



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION
SCHOOLS DIVISION OF ESCALANTE CITY



June 2, 2026

DIVISION MEMORANDUM

No. 218 s, 2026

ADDITIONAL MOOE ALLOCATION OF IDENTIFIED SCHOOLS

TO: OIC- Assistant Schools Division Superintendent
Secondary School Heads Concerned
Administrative Assistant III (Senior Bookkeeper) in IUs
Administrative Officers II Concerned
Budget Section Personnel
All Others Concerned

1. The Office of the Schools Division Superintendent, through the Budget Section, is pleased to announce the additional school MOOE allocation for the following schools:

| School | Amount |
|--|-------------------|
| Elementary (OSEC-NIR-26-00478 dtd March 12, 2026) | |
| Cervantes Elementary School | 10,000.00 |
| Teofilo Amante Sr. Elementary School | 22,000.00 |
| Langub Elementary School | 37,000.00 |
| Mabini Elementary School | 15,000.00 |
| Laoyan Elementary School | 10,000.00 |
| Total, Elementary | 94,000.00 |
| Junior High School (OSEC-NIR-26-07002 dtd March 12, 2026) | |
| Old Poblacion National High School | 79,000.00 |
| Tamlang National High School | 56,000.00 |
| Cervantes National High School | 10,000.00 |
| Magsaysay National High School | 25,000.00 |
| Dian-ay National High School | 68,000.00 |
| Pinapugasan National High School | 29,000.00 |
| Libertad National High School | 32,000.00 |
| Paitan Integrated School | 29,000.00 |
| Malasibog Integrated School | 24,000.00 |
| Total, Junior High School | 352,000.00 |
| Senior High School (OSEC-NIR-26-00916) | |

Para sa Kampeon na Escalantehanon. SIGE (Sustainable Initiatives Geared towards Excellence), Escalante. Sa SDO Escalante. May Kaagapay Ka!

Escalante City, Negros Occidental, Philippines

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| | |
|----------------------------------|-------------------|
| Floro Bongco Farm School | 10,000.00 |
| Magsaysay National High School | 10,000.00 |
| Pinapugasan National High School | 23,000.00 |
| Total, Senior High School | 43,000.00 |
| Grand Total | 489,000.00 |

2. Additional MOOE allotment for **Old Poblacion National High School** and **Tamlang National High School** will be sub-allotted through the issuance of Sub-AROs and subsequent NTAs for the cash, upon demand by the said implementing units. However, additional funds of Non-Implementing Units (NON-IUs) will be released through cash advances, supported by pertinent documents in accordance with accounting and budgeting rules and regulations.

3. This additional allotment is intended to adjust the SMOOE allocation based on the actual report of enrollees generated by Learner 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 integrates schools, and schools with new curricular offerings

4. Please note that since said funds are sourced from **FY 2025 GAA**, its immediate utilization is hereby advised, as their validity will lapse by December 31, 2026.

5. Please be guided accordingly.


PETER J. GALIMBA
OIC, Schools Division Superintendent

Reference : As stated
Enclosure : As stated
Allotment : Division Order No. 1, 2019
To be indicated in the perpetual index under the following subjects:
ADDITIONAL MOOE
KC - OSDS-Budget



Republic of the Philippines
DEPARTMENT OF EDUCATION

Central Office

SUB-ALLOTMENT RELEASE ORDER

Sub-Aro - 041

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|--|--|---|--|
| PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: 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-NIR-26-00916 |
| FUND CODE: 01102101 | | ORGANIZATION CODE: 070010100000 | DATE: 12-Mar-26 |
| PURPOSE: <i>To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.</i> | | LEGAL BASIS: FY 2025 General Appropriations Act Republic Act (R.A.) No. 12116 | FISCAL YEAR: FY 2026 |
| To: The Schools Division Superintendent Schools Division Office Negros Island Region (NIR) 070010818009 Region: NIR | | | |
| PARTICULARS | | ALLOTMENT CLASS/ ACCOUNT CODE | AMOUNT AUTHORIZED |
| subsidy to Operating Units | | MOOE 3021408000 | 43,000.00 |
| AMOUNT IN WORDS: <i>*** Forty Three Thousand Pesos Only ***</i> | | | Total: <u>43,000.00</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 74, Book VI of Executive Order No. 282, the incurrance of overalls is prohibited. Parties responsible for the incurrance of overalls 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]
REFYMARK V. TIRADOS
Administrative Officer IV
Off. Finance Service-Budget Division

Approval for Transfer/Downloading of Funds:

[Signature]
ATTY. EDSON PYRON 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

Sub-ARO-040

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|---|--|--|---|
| PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA751 310406100003000 - 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-NIR-26-00702 |
| FUND CODE: 01102101 | | ORGANIZATION CODE: 070010100000 | LEGAL BASIS: FY 2025 General Appropriations Act - Republic Act (R.A.) No. 12146 |
| PURPOSE: <i>To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.</i> | | DATE: 12-Mar-26 | FISCAL YEAR: FY 2026 |
| To: The Schools Division Superintendent Schools Division of Escalante City Negros Island Region (NIR) 070010818000 | | Region: NIR | |
| PARTICULARS | | ALLOTMENT CLASS/ ACCOUNT CODE | AMOUNT AUTHORIZED |
| Subsidy to Operating Unit | | MIOOE 5021408000 | 352,000.00 |
| AMOUNT IN WORDS: <i>Three Hundred Fifty Two Thousand Pesos Only</i> | | Total: | <u>352,000.00</u> |
| NOTE: The MIOOE 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 incurrance of overdrafts is prohibited. Parties responsible for the incurrance 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. HIRADOS
 Administrative Officer IV
 OIC, Finance Service-Budget Division

Approval for Transfer/Downloading of Funds:

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



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

Sub-Ao - 099

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| PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPAS46 310400100002000 - Continuing Appropriations (Operational School Sub-Allotment under transfer) | | REFERENCE: FY 2025 GAAAO dated 01-02-2025 | SUB-ALLOTMENT RELEASE ORDER NO.: OSEC-NIR-26-00485 |
| FUND CODE: 01102101 | | LEGAL BASIS: FY 2025 General Appropriations Act Republic Act (R.A.) No. 12116 | DATE: 12-Mar-26 |
| ORGANIZATION CODE: 070010818000 | | | 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 Ilesanibe City Negros Island Region (NIR) 070010818000 | | | Region : NIR |
| PARTICULARS | | ALLOTMENT CLASS/ ACCOUNT CODE | AMOUNT AUTHORIZED |
| Subsidy to Operating Units | | MOOE - 5921408000 | 94,000.00 |
| AMOUNT IN WORDS: *** Ninety Four Thousand Pesos Only *** | | | Total: <u>94,000.00</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 V of Executive Order No. 292, the incurrance of over-drafts is prohibited. Parties responsible for the incurrance of over-drafts 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. HIRADOS
 Administrative Officer IV
 OIC Finance Service, Budget Division

Approval for Transfer/Downloading of Funds:

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