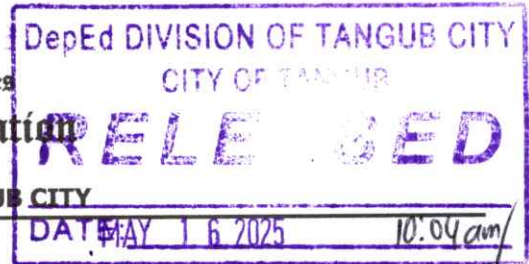




Republic of the Philippines
Department of Education
Region X
SCHOOLS DIVISION OF TANGUB CITY



April 24, 2025

DepEd MEMORANDUM
No. 107, s. 2025

**PROVISION OF ADDITIONAL ALLOCATION FOR SCHOOL MAINTENANCE AND
OTHER OPERATING EXPENSES (MOOE) TO PUBLIC ELEMENTARY AND SENIOR
HIGH SCHOOLS**

To: Public Elementary and Secondary School Heads
Bookkeepers/ADAs
Cluster Schools Team Leaders
All Others Concerned

1. This Office received transfer of funds as additional School Maintenance and Other Operating Expenses (MOOE) for Public Elementary and Senior High School through Sub-Allotment Release Order No OSEC-10-25-01306 dated March 26, 2025 and OSEC-10-25-01741 dated March 27, 2025, amounting to Two Hundred Eighty-Nine Thousand Pesos (Php289, 000.00) for public elementary schools and Three Hundred Forty-Six Thousand (Php346, 000.00) for public senior high schools, respectively.
2. Please note that the Sub-ARO is a Continuing Appropriation and valid for obligation until December 31, 2025
3. Additionally, the amount stipulated in the Sub-ARO is the adjustment to the MOOE allocation of schools based on their actual number of enrollees in addition to their MOOE allocation using the partial normative formula provided under the FY 2025 General Appropriations Act (GAA) which was comprehensively released to the respective operating units.
4. The use of the said funds shall be subject to the provision stated under DepEd Order No. 08, s. 2019 dated May 2, 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".
5. Attached herewith, for your reference are annexes showing the MOOE allocation of identified schools in elementary and senior high schools respectively.

Address: Anecito Siete St. Mantic, Tangub City
Telephone No: (088) 530 - 5988
Email: tangub.city@depd.gov.ph
Website: www.tangub.depded.gov.ph



Doc. Ref. Code	SDO-OSDS-F001	Rev	00
Effectivity	08.16.2024	Page	1 of 1



Republic of the Philippines
Department of Education
Region X
SCHOOLS DIVISION OF TANGUB CITY

6. All concerned school heads and bookkeepers of identified schools listed are requested to prepare all budgetary plans for the downloading of the said funds.
7. Immediate dissemination of this Memorandum is desired.

SHAMBAEH A. ABANTAS-USMAN, PhD., CESO VI
Schools Division Superintendent

Encl: As stated

References: SUB-ARO NO. OSEC-10-25-01306 AND OSEC-10-25-01741
MEMORANDUM FSBD-2025-015
MEMORANDUM OUF-2025-0271

To be indicated in the **Perpetual Index**
Under the following subjects:

MOOE FUND UTILIZATION ALLOCATION SCHOOLS

OSDS/MCS PROVISION OF ADDITIONAL ALLOCATION FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES
(MOOE) TO PUBLIC ELEMENTARY AND SENIOR HIGH SCHOOLS

April 24, 2025



Address: Anecito Siete St. Mantic, Tangub City
Telephone No: (088) 530 – 5988
Email: tangub.city@deped.gov.ph
Website: www.tangub.deped.gov.ph

Doc. Ref. Code	SDO-OSDS-F001	Rev	00
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Annex A.

LIST OF MOOE ALLOCATION OF IDENTIFIED SCHOOLS - ELEMENTARY

NAME OF SCHOOL	MOOE ALLOCATION (In Pesos)
1 SAN APOLINARIO ELEMENTARY SCHOOL	13,000.00
2 TANGUB CITY CENTRAL SCHOOL	11,000.00
3 KIMAT ELEMENTARY SCHOOL	10,000.00
4 POLAO INTEGRATED SCHOOL	44,000.00
5 BITOON PRIMARY SCHOOL	10,000.00
6 CAPALARAN WESTELEMENTARY SCHOOL	10,000.00
7 ISIDRO D. TAN ELEMENTARY SCHOOL	10,000.00
8 TITURON ELEMENTARY SCHOOL	10,000.00
9 MALORO INTEGRATED SCHOOL	10,000.00
10 SAN ANTONIO ELEMENTARY SCHOOL	10,000.00
11 PANGABUAN INTEGRATED SCHOOL	10,000.00
12 SAN VICENTE ELEMENTARY SCHOOL	10,000.00
13 SICOT ELEMENTARY SCHOOL	10,000.00
14 SIMASAY ELEMENTARY SCHOOL	10,000.00
15 SUMIRAP CENTRAL SCHOOL	10,000.00
16 TUMATYAG PRIMARY SCHOOL	10,000.00
17 BINTANA INTEGRATED SCHOOL	45,000.00
18 PAITON INTEGRATED SCHOOL	46,000.00
TOTAL	289,000.00

Annex B.**LIST OF MOOE ALLOCATION OF IDENTIFIED SCHOOLS - SHS**

NAME OF SCHOOL	MOOE ALLOCATION (In Pesos)
1 BANGLAY NATIONA HIGH SCHOOL	68,000.00
2 BONGABONG NATIONAL HIGH SCHOOL	34,000.00
3 SILANGIT NATIONAL HIGH SCHOOL	55,000.00
4 CANIANHGAN NATIONAL HIGH SCHOOL	33,000.00
5 MAYOR ALFONSO TAN HIGH SCHOOL	14,000.00
6 SIMASAY NATIONAL HIGH SCHOOL	39,000.00
7 POLAO INTEGRATED SCHOOL	33,000.00
8 MALORO INTEGRATED SCHOOL	58,000.00
9 BINTANA INTEGRATED SCHOOL	12,000.00
TOTAL	346,000.00



RECEIVED

DATE: 1 APR 2025

BY:

Republic of the Philippines
DEPARTMENT OF EDUCATION
Central Office

SUB-ALLOTMENT RELEASE ORDER
Fiscal Year 2025

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA348 310400100002000 - Continuing Appropriations Operation of Schools - Elementary (Kinder to Grade 6)		REFERENCE: FY 2024 GAAAO dated 01/02/2024	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-10-25-01306
FUND CODE: 01102101		LEGAL BASIS: FY 2024 GAA R.A. No. 11975 (Continuing Appropriations)	DATE: 26-Mar-25
ORGANIZATION CODE: 070010100000		FISCAL YEAR: FY 2025	
PURPOSE: Transfer of funds as additional School Maintenance and Other Operating Expenses (MOOE) for Public Elementary.			
To: The Schools Division Superintendent Schools Division of Tanguib City DepEd - Region X 070010810013			Region : 10
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	289,000.00
AMOUNT IN WORDS: *** Two Hundred Eighty Nine Thousand Pesos Only ***			Total: <u>289,000.00</u>
NOTE: The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2025.			

