



Republic of the Philippines  
**Department of Education**  
Region XII  
Schools Division Office of Tacurong City

---

April 16, 2026

**DIVISION MEMORANDUM**

OSDS- 2026 -074

**DOWNLOADING OF ADDITIONAL SCHOOL MAINTENANCE AND OTHER  
OPERATIONAL EXPENSES (MOOE) TO PUBLIC ELEMENTARY, JUNIOR HIGH  
AND SENIOR HIGH SCHOOLS**

To: **Assistant Schools Division Superintendent**  
**Division Chiefs (SGOD and CID)**  
**School Heads**  
**Administrative Personnel (AO II, ADAS II and III)**  
**Both Elementary and Secondary Schools (Non-IUs)**  
**All Others Concerned**  
This Division

1. Pursuant to **Memorandum OUF-2026-555** dated March 6, 2026, this Office shall download the additional MOOE to identified public elementary and secondary schools.
2. To facilitate the release of these funds, recipient schools are directed to prepare and submit the following required documents on or before **April 27, 2026**:
  - a. Work and Financial Plan (WFP)
  - b. Project Procurement Management Plan (PPMP)
  - c. Annual Procurement Plan (APP)
  - d. School Monthly Cash Program (SPMC)
  - e. School Operating Budget (SOB)
3. Attached is the allocation list of recipient schools for your reference.
4. For your information and prompt compliance.

  
**GILDO G. MOSQUEDA, CEO VI**  
Schools Division Superintendent

Enclosures: As stated

Reference:

To be included in the perpetual Index under

BUDGET      SCHOOLS

SM/BUDGET/MEMO/DOWNLOADING OF ADDITIONAL MOOE TO PUBLIC ELEMENTARY, JHS & SHS/APRIL 16, 2026

---



**Address:** Alunan Highway, Poblacion, Tacurong City 9800  
**Telephone Numbers:** (064)-200-6316; 0919-065-6425  
**Email:** [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)  
**Website:** [depedtacurong.org](http://depedtacurong.org)



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 :** *[Signature]* **ATTY. EDSON BYRON K. SY**  
 Assistant Secretary  
 OIC, Office of the Undersecretary for Finance  
*see 9 14 17/3/26*

**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:

<i>Annex</i>	<i>Level</i>	<i>Amount</i>	<i>Funding Year</i>
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
<b>Total</b>		<b>P722,345,000.00</b>	

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. 2019<sup>1</sup> and the applicable COA rules and regulations.

Please be guided accordingly.

<sup>1</sup> 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"



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	Region	Division	School Name	Municipality	MOOE Allocation (in Pesos)
131216	Region XII - SOCCSKSARGEN	Division of Tacurong City	Casilda P. Venus ES	CITY OF TACURONG	10,000
131218	Region XII - SOCCSKSARGEN	Division of Tacurong City	San Emmanuel ES	CITY OF TACURONG	24,000
131224	Region XII - SOCCSKSARGEN	Division of Tacurong City	Dr. Manuel J. Grino CES	CITY OF TACURONG	18,000
131227	Region XII - SOCCSKSARGEN	Division of Tacurong City	San Antonio ES	CITY OF TACURONG	10,000
502107	Region XII - SOCCSKSARGEN	Division of Tacurong City	Abang Suizo Integrated School	CITY OF TACURONG	55,000
131231	Region XII - SOCCSKSARGEN	Division of Tacurong City	J. Hector Lacson Elementary School	CITY OF TACURONG	16,000
	<b>Grand Total</b>				<b>133,000</b>

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	Region	Division	School Name	Municipality	MOOE Allocation (in Pesos)
304622	Region XII - SOCCSKSARGEN	Division of Tacurong City	San Emmanuel National High School	CITY OF TACURONG	63,000
502107	Region XII - SOCCSKSARGEN	Division of Tacurong City	Abang Suizo Integrated School	CITY OF TACURONG	323,000
304620	Region XII - SOCCSKSARGEN	Division of Tacurong City	Rajah Muda National High School	CITY OF TACURONG	48,000
326101	Region XII - SOCCSKSARGEN	Division of Tacurong City	Upper Katungal National High School	CITY OF TACURONG	10,000
	<b>Grand Total</b>				<b>444,000</b>

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	Region	Division	School Name	Municipality	MOOE Allocation (in Pesos)
326102	Region XII - SOCCSKSARGEN	Division of Tacurong City	San Pablo National High School	CITY OF TACURONG	10,000
304579	Region XII - SOCCSKSARGEN	Division of Tacurong City	Apolinario S. Bernardo Memorial National High School	CITY OF TACURONG	14,000
326101	Region XII - SOCCSKSARGEN	Division of Tacurong City	Upper Katungal National High School	CITY OF TACURONG	59,000
<b>Grand Total</b>					<b>83,000</b>