT OF EDUCATION
Central Office
SUB-ALLOTMENT RELEASE ORDER


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-NCR-26-00295
FUND CODE: 01102101		ORGANIZATION CODE: 070010100000	LEGAL BASIS: FY 2025 General Appropriations Act Republic Act (R.A.) No. 12116
PURPOSE: To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.		DATE: 11-Mar-26	FISCAL YEAR: FY 2026
To: The Schools Division Superintendent Schools Division of Valenzuela National Capital Region (NCR) 070010813016			Region : NCR
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	328,000.00
AMOUNT IN WORDS: *** Three Hundred Twenty Eight Thousand Pesos Only ***			Total: 328,000.00
NOTE: The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2026.			

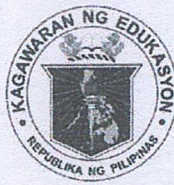
The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. 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
Administrative Officer IV
OIC, Finance Service-Budget Division

Approval for Transfer/Downloading of Funds:


MAY 17 2026
ATTY. EDSON BYRON K. SY
Assistant Secretary for Finance
OIC, Office of the Undersecretary for Finance



Republic of the Philippines
DEPARTMENT OF EDUCATION
Central Office

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-NCR-26-00514
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 Valenzuela National Capital Region (NCR) 070010813016			Region : <u>NCR</u>
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	698,000.00
AMOUNT IN WORDS: *** Six Hundred Ninety Eight Thousand Pesos Only ***			Total: <u>698,000.00</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-alloted. 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:

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

Approval for Transfer/Downloading of Funds:

Edson Byron K. Sy
MAR 17 2026
ATTY. EDSON BYRON K. SY
Assistant Secretary for Finance
OIC, Office of the Undersecretary for Finance



Republic of the Philippines
DEPARTMENT OF EDUCATION

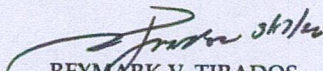
Central Office

SUB-ALLOTMENT RELEASE ORDER

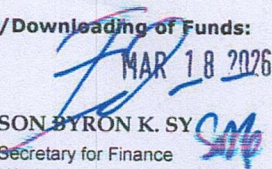
PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA358 310400100004000 - Continuing Appropriations Operation of Schools - Senior High School (Grade 11 to Grade 12)		REFERENCE: FY 2025 GAAAO dated 01/02/2025	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-NCR-26-00731
FUND CODE: 01102101		LEGAL BASIS: FY 2025 General 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 Valenzuela National Capital Region (NCR) 070010813016			Region : NCR
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	569,000.00
AMOUNT IN WORDS: *** Five Hundred Sixty Nine Thousand Pesos Only ***			Total: 569,000.00
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
Administrative Officer IV
OIC, Finance Service-Budget Division

Approval for Transfer/Downloading of Funds:


MAR 18 2026
ATTY. EDSON BYRON K. SY
Assistant Secretary for Finance
OIC, Office of the Undersecretary for Finance

ADDITIONAL MOOE ALLOCATION FOR FY 2026**ANNEX A****P/A/P: 310400100002000 - OPERATION OF SCHOOLS - ELEMENTARY****FUND SOURCE: FY 2025 GAA, CONTINUING APPROPRIATION**

BEIS School ID	School Name	MOOE Allocation (in Pesos)
136795	Lingunan Elementary School	10,000
136818	Punturin ES	85,000
227001	Pinalagad Elementary School	28,000
136801	Andres Fernando Elementary School	26,000
136802	Coloong Elementary School	12,000
136803	Isla Elementary School	28,000
136805	Paltok Elementary School	10,000
136806	Pasolo Elementary School	10,000
136809	Tagalag Elementary School	13,000
127421	Antonio M. Serapio Elementary School	78,000
136796	Sitio Sto. Rosario Elementary School	16,000
136821	Caruhatan East Elementary School	12,000
		328,000

ADDITIONAL MOOE ALLOCATION FOR FY 2026**ANNEX B****P/A/P: 310400100003000 - OPERATION OF SCHOOLS - JUNIOR HIGH SCHOOL****FUND SOURCE: FY 2025 GAA, CONTINUING APPROPRIATION**

BEIS School ID	School Name	MOOE Allocation (in Pesos)
305441	Valenzuela National High School (Main)	132,000
305568	Paso de Blas National High School	201,000
305707	Veinte Reales National High School	91,000
320401	Valenzuela City Science High School	44,000
320405	Arkong Bato National High School	39,000
320406	Canumay East National High School (Valenzuela National H	43,000
305444	Maysan National High School	148,000
		698,000

ADDITIONAL MOOE ALLOCATION FOR FY 2026**ANNEX C****P/A/P: 310400100004000 - OPERATION OF SCHOOLS - SENIOR HIGH SCHOOL****FUND SOURCE: FY 2025 GAA, CONTINUING APPROPRIATION**