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:

CHOLITA F. TIONG
Chief Administrative Officer
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
FINANCE SERVICE – BUDGET DIVISION

MEMORANDUM
FSBD-2025-015

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

THROUGH : **CHOLITA F. TIONG**
Chief Administrative Officer
OIC-Office of the Director IV, Finance Service

FROM : **MARIA-ELEN D. DEMONTEVERDE**
Supervising Administrative Officer
OIC-Budget Division

SUBJECT : **PROVISION OF ADDITIONAL ALLOCATION FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) TO PUBLIC ELEMENTARY, JUNIOR AND SENIOR HIGH SCHOOLS**

DATE : **MARCH 18, 2025**

Authority is hereby requested to download additional funds to DepEd-managed public elementary, junior, and senior high schools through the issuance of Sub-Allotment Release Order (Sub-ARO) to the respective Schools Division Offices (SDOs) in the aggregate amount of **FIVE HUNDRED THIRTY-EIGHT MILLION EIGHT HUNDRED TWENTY-NINE THOUSAND PESOS ONLY (P538,829,000.00)**.

Please note that the amount requested is the **adjustment** to the MOOE allocation of schools based on their actual number of enrollees in addition to their MOOE allocation using the partial normative formula provided under the FY 2025 General Appropriations Act which was comprehensively released to respective operating units. This request also includes the MOOE allocation for newly established schools and newly converted integrated schools based on the latest data reported in the Learners Information System (LIS) for SY 2024-2025 as of January 30, 2025.

Additionally, the total amount requested is chargeable against the **contingent funds** lodged in the Central Office under the Operations of Schools. The use of the said funds shall be subject to the provisions stated under DepEd Order No. 08, s. 2019¹ dated May 2, 2019.

Attached herewith, for your reference are annexes showing the MOOE allocation by school, summarized as follows:

Annex	Level	Amount	PMIS Activity Code	Funding Year
A	ES	P220,560,000.00	AC-25-DepEd-CO-SMOOEKto6-P001	FY 2024 Continuing Appro.
B	JHS	P107,437,000.00	AC-25-DepEd-CO-SMOOE7TO10-P001	FY 2024 Continuing Appro.
C	SHS	P210,832,000.00	AC-25-DepEd-CO-SMOOE11TO12-P001	FY 2024 Continuing Appro.
Total		P538,829,000.00		

For approval.

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
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM

OUF-2025- **0271**

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

FROM :  **ATTY. EDSON BYRON K. SY**
Assistant Secretary
Officer-In-Charge 
Office of the Undersecretary for Finance

SUBJECT : PROVISION OF ADDITIONAL ALLOCATION FOR SCHOOL
MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) TO
PUBLIC ELEMENTARY, JUNIOR AND SENIOR HIGH SCHOOLS

DATE : MARCH 18, 2025

This Office shall download additional funds to DepEd-managed public elementary, junior, and senior high schools through the issuance of Sub-Allotment Release Order (Sub-ARO) to the respective Schools Division Offices (SDOs) in the aggregate amount of **FIVE HUNDRED THIRTY-EIGHT MILLION EIGHT HUNDRED TWENTY-NINE THOUSAND PESOS ONLY (P538,829,000.00)**.

This additional allotment is intended to **adjust** the MOOE allocation provided under the FY 2025 General Appropriations Act which was comprehensively released to the operating units. The adjustments also include MOOE allocation for newly established and newly converted integrated schools based on the latest data reported in the Learners Information System (LIS) for SY 2024-2025 as of January 30, 2025. The use of the said funds shall be subject to the provisions stated under DepEd Order No. 8, s. 2019¹ dated May 2, 2019.

Attached herewith, for your reference, are annexes showing the MOOE allocation by school, summarized as follows:

Annex	Level	Amount	Funding Year
A	Elementary Schools	P220,560,000.00	FY 2024 Continuing Appropriation
B	Junior High Schools	P107,437,000.00	FY 2024 Continuing Appropriation
C	Senior High Schools	P210,832,000.00	FY 2024 Continuing Appropriation
Total		P538,829,000.00	

Please be guided accordingly.

Copy furnished:
OFFICE OF THE SECRETARY

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"

Department of Education - Office of the Secretary				
Additional MOOE Allocation for FY 2025 (FY 2024 GAA, Continuing Appropriation)				
Regional Summary, Amount in Pesos				
Region	Operation of Schools			
	Elementary School (ANNEX A)	Junior High School (ANNEX B)	Senior High School (ANNEX C)	Total
National Capital Region (NCR)	3,038,000.00	3,267,000.00	5,636,000.00	11,941,000.00
Region I - Ilocos	10,716,000.00	4,253,000.00	14,966,000.00	29,935,000.00
Cordillera Administrative Region (CAR)	8,163,000.00	1,979,000.00	9,907,000.00	20,049,000.00
Region II - Cagayan Valley	15,221,000.00	4,284,000.00	7,399,000.00	26,904,000.00
Region III - Central Luzon	20,177,000.00	14,049,000.00	25,524,000.00	59,750,000.00
Region IVA - CALABARZON	21,801,000.00	9,448,000.00	14,969,000.00	46,218,000.00
Region IVB - MIMAROPA	6,845,000.00	1,720,000.00	9,868,000.00	18,433,000.00
Region V - Bicol	10,606,000.00	15,633,000.00	17,275,000.00	43,514,000.00
Region VI - Western Visayas	19,116,000.00	5,309,000.00	9,740,000.00	34,165,000.00
Region VII - Central Visayas	15,182,000.00	16,967,000.00	23,995,000.00	56,144,000.00
Region VIII - Eastern Visayas	15,347,000.00	650,000.00	9,318,000.00	25,315,000.00
Region IX - Zamboanga Peninsula	11,061,000.00	7,922,000.00	11,985,000.00	30,968,000.00
Region X - Northern Mindanao	20,300,000.00	5,220,000.00	12,214,000.00	37,734,000.00
Region XI - Davao	15,395,000.00	7,012,000.00	11,646,000.00	34,053,000.00
Region XII - SOCCSKSARGEN	15,802,000.00	3,730,000.00	9,793,000.00	29,325,000.00
Region XIII - CARAGA	11,790,000.00	5,994,000.00	16,597,000.00	34,381,000.00
Grand Total	220,560,000.00	107,437,000.00	210,832,000.00	538,829,000.00

Department of Education - Office of the Secretary

Additional MOOE Allocation for FY 2025 (FY 2024 GAA, Continuing Appropriation)

Summary by SDO, Amount in Pesos

Region/Division	Operation of Schools			Total
	Elementary School (ANNEX A)	Junior High School (ANNEX B)	Senior High School (ANNEX C)	
Region X - Northern Mindanao	20,300,000.00	5,220,000.00	12,214,000.00	37,734,000.00
Division of Bukidnon	4,692,000.00	1,865,000.00	4,582,000.00	11,139,000.00
Division of Cagayan de Oro City	675,000.00	365,000.00	1,526,000.00	2,566,000.00
Division of Camiguin	142,000.00	-	301,000.00	443,000.00
Division of El Salvador City	72,000.00	-	399,000.00	471,000.00
Division of Gingoog City	745,000.00	-	765,000.00	1,510,000.00
Division of Iligan City	684,000.00	10,000.00	715,000.00	1,409,000.00
Division of Lanao del Norte	3,862,000.00	29,000.00	545,000.00	4,436,000.00
Division of Malaybalay City	1,011,000.00	1,370,000.00	425,000.00	2,806,000.00
Division of Misamis Occidental	2,907,000.00	250,000.00	941,000.00	4,098,000.00
Division of Misamis Oriental	3,794,000.00	945,000.00	1,114,000.00	5,853,000.00
Division of Oroquieta City	460,000.00	-	298,000.00	758,000.00
Division of Ozamiz City	633,000.00	-	101,000.00	734,000.00
Division of Tangub City	289,000.00	-	346,000.00	635,000.00
Division of Valencia City	334,000.00	386,000.00	156,000.00	876,000.00
Region XI - Davao	15,395,000.00	7,012,000.00	11,646,000.00	34,053,000.00
Division of Davao City	4,682,000.00	986,000.00	2,276,000.00	7,944,000.00
Division of Davao de Oro	2,363,000.00	75,000.00	1,910,000.00	4,348,000.00
Division of Davao del Norte	1,767,000.00	870,000.00	1,575,000.00	4,212,000.00
Division of Davao del Sur	652,000.00	1,174,000.00	1,285,000.00	3,111,000.00
Division of Davao Occidental	1,514,000.00	1,725,000.00	608,000.00	3,847,000.00
Division of Davao Oriental	3,629,000.00	862,000.00	1,252,000.00	5,743,000.00
Division of Digos City	99,000.00	788,000.00	250,000.00	1,137,000.00
Division of Island Garden City of Samal	95,000.00	-	1,266,000.00	1,361,000.00
Division of Mati City	178,000.00	479,000.00	807,000.00	1,464,000.00
Division of Panabo City	137,000.00	53,000.00	348,000.00	538,000.00
Division of Tagum City	279,000.00	-	69,000.00	348,000.00
Region XII - SOCCSKSARGEN	15,802,000.00	3,730,000.00	9,793,000.00	29,325,000.00
Division of Cotabato	2,938,000.00	1,574,000.00	3,828,000.00	8,340,000.00
Division of General Santos City	222,000.00	82,000.00	640,000.00	944,000.00
Division of Kidapawan City	361,000.00	-	749,000.00	1,110,000.00
Division of Koronadal City	50,000.00	-	-	50,000.00
Division of Sarangani	3,787,000.00	370,000.00	1,836,000.00	5,993,000.00
Division of South Cotabato	3,995,000.00	666,000.00	1,245,000.00	5,906,000.00
Division of Sultan Kudarat	4,294,000.00	905,000.00	1,245,000.00	6,444,000.00
Division of Tacurong City	155,000.00	133,000.00	250,000.00	538,000.00
Region XIII - CARAGA	11,790,000.00	5,994,000.00	16,597,000.00	34,381,000.00
Division of Agusan del Norte	529,000.00	1,518,000.00	1,390,000.00	3,437,000.00
Division of Agusan del Sur	3,814,000.00	1,232,000.00	5,526,000.00	10,572,000.00
Division of Bayugan City	127,000.00	1,005,000.00	460,000.00	1,592,000.00
Division of Bislig City	163,000.00	-	437,000.00	600,000.00
Division of Butuan City	665,000.00	-	911,000.00	1,576,000.00
Division of Cabadbaran City	215,000.00	10,000.00	86,000.00	311,000.00
Division of Dinagat Island	261,000.00	13,000.00	1,761,000.00	2,035,000.00
Division of Siargao	831,000.00	380,000.00	1,409,000.00	2,620,000.00
Division of Surigao City	399,000.00	-	1,042,000.00	1,441,000.00
Division of Surigao del Norte	488,000.00	50,000.00	650,000.00	1,188,000.00
Division of Surigao del Sur	4,140,000.00	1,277,000.00	2,901,000.00	8,318,000.00
Division of Tandag City	158,000.00	509,000.00	24,000.00	691,000.00
Grand Total	220,560,000.00	107,437,000.00	210,832,000.00	538,829,000.00

Prepared by:



MARIA-BELEN D. DEMONTEVERDE
Supervising Administrative Officer
OIC, Budget Division - Finance Service

Approved by:



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

ADDITIONAL MOOE ALLOCATION FOR FY 2025					ANNEX A
P/A/P: 310400100002000 - OPERATION OF SCHOOLS - ELEMENTARY					
FUND SOURCE: FY 2024 GAA, CONTINUING APPROPRIATION					
BEIS School ID	Region	Division	School Name	Municipality	MOOE Allocation (in Pesos)
502054	Region X - Northern Mindanao	Division of Ozamiz City	Capucan Integrated School	OZAMIS CITY	78,000
128182	Region X - Northern Mindanao	Division of Ozamiz City	Guimad Elementary School	OZAMIS CITY	10,000
501209	Region X - Northern Mindanao	Division of Ozamiz City	Marcelino C. Regis Integrated School	OZAMIS CITY	80,000
502413	Region X - Northern Mindanao	Division of Ozamiz City	Guingona Integrated School	OZAMIS CITY	34,000
128190	Region X - Northern Mindanao	Division of Ozamiz City	Balintawak Elementary School	OZAMIS CITY	10,000
128191	Region X - Northern Mindanao	Division of Ozamiz City	Bongbong Elementary School	OZAMIS CITY	10,000
128195	Region X - Northern Mindanao	Division of Ozamiz City	Gala Elementary School	OZAMIS CITY	10,000
128196	Region X - Northern Mindanao	Division of Ozamiz City	Gregorio A. Saquin Elementary School	OZAMIS CITY	10,000
128203	Region X - Northern Mindanao	Division of Ozamiz City	Narciso B. Ledesma Central School	OZAMIS CITY	47,000
500699	Region X - Northern Mindanao	Division of Ozamiz City	Cogon Integrated School	OZAMIS CITY	37,000
501205	Region X - Northern Mindanao	Division of Ozamiz City	Cruz Lanzado Saligan Integrated School	OZAMIS CITY	67,000
501206	Region X - Northern Mindanao	Division of Ozamiz City	Jacinto Nemenzo Integrated School	OZAMIS CITY	69,000
502051	Region X - Northern Mindanao	Division of Ozamiz City	Sancho Capa Integrated School	OZAMIS CITY	75,000
502410	Region X - Northern Mindanao	Division of Ozamiz City	Dimaluna Integrated School	OZAMIS CITY	25,000
Division of Ozamiz City Total					633,000
128214	Region X - Northern Mindanao	Division of Tangub City	San Apolinario ES	TANGUB CITY	13,000
128217	Region X - Northern Mindanao	Division of Tangub City	Tangub City CS	TANGUB CITY	11,000
128226	Region X - Northern Mindanao	Division of Tangub City	Kimat ES	TANGUB CITY	10,000
501036	Region X - Northern Mindanao	Division of Tangub City	Polao Integrated School	TANGUB CITY	44,000
128220	Region X - Northern Mindanao	Division of Tangub City	Bitoon PS	TANGUB CITY	10,000
128223	Region X - Northern Mindanao	Division of Tangub City	Capalaran West ES	TANGUB CITY	10,000
128225	Region X - Northern Mindanao	Division of Tangub City	Isidro D. Tan ES	TANGUB CITY	10,000
128235	Region X - Northern Mindanao	Division of Tangub City	Tituron ES	TANGUB CITY	10,000
500750	Region X - Northern Mindanao	Division of Tangub City	Maloro Integrated School	TANGUB CITY	10,000
128213	Region X - Northern Mindanao	Division of Tangub City	San Antonio ES	TANGUB CITY	10,000
500752	Region X - Northern Mindanao	Division of Tangub City	Pangabuan Integrated School	TANGUB CITY	10,000
128253	Region X - Northern Mindanao	Division of Tangub City	San Vicente ES	TANGUB CITY	10,000
128254	Region X - Northern Mindanao	Division of Tangub City	Sicot ES	TANGUB CITY	10,000
128256	Region X - Northern Mindanao	Division of Tangub City	Simasay ES	TANGUB CITY	10,000
128257	Region X - Northern Mindanao	Division of Tangub City	Sumirap Central School	TANGUB CITY	10,000
239001	Region X - Northern Mindanao	Division of Tangub City	Tumatyang Primary School	TANGUB CITY	10,000
501029	Region X - Northern Mindanao	Division of Tangub City	Blintana Integrated School	TANGUB CITY	45,000
501786	Region X - Northern Mindanao	Division of Tangub City	Palton Integrated School	TANGUB CITY	46,000
Division of Tangub City Total					289,000
126843	Region X - Northern Mindanao	Division of Valencia City	Lilingayon ES	CITY OF VALENCIA	10,000
500705	Region X - Northern Mindanao	Division of Valencia City	Mt. Nebo Integrated School	CITY OF VALENCIA	23,000
501121	Region X - Northern Mindanao	Division of Valencia City	Cambangan Integrated School	CITY OF VALENCIA	13,000
502357	Region X - Northern Mindanao	Division of Valencia City	Migtulod Integrated School	CITY OF VALENCIA	55,000
502364	Region X - Northern Mindanao	Division of Valencia City	Tandacol Integrated School	CITY OF VALENCIA	45,000
502363	Region X - Northern Mindanao	Division of Valencia City	Sinabuagan Integrated School	CITY OF VALENCIA	11,000
500703	Region X - Northern Mindanao	Division of Valencia City	Dagatkidavao Integrated School	CITY OF VALENCIA	10,000
502352	Region X - Northern Mindanao	Division of Valencia City	Buco-Sinait Integrated School	CITY OF VALENCIA	36,000
502360	Region X - Northern Mindanao	Division of Valencia City	Pantaron Integrated School	CITY OF VALENCIA	55,000
500704	Region X - Northern Mindanao	Division of Valencia City	Lourdes Integrated School	CITY OF VALENCIA	10,000
126839	Region X - Northern Mindanao	Division of Valencia City	Dabongdabong ES	CITY OF VALENCIA	10,000
501123	Region X - Northern Mindanao	Division of Valencia City	San Isidro Integrated School	CITY OF VALENCIA	10,000
126870	Region X - Northern Mindanao	Division of Valencia City	CONCEPCION ELEMENTARY SCHOOL	CITY OF VALENCIA	10,000
500702	Region X - Northern Mindanao	Division of Valencia City	Banilag Integrated School	CITY OF VALENCIA	13,000
502353	Region X - Northern Mindanao	Division of Valencia City	Bulacao Integrated School	CITY OF VALENCIA	13,000
502362	Region X - Northern Mindanao	Division of Valencia City	San Vicente Integrated School	CITY OF VALENCIA	10,000
Division of Valencia City Total					334,000
Region X - Northern Mindanao Total					20,300,000
129465	Region XI - Davao	Division of Davao City	Bala ES	DAVAO CITY	10,000
129470	Region XI - Davao	Division of Davao City	Malalan ES	DAVAO CITY	10,000
133139	Region XI - Davao	Division of Davao City	Luyan Elementary School	DAVAO CITY	20,000
206007	Region XI - Davao	Division of Davao City	Kidali ES	DAVAO CITY	10,000
502240	Region XI - Davao	Division of Davao City	Sumpitan Integrated School	DAVAO CITY	93,000
502241	Region XI - Davao	Division of Davao City	Mangas-As Integrated School	DAVAO CITY	72,000
129489	Region XI - Davao	Division of Davao City	Atan-Owe ES	DAVAO CITY	10,000
129493	Region XI - Davao	Division of Davao City	C.B. Bangoy Sr. ES	DAVAO CITY	27,000
129495	Region XI - Davao	Division of Davao City	Lourdes ES	DAVAO CITY	10,000
129497	Region XI - Davao	Division of Davao City	NRDP ES	DAVAO CITY	10,000
129498	Region XI - Davao	Division of Davao City	Rizal ES	DAVAO CITY	12,000
132406	Region XI - Davao	Division of Davao City	Cabagaayan Elementary School	DAVAO CITY	10,000
501405	Region XI - Davao	Division of Davao City	Bayabas Integrated School	DAVAO CITY	20,000
129504	Region XI - Davao	Division of Davao City	Acacia ES	DAVAO CITY	17,000
129507	Region XI - Davao	Division of Davao City	Cabantian ES	DAVAO CITY	10,000
129512	Region XI - Davao	Division of Davao City	Galon ES	DAVAO CITY	35,000
129513	Region XI - Davao	Division of Davao City	Teofilo Fernandez ES	DAVAO CITY	12,000
501065	Region XI - Davao	Division of Davao City	Pilar P. Rodriguez Integrated School	DAVAO CITY	63,000
502020	Region XI - Davao	Division of Davao City	Mudlang Integrated School	DAVAO CITY	78,000
129529	Region XI - Davao	Division of Davao City	San Miguel ES	DAVAO CITY	10,000
129530	Region XI - Davao	Division of Davao City	Sto. Nino Elementary School	DAVAO CITY	10,000
501062	Region XI - Davao	Division of Davao City	Pablo M. Piatos, Sr. Integrated School	DAVAO CITY	58,000
502024	Region XI - Davao	Division of Davao City	Gatungan Integrated School	DAVAO CITY	46,000
502191	Region XI - Davao	Division of Davao City	Fatima Integrated School	DAVAO CITY	59,000
129532	Region XI - Davao	Division of Davao City	Cawayan ES	DAVAO CITY	12,000
129534	Region XI - Davao	Division of Davao City	Joaquin ES	DAVAO CITY	28,000



Republic of the Philippines
DEPARTMENT OF EDUCATION

Central Office

SUB-ALLOTMENT RELEASE ORDER

Fiscal Year 2025

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA358 310400100004000 - Continuing Appropriations Operation of Schools - Senior High School (Grade 11 to Grade 12)		REFERENCE: FY 2024 GAAAO dated 01/02/2024	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-10-25-01741
		LEGAL BASIS: FY 2024 GAA R.A. No. 11975 (Continuing Appropriations)	DATE: 27-Mar-25
FUND CODE: 01102101	ORGANIZATION CODE: 070010100000		FISCAL YEAR: FY 2025
PURPOSE: Transfer of funds as additional School Maintenance and Other Operating Expenses (MOOE) for Public Senior High School.			
To: The Schools Division Superintendent Schools Division of Tanguib City DepEd - Region X 070010810013			Region : 10
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	346,000.00
AMOUNT IN WORDS: *** Three Hundred Forty Six Thousand Pesos Only ***			Total: <u>346,000.00</u>
NOTE: The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2025.			

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:

CHOLITA F. TIONG
Chief Administrative Officer
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
FINANCE SERVICE – BUDGET DIVISION

MEMORANDUM
FSBD-2025-015

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

THROUGH : **CHOLITA F. TIONG**
Chief Administrative Officer
OIC-Office of the Director IV, Finance Service

FROM : **MARIA BELEN D. DEMONTEVERDE**
Supervising Administrative Officer
OIC-Budget Division

SUBJECT : **PROVISION OF ADDITIONAL ALLOCATION FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) TO PUBLIC ELEMENTARY, JUNIOR AND SENIOR HIGH SCHOOLS**

DATE : **MARCH 18, 2025**

Authority is hereby requested to download additional funds to DepEd-managed public elementary, junior, and senior high schools through the issuance of Sub-Allotment Release Order (Sub-ARO) to the respective Schools Division Offices (SDOs) in the aggregate amount of **FIVE HUNDRED THIRTY-EIGHT MILLION EIGHT HUNDRED TWENTY-NINE THOUSAND PESOS ONLY (P538,829,000.00)**.

Please note that the amount requested is the **adjustment** to the MOOE allocation of schools based on their actual number of enrollees in addition to their MOOE allocation using the partial normative formula provided under the FY 2025 General Appropriations Act which was comprehensively released to respective operating units. This request also includes the MOOE allocation for newly established schools and newly converted integrated schools based on the latest data reported in the Learners Information System (LIS) for SY 2024-2025 as of January 30, 2025.