BEIS School ID	School Name	MOOE Allocation (in Pesos)
305565	Punturin Senior High School	100,000
305706	Malanday National High School	15,000
305708	Lingunan Senior High School	11,000
320402	Vicente P. Trinidad National High School	36,000
320405	Arkong Bato National High School	45,000
340729	Paso de Blas Senior High School	122,000
305436	Polo National High School	137,000
320407	Wawang Pulo National High School (Valenzuela NHS - Waw	63,000
305444	Maysan National High School	40,000
		569,000



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2026-555

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
REGIONAL FINANCE OFFICERS
SCHOOL HEADS
ALL OTHERS CONCERNED

FROM : **ATTY. EDSON BYRON K. SY**
Assistant Secretary
OIC, Office of the Undersecretary for Finance
ms 9/11/26

SUBJECT : PROVISION OF ADDITIONAL FUND ALLOCATION TO PUBLIC
ELEMENTARY, JUNIOR AND SENIOR HIGH SCHOOLS AND TO THE
SCHOOLS DIVISION OFFICE (SDO) OF SULU – PROPER

DATE : MARCH 06, 2026

This Office shall download additional funds in the total amount of **Seven Hundred Twenty-Two Million Three Hundred Forty-Five Thousand Pesos Only (P722,345,000.00)** through the issuance of Sub-Allotment Release Order (Sub-ARO) for the **DepEd-managed Public Elementary, Junior, and Senior High Schools (SMOOE)** and for **SDO Sulu-Proper (MOOE)**.

Attached herewith are annexes showing the SMOOE allocations, summarized as follows:

Annex	Level	Amount	Funding Year
A	Elementary Schools	P177,442,000.00	FY 2025 Continuing Appropriation
B	Junior High Schools	P374,561,000.00	FY 2025 Continuing Appropriation
C	Senior High Schools	P161,081,000.00	FY 2025 Continuing Appropriation
	SDO Sulu – Proper	P9,261,000.00	FY 2026 Current Appropriation
Total		P722,345,000.00	

This additional allotment is intended to **adjust** the SMOOE allocation 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 schools with new curricular offerings**, and the **remaining MOOE requirement for SDO Sulu – Proper**.

The use of the said funds shall be subject to the provisions stated under DepEd Order No. 8, s. 2019¹ and the applicable COA rules and regulations.

Please be guided accordingly.

¹ DepEd Order No. 008, s. 2019: "Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds Managed by Schools"



Republic of the Philippines
Department of Education
 FINANCE SERVICE – BUDGET DIVISION

MEMORANDUM
FSBD-2026-032

FOR : **ATTY. EDSON BYRON K. SY**
 Assistant Secretary
 OIC, Office of the Undersecretary for Finance

FROM : **REYMARK V. TIRADOS**
 Administrative Officer IV
 OIC, Budget Division

SUBJECT : **PROVISION OF ADDITIONAL FUND ALLOCATION TO PUBLIC ELEMENTARY, JUNIOR AND SENIOR HIGH SCHOOLS AND TO THE SCHOOLS DIVISION OFFICE (SDO) OF SULU - PROPER**

DATE : **MARCH 06, 2026**

Authority is hereby requested to download additional funds in the total amount of **Seven Hundred Twenty-Two Million Three Hundred Forty-Five Thousand Pesos Only (P722,345,000.00)** through the issuance of Sub-Allotment Release Order (Sub-ARO) for the **DepEd-managed Public Elementary, Junior, and Senior High Schools (SMOOE)** and for **SDO Sulu-Proper (MOOE)**.

The funds shall be charged against the contingent funds lodged at the Central Office under the **Operations of Schools** and the **General Management Supervision (GMS) Fund**, as detailed below:

Annex	Level	Amount	PMIS Activity Code	Funding Year
A	ES	P177,442,000.00	AC-26-DepEd-CO-SMOOEKto6-P001	FY 2025 Continuing Appro.
B	JHS	P374,561,000.00	AC-26-DepEd-CO-SMOOE7TO10-P001	FY 2025 Continuing Appro.
C	SHS	P161,081,000.00	AC-26-DepEd-CO-SMOOE11TO12-P001	FY 2025 Continuing Appro.
	SDO Sulu	P9,261,000.00	AC-26-DepEd-CO-GASS-001	FY 2026 Current Appro.
TOTAL		P722,345,000.00		

The requested 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 request also covers the provision of SMOOE for **newly established schools, newly converted integrated schools, and schools with new curricular offerings**, and the **remaining MOOE requirement for SDO Sulu – Proper**.

Attached herewith, for reference are the additional SMOOE allocation summarized per Region and SDO.

For the Undersecretary's approval.



Address: GF Bonifacio Bldg. DepEd Complex, Meralco Avenue Pasig City
 Telephone No.: 8637-4214
 Email Address: fs.bd@deped.gov.ph
 Website: www.deped.gov.ph

Doc. Ref. Code	OM-FSBD	Rev	00
Effectivity	12.05.2023	Page	1 of 1



Certificate No. PFP GMS