Additionally, the total amount requested is chargeable against the **contingent funds** lodged in the Central Office under the Operations of Schools. The use of the said funds shall be subject to the provisions stated under DepEd Order No. 08, s. 2019¹ dated May 2, 2019.

Attached herewith, for your reference are annexes showing the MOOE allocation by school, summarized as follows:

Annex	Level	Amount	PMIS Activity Code	Funding Year
A	ES	P220,560,000.00	AC-25-DepEd-CO-SMOOEKto6-P001	FY 2024 Continuing Appro.
B	JHS	P107,437,000.00	AC-25-DepEd-CO-SMOOE7TO10-P001	FY 2024 Continuing Appro.
C	SHS	P210,832,000.00	AC-25-DepEd-CO-SMOOE11TO12-P001	FY 2024 Continuing Appro.
Total		P538,829,000.00		

For approval.

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
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2025- 0271

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

FROM :  **ATTY. EDSON BYRON K. SY**
Assistant Secretary
Officer-In-Charge 
Office of the Undersecretary for Finance

SUBJECT : PROVISION OF ADDITIONAL ALLOCATION FOR SCHOOL
MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) TO
PUBLIC ELEMENTARY, JUNIOR AND SENIOR HIGH SCHOOLS

DATE : MARCH 18, 2025

This Office shall download additional funds to DepEd-managed public elementary, junior, and senior high schools through the issuance of Sub-Allotment Release Order (Sub-ARO) to the respective Schools Division Offices (SDOs) in the aggregate amount of **FIVE HUNDRED THIRTY-EIGHT MILLION EIGHT HUNDRED TWENTY-NINE THOUSAND PESOS ONLY (P538,829,000.00)**.

This additional allotment is intended to **adjust** the MOOE allocation provided under the FY 2025 General Appropriations Act which was comprehensively released to the operating units. The adjustments also include MOOE allocation for newly established and newly converted integrated schools based on the latest data reported in the Learners Information System (LIS) for SY 2024-2025 as of January 30, 2025. The use of the said funds shall be subject to the provisions stated under DepEd Order No. 8, s. 2019¹ dated May 2, 2019.

Attached herewith, for your reference, are annexes showing the MOOE allocation by school, summarized as follows:

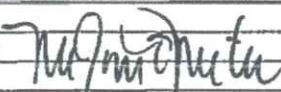
Annex	Level	Amount	Funding Year
A	Elementary Schools	P220,560,000.00	FY 2024 Continuing Appropriation
B	Junior High Schools	P107,437,000.00	FY 2024 Continuing Appropriation
C	Senior High Schools	P210,832,000.00	FY 2024 Continuing Appropriation
Total		P538,829,000.00	

Please be guided accordingly.

Copy furnished:
OFFICE OF THE SECRETARY

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"

Department of Education - Office of the Secretary				
Additional MOOE Allocation for FY 2025 (FY 2024 GAA, Continuing Appropriation)				
Regional Summary, Amount in Pesos				
Region	Operation of Schools			
	Elementary School (ANNEX A)	Junior High School (ANNEX B)	Senior High School (ANNEX C)	Total
National Capital Region (NCR)	3,038,000.00	3,267,000.00	5,636,000.00	11,941,000.00
Region I - Ilocos	10,716,000.00	4,253,000.00	14,966,000.00	29,935,000.00
Cordillera Administrative Region (CAR)	8,163,000.00	1,979,000.00	9,907,000.00	20,049,000.00
Region II - Cagayan Valley	15,221,000.00	4,284,000.00	7,399,000.00	26,904,000.00
Region III - Central Luzon	20,177,000.00	14,049,000.00	25,524,000.00	59,750,000.00
Region IVA - CALABARZON	21,801,000.00	9,448,000.00	14,969,000.00	46,218,000.00
Region IVB - MIMAROPA	6,845,000.00	1,720,000.00	9,868,000.00	18,433,000.00
Region V - Bicol	10,606,000.00	15,633,000.00	17,275,000.00	43,514,000.00
Region VI - Western Visayas	19,116,000.00	5,309,000.00	9,740,000.00	34,165,000.00
Region VII - Central Visayas	15,182,000.00	16,967,000.00	23,995,000.00	56,144,000.00
Region VIII - Eastern Visayas	15,347,000.00	650,000.00	9,318,000.00	25,315,000.00
Region IX - Zamboanga Peninsula	11,061,000.00	7,922,000.00	11,985,000.00	30,968,000.00
Region X - Northern Mindanao	20,300,000.00	5,220,000.00	12,214,000.00	37,734,000.00
Region XI - Davao	15,395,000.00	7,012,000.00	11,646,000.00	34,053,000.00
Region XII - SOCCSKSARGEN	15,802,000.00	3,730,000.00	9,793,000.00	29,325,000.00
Region XIII - CARAGA	11,790,000.00	5,994,000.00	16,597,000.00	34,381,000.00
Grand Total	220,560,000.00	107,437,000.00	210,832,000.00	538,829,000.00

Department of Education - Office of the Secretary				
Additional MOOE Allocation for FY 2025 (FY 2024 GAA, Continuing Appropriation)				
Summary by SDO, Amount in Pesos				
Region/Division	Operation of Schools			Total
	Elementary School (ANNEX A)	Junior High School (ANNEX B)	Senior High School (ANNEX C)	
Region X - Northern Mindanao	20,300,000.00	5,220,000.00	12,214,000.00	37,734,000.00
Division of Bukidnon	4,692,000.00	1,865,000.00	4,582,000.00	11,139,000.00
Division of Cagayan de Oro City	675,000.00	365,000.00	1,526,000.00	2,566,000.00
Division of Camiguin	142,000.00	-	301,000.00	443,000.00
Division of El Salvador City	72,000.00	-	399,000.00	471,000.00
Division of Gingoog City	745,000.00	-	765,000.00	1,510,000.00
Division of Iligan City	684,000.00	10,000.00	715,000.00	1,409,000.00
Division of Lanao del Norte	3,862,000.00	29,000.00	545,000.00	4,436,000.00
Division of Malaybalay City	1,011,000.00	1,370,000.00	425,000.00	2,806,000.00
Division of Misamis Occidental	2,907,000.00	250,000.00	941,000.00	4,098,000.00
Division of Misamis Oriental	3,794,000.00	945,000.00	1,114,000.00	5,853,000.00
Division of Oroquieta City	460,000.00	-	298,000.00	758,000.00
Division of Ozamiz City	633,000.00	-	101,000.00	734,000.00
Division of Tangub City	289,000.00	-	346,000.00	635,000.00
Division of Valencia City	334,000.00	386,000.00	156,000.00	876,000.00
Region XI - Davao	15,395,000.00	7,012,000.00	11,646,000.00	34,053,000.00
Division of Davao City	4,682,000.00	986,000.00	2,276,000.00	7,944,000.00
Division of Davao de Oro	2,363,000.00	75,000.00	1,910,000.00	4,348,000.00
Division of Davao del Norte	1,767,000.00	870,000.00	1,575,000.00	4,212,000.00
Division of Davao del Sur	652,000.00	1,174,000.00	1,285,000.00	3,111,000.00
Division of Davao Occidental	1,514,000.00	1,725,000.00	608,000.00	3,847,000.00
Division of Davao Oriental	3,629,000.00	862,000.00	1,252,000.00	5,743,000.00
Division of Digos City	99,000.00	788,000.00	250,000.00	1,137,000.00
Division of Island Garden City of Samal	95,000.00	-	1,266,000.00	1,361,000.00
Division of Mati City	178,000.00	479,000.00	807,000.00	1,464,000.00
Division of Panabo City	137,000.00	53,000.00	348,000.00	538,000.00
Division of Tagum City	279,000.00	-	69,000.00	348,000.00
Region XII - SOCCSKSARGEN	15,802,000.00	3,730,000.00	9,793,000.00	29,325,000.00
Division of Cotabato	2,938,000.00	1,574,000.00	3,828,000.00	8,340,000.00
Division of General Santos City	222,000.00	82,000.00	640,000.00	944,000.00
Division of Kidapawan City	361,000.00	-	749,000.00	1,110,000.00
Division of Koronadal City	50,000.00	-	-	50,000.00
Division of Sarangani	3,787,000.00	370,000.00	1,836,000.00	5,993,000.00
Division of South Cotabato	3,995,000.00	666,000.00	1,245,000.00	5,906,000.00
Division of Sultan Kudarat	4,294,000.00	905,000.00	1,245,000.00	6,444,000.00
Division of Tacurong City	155,000.00	133,000.00	250,000.00	538,000.00
Region XIII - CARAGA	11,790,000.00	5,994,000.00	16,597,000.00	34,381,000.00
Division of Agusan del Norte	529,000.00	1,518,000.00	1,390,000.00	3,437,000.00
Division of Agusan del Sur	3,814,000.00	1,232,000.00	5,526,000.00	10,572,000.00
Division of Bayugan City	127,000.00	1,005,000.00	460,000.00	1,592,000.00
Division of Bislig City	163,000.00	-	437,000.00	600,000.00
Division of Butuan City	665,000.00	-	911,000.00	1,576,000.00
Division of Cabadbaran City	215,000.00	10,000.00	86,000.00	311,000.00
Division of Dinagat Island	261,000.00	13,000.00	1,761,000.00	2,035,000.00
Division of Siargao	831,000.00	380,000.00	1,409,000.00	2,620,000.00
Division of Surigao City	399,000.00	-	1,042,000.00	1,441,000.00
Division of Surigao del Norte	488,000.00	50,000.00	650,000.00	1,188,000.00
Division of Surigao del Sur	4,140,000.00	1,277,000.00	2,901,000.00	8,318,000.00
Division of Tandag City	158,000.00	509,000.00	24,000.00	691,000.00
Grand Total	220,560,000.00	107,437,000.00	210,832,000.00	538,829,000.00
Prepared by: 	Approved by: 			
MARIA-BELEN D. DEMONTEVERDE	ATTY. EDSON BYRON K. SY			
Supervising Administrative Officer	Assistant Secretary			
OIC, Budget Division - Finance Service	OIC, Office of the Undersecretary for Finance			

ADDITIONAL MOOE ALLOCATION FOR FY 2025						ANNEX C
P/A/P: 31040010004000 - OPERATION OF SCHOOLS - SENIOR HIGH SCHOOL						
FUND SOURCE: FY 2024 GAA, CONTINUING APPROPRIATION						
BEIS School ID	Region	Division	School Name	Municipality	MOOE Allocation (In Pesos)	
303483	Region VIII - Eastern Visayas	Division of Southern Leyte	San Ricardo National High School	SAN RICARDO	58,000	
303444	Region VIII - Eastern Visayas	Division of Southern Leyte	Anahawan Vocational High School	ANAHAWAN	75,000	
		Division of Southern Leyte Total			742,000	
314003	Region VIII - Eastern Visayas	Division of Tacloban City	Lorenzo Daa Integrated Memorial School	TACLOBAN CITY (Capital)	81,000	
		Division of Tacloban City Total			81,000	
	Region VIII - Eastern Visayas Total				9,318,000	
501152	Region X - Northern Mindanao	Division of Bukidnon	Ungating Integrated School	BAUNGON	123,000	
500890	Region X - Northern Mindanao	Division of Bukidnon	Iba Integrated School	CABANGLASAN	48,000	
303959	Region X - Northern Mindanao	Division of Bukidnon	Kibatang National High School	DON CARLOS	58,000	
501642	Region X - Northern Mindanao	Division of Bukidnon	Buyot Integrated School	DON CARLOS	16,000	
500246	Region X - Northern Mindanao	Division of Bukidnon	Impalutao Integrated School	IMPASUG-ONG	196,000	
501643	Region X - Northern Mindanao	Division of Bukidnon	Kinaway Integrated School	IMPASUG-ONG	177,000	
501644	Region X - Northern Mindanao	Division of Bukidnon	Domalaguina Integrated School	IMPASUG-ONG	179,000	
303971	Region X - Northern Mindanao	Division of Bukidnon	Mallinao National High School	KALILANGAN	85,000	
306044	Region X - Northern Mindanao	Division of Bukidnon	Kinawe National High School Poblacion Campus	KIBAWE	153,000	
501617	Region X - Northern Mindanao	Division of Bukidnon	Marapang Integrated School	KIBAWE	155,000	
314931	Region X - Northern Mindanao	Division of Bukidnon	Kitaotao National High School - Digongan Annex	KITAOTAO	92,000	
303949	Region X - Northern Mindanao	Division of Bukidnon	Bugaan National High School	ANTAPAN	52,000	
501653	Region X - Northern Mindanao	Division of Bukidnon	Basac Integrated School	ANTAPAN	97,000	
303989	Region X - Northern Mindanao	Division of Bukidnon	Kinawe National High School (Libona NHS - Kinawe Annex)	LIBONA	29,000	
501567	Region X - Northern Mindanao	Division of Bukidnon	Sil-pon Integrated School	LIBONA	125,000	
303981	Region X - Northern Mindanao	Division of Bukidnon	San Luis National High School	MAUTBOG	21,000	
303736	Region X - Northern Mindanao	Division of Bukidnon	Manolo Fortich National High School	MANOLO FORTICH	277,000	
314901	Region X - Northern Mindanao	Division of Bukidnon	Dallig National High School	MANOLO FORTICH	38,000	
501641	Region X - Northern Mindanao	Division of Bukidnon	Gulang-Gulang Integrated School	MANOLO FORTICH	153,000	
501648	Region X - Northern Mindanao	Division of Bukidnon	Salaysay Integrated School	QUEZON	176,000	
501674	Region X - Northern Mindanao	Division of Bukidnon	Paltan Integrated School	QUEZON	172,000	
500677	Region X - Northern Mindanao	Division of Bukidnon	Dilapa Integrated School	QUEZON	12,000	
501649	Region X - Northern Mindanao	Division of Bukidnon	Sta. Cruz Integrated School	QUEZON	141,000	
501650	Region X - Northern Mindanao	Division of Bukidnon	Kipolat Integrated School	QUEZON	173,000	
501740	Region X - Northern Mindanao	Division of Bukidnon	Gamat Integrated School	QUEZON	134,000	
500676	Region X - Northern Mindanao	Division of Bukidnon	Dagumbaan Integrated School, Talakag	TALAKAG	178,000	
501645	Region X - Northern Mindanao	Division of Bukidnon	Dahilayan Integrated School	MANOLO FORTICH	146,000	
314921	Region X - Northern Mindanao	Division of Bukidnon	Dologon National High School - Kiharong Annex	MARAMAG	84,000	
314928	Region X - Northern Mindanao	Division of Bukidnon	Dologon National High School - San Roque Annex	MARAMAG	191,000	
306036	Region X - Northern Mindanao	Division of Bukidnon	Cayaga National High School	SAN FERNANDO	336,000	
501154	Region X - Northern Mindanao	Division of Bukidnon	Nannam Integrated School	SAN FERNANDO	41,000	
501628	Region X - Northern Mindanao	Division of Bukidnon	Indulang Integrated School	TALAKAG	251,000	
500681	Region X - Northern Mindanao	Division of Bukidnon	South Dalurong Integrated School	KITAOTAO	30,000	
500682	Region X - Northern Mindanao	Division of Bukidnon	White Kulaman Integrated School	KITAOTAO	178,000	
501673	Region X - Northern Mindanao	Division of Bukidnon	Sagundanon Integrated School	KITAOTAO	203,000	
303962	Region X - Northern Mindanao	Division of Bukidnon	Kimanait National High School	PANGANTULCAN	22,000	
		Division of Bukidnon Total			4,582,000	
304114	Region X - Northern Mindanao	Division of Cagayan de Oro City	Gusa Regional Science High School - X	CAGAYAN DE ORO CITY (Capital)	158,000	
315408	Region X - Northern Mindanao	Division of Cagayan de Oro City	Gusa National High School	CAGAYAN DE ORO CITY (Capital)	107,000	
304105	Region X - Northern Mindanao	Division of Cagayan de Oro City	Tablon National High School	CAGAYAN DE ORO CITY (Capital)	94,000	
304107	Region X - Northern Mindanao	Division of Cagayan de Oro City	Bugo National High School	CAGAYAN DE ORO CITY (Capital)	68,000	
315401	Region X - Northern Mindanao	Division of Cagayan de Oro City	Balubal National High School	CAGAYAN DE ORO CITY (Capital)	20,000	
304113	Region X - Northern Mindanao	Division of Cagayan de Oro City	Angelo Sisters National High School (Consolacion NHS)	CAGAYAN DE ORO CITY (Capital)	70,000	
304124	Region X - Northern Mindanao	Division of Cagayan de Oro City	Pantod National High School	CAGAYAN DE ORO CITY (Capital)	30,000	
304106	Region X - Northern Mindanao	Division of Cagayan de Oro City	Bayabas National High School	CAGAYAN DE ORO CITY (Capital)	41,000	
304125	Region X - Northern Mindanao	Division of Cagayan de Oro City	Taglimao National High School	CAGAYAN DE ORO CITY (Capital)	96,000	
304127	Region X - Northern Mindanao	Division of Cagayan de Oro City	Tagpang National High School	CAGAYAN DE ORO CITY (Capital)	96,000	
304128	Region X - Northern Mindanao	Division of Cagayan de Oro City	Tuburan National High School	CAGAYAN DE ORO CITY (Capital)	84,000	
305908	Region X - Northern Mindanao	Division of Cagayan de Oro City	Pagalungan National High School	CAGAYAN DE ORO CITY (Capital)	73,000	
306046	Region X - Northern Mindanao	Division of Cagayan de Oro City	Pigsag-an National High School	CAGAYAN DE ORO CITY (Capital)	78,000	
315406	Region X - Northern Mindanao	Division of Cagayan de Oro City	Tumpagon National High School	CAGAYAN DE ORO CITY (Capital)	76,000	
305879	Region X - Northern Mindanao	Division of Cagayan de Oro City	Pagatpat National High School	CAGAYAN DE ORO CITY (Capital)	50,000	
306042	Region X - Northern Mindanao	Division of Cagayan de Oro City	Baklong National High School	CAGAYAN DE ORO CITY (Capital)	82,000	
315409	Region X - Northern Mindanao	Division of Cagayan de Oro City	San Simon National High School	CAGAYAN DE ORO CITY (Capital)	40,000	
304122	Region X - Northern Mindanao	Division of Cagayan de Oro City	Bayanga National High School	CAGAYAN DE ORO CITY (Capital)	22,000	
304123	Region X - Northern Mindanao	Division of Cagayan de Oro City	Tenapanon National High School	CAGAYAN DE ORO CITY (Capital)	47,000	
304126	Region X - Northern Mindanao	Division of Cagayan de Oro City	Besigan National High School	CAGAYAN DE ORO CITY (Capital)	93,000	
315405	Region X - Northern Mindanao	Division of Cagayan de Oro City	Dansolihon National High School	CAGAYAN DE ORO CITY (Capital)	91,000	
502017	Region X - Northern Mindanao	Division of Cagayan de Oro City	Iba Integrated School	CAGAYAN DE ORO CITY (Capital)	10,000	
		Division of Cagayan de Oro City Total			1,526,000	
303989	Region X - Northern Mindanao	Division of Camiguin	Bonbon National High School	CATARMAN	117,000	
303991	Region X - Northern Mindanao	Division of Camiguin	Guinsiliban National High School	GUINSILIBAN	81,000	
303992	Region X - Northern Mindanao	Division of Camiguin	Lawigan Bura National High School	CATARMAN	64,000	
315001	Region X - Northern Mindanao	Division of Camiguin	Mase National High School	GUINSILIBAN	21,000	
500683	Region X - Northern Mindanao	Division of Camiguin	Alangian Integrated School	SAGAY	18,000	
		Division of Camiguin Total			301,000	
304768	Region X - Northern Mindanao	Division of El Salvador City	Himaya National High School	CITY OF EL SALVADOR	92,000	
304797	Region X - Northern Mindanao	Division of El Salvador City	Sinaloc National High School	CITY OF EL SALVADOR	86,000	
325701	Region X - Northern Mindanao	Division of El Salvador City	San Francisco de Asis National High School	CITY OF EL SALVADOR	42,000	
501927	Region X - Northern Mindanao	Division of El Salvador City	Kalabayabay Integrated School	CITY OF EL SALVADOR	128,000	
305683	Region X - Northern Mindanao	Division of El Salvador City	Sambulawan National High School	CITY OF EL SALVADOR	51,000	
		Division of El Salvador City Total			399,000	

ADDITIONAL MOOE ALLOCATION FOR FY 2025					ANNEX C
P/A/P: 310400100004000 - OPERATION OF SCHOOLS - SENIOR HIGH SCHOOL					
FUND SOURCE: FY 2024 GAA, CONTINUING APPROPRIATION					
BEIS School ID	Region	Division	School Name	Municipality	MOOE Allocation (in Pesos)
304134	Region X - Northern Mindanao	Division of Gingoog City	Agaston E. Odarik, Sr. National High School	GINGOOG CITY	104,000
315503	Region X - Northern Mindanao	Division of Gingoog City	Lurisa National High School	GINGOOG CITY	87,000
304133	Region X - Northern Mindanao	Division of Gingoog City	Malibud National High School	GINGOOG CITY	11,000
315506	Region X - Northern Mindanao	Division of Gingoog City	Kisandj National High School	GINGOOG CITY	81,000
501400	Region X - Northern Mindanao	Division of Gingoog City	Talon Integrated School	GINGOOG CITY	135,000
501436	Region X - Northern Mindanao	Division of Gingoog City	Kamanikan Integrated School	GINGOOG CITY	146,000
315507	Region X - Northern Mindanao	Division of Gingoog City	Lunsoo National High School	GINGOOG CITY	13,000
500811	Region X - Northern Mindanao	Division of Gingoog City	Pedro Malignat Integrated School	GINGOOG CITY	25,000
304132	Region X - Northern Mindanao	Division of Gingoog City	Kalipay National High School	GINGOOG CITY	28,000
500800	Region X - Northern Mindanao	Division of Gingoog City	Dukdokaan Integrated School	GINGOOG CITY	10,000
501024	Region X - Northern Mindanao	Division of Gingoog City	Sangalan Integrated School	GINGOOG CITY	10,000
304135	Region X - Northern Mindanao	Division of Gingoog City	Mimbunga National High School	GINGOOG CITY	14,000
304131	Region X - Northern Mindanao	Division of Gingoog City	BACKKISMI Comprehensive National High School (Gingoog City Comprehensive NHS - BACKKISMI NHS Annex)	GINGOOG CITY	58,000
501379	Region X - Northern Mindanao	Division of Gingoog City	Alfonso Ang Militante Integrated School	GINGOOG CITY	43,000
Division of Gingoog City Total					765,000
304139	Region X - Northern Mindanao	Division of Iligan City	Abuno National High School	ILIGAN CITY	10,000
304140	Region X - Northern Mindanao	Division of Iligan City	Bunawan Agricultural High School	ILIGAN CITY	53,000
304141	Region X - Northern Mindanao	Division of Iligan City	Bunawan National High School	ILIGAN CITY	53,000
304142	Region X - Northern Mindanao	Division of Iligan City	Kabacsanan National High School (Dalipuga National High School - Kabacsanan NHS Annex)	ILIGAN CITY	54,000
304147	Region X - Northern Mindanao	Division of Iligan City	Kwalan National High School (Iligan City East National High School - Kwalan Annex)	ILIGAN CITY	25,000
304151	Region X - Northern Mindanao	Division of Iligan City	Malinit High School	ILIGAN CITY	10,000
304153	Region X - Northern Mindanao	Division of Iligan City	Ditucalan National High School (Maria Cristina National High School - Ditucalan HS Annex)	ILIGAN CITY	51,000
304159	Region X - Northern Mindanao	Division of Iligan City	Tubaran National High School	ILIGAN CITY	10,000
315603	Region X - Northern Mindanao	Division of Iligan City	Iligan City National High School - Tambakan National High School	ILIGAN CITY	37,000
315604	Region X - Northern Mindanao	Division of Iligan City	Iligan City National High School - Pal-a High School Annex	ILIGAN CITY	205,000
315606	Region X - Northern Mindanao	Division of Iligan City	Tubaran National High School - Lanipan Annex	ILIGAN CITY	102,000
315609	Region X - Northern Mindanao	Division of Iligan City	Malubitan High School	ILIGAN CITY	55,000
500698	Region X - Northern Mindanao	Division of Iligan City	Del Carmen Integrated School (Iligan City National High School, Del Carmen Annex)	ILIGAN CITY	10,000
Division of Iligan City Total					715,000
500248	Region X - Northern Mindanao	Division of Lanao del Norte	Pagayawan Integrated School	BACOLOD	10,000
304001	Region X - Northern Mindanao	Division of Lanao del Norte	Diosdado Yap, Sr. National High School	BAROY	64,000
500249	Region X - Northern Mindanao	Division of Lanao del Norte	Carusa Integrated School	KAPATAGAN	13,000
315110	Region X - Northern Mindanao	Division of Lanao del Norte	Sergio P. Cerujales, Jr. National High School	MAGSAYSAY	64,000
500431	Region X - Northern Mindanao	Division of Lanao del Norte	Tambaran Integrated School	MAGSAYSAY	18,000
304017	Region X - Northern Mindanao	Division of Lanao del Norte	Panoloan National High School	SAPAD	11,000
304021	Region X - Northern Mindanao	Division of Lanao del Norte	Tagoloan National High School	TAGOLOAN	72,000
315103	Region X - Northern Mindanao	Division of Lanao del Norte	Tangcal High School	TANGCAL	34,000
304014	Region X - Northern Mindanao	Division of Lanao del Norte	Munal National High School	MUNAI	67,000
501558	Region X - Northern Mindanao	Division of Lanao del Norte	Pendolonan Integrated School	MUNAI	108,000
315104	Region X - Northern Mindanao	Division of Lanao del Norte	Poonaplagapo National High School	POONA PIAGAPO	84,000
Division of Lanao del Norte Total					545,000
314915	Region X - Northern Mindanao	Division of Malaybalay City	Kalitungay National High School (Bukidnon National High School - Kalitungay Extension)	CITY MALAYBALAY (Capital)	81,000
501188	Region X - Northern Mindanao	Division of Malaybalay City	Kibabag Integrated School	CITY MALAYBALAY (Capital)	30,000
501578	Region X - Northern Mindanao	Division of Malaybalay City	Kilapagan Integrated School	CITY MALAYBALAY (Capital)	10,000
501854	Region X - Northern Mindanao	Division of Malaybalay City	Manalog Integrated School	CITY MALAYBALAY (Capital)	33,000
325503	Region X - Northern Mindanao	Division of Malaybalay City	Imbayan National High School	CITY MALAYBALAY (Capital)	17,000
501190	Region X - Northern Mindanao	Division of Malaybalay City	Magsaysay Integrated School	CITY MALAYBALAY (Capital)	10,000
300507	Region X - Northern Mindanao	Division of Malaybalay City	Luyungan High School	CITY MALAYBALAY (Capital)	70,000
325505	Region X - Northern Mindanao	Division of Malaybalay City	Apo Marote National High School	CITY MALAYBALAY (Capital)	10,000
325501	Region X - Northern Mindanao	Division of Malaybalay City	Lalawan National High School	CITY MALAYBALAY (Capital)	19,000
314920	Region X - Northern Mindanao	Division of Malaybalay City	Miglamín National High School	CITY MALAYBALAY (Capital)	78,000
314905	Region X - Northern Mindanao	Division of Malaybalay City	St. Peter National High School	CITY MALAYBALAY (Capital)	47,000
501581	Region X - Northern Mindanao	Division of Malaybalay City	Tuburan Integrated School	CITY MALAYBALAY (Capital)	20,000
Division of Malaybalay City Total					425,000
304042	Region X - Northern Mindanao	Division of Misamis Occidental	Roque L. Su Memorial National High School (Mabini NHS)	BAIANGAO	106,000
305578	Region X - Northern Mindanao	Division of Misamis Occidental	Pisaan National High School	BONIFACIO	64,000
304032	Region X - Northern Mindanao	Division of Misamis Occidental	(Cong. Hilario J. Ramirez, Jr. Memorial National High School)	CLARIN	40,000
304033	Region X - Northern Mindanao	Division of Misamis Occidental	Concepcion National High School	CONCEPCION	50,000
304035	Region X - Northern Mindanao	Division of Misamis Occidental	Don Victoriano National High School	DON VICTORIANO CHIONGBIAN	26,000
304046	Region X - Northern Mindanao	Division of Misamis Occidental	Nueva Vista National High School	DON VICTORIANO CHIONGBIAN	64,000
501886	Region X - Northern Mindanao	Division of Misamis Occidental	Lampasan Integrated School	DON VICTORIANO CHIONGBIAN	10,000
501654	Region X - Northern Mindanao	Division of Misamis Occidental	Carmen Integrated School	IMENEZ	11,000
501881	Region X - Northern Mindanao	Division of Misamis Occidental	Tabo-o Integrated School	IMENEZ	24,000
304043	Region X - Northern Mindanao	Division of Misamis Occidental	Macalibre Alto National High School	LOPEZ JAENA	41,000
502236	Region X - Northern Mindanao	Division of Misamis Occidental	Manabay Alto Integrated School	LOPEZ JAENA	17,000
304048	Region X - Northern Mindanao	Division of Misamis Occidental	Panaon National High School	PANAON	38,000
304036	Region X - Northern Mindanao	Division of Misamis Occidental	Guinabot National High School	SAPANG DALAGA	81,000
304051	Region X - Northern Mindanao	Division of Misamis Occidental	Sapang Dalaga National High School	SAPANG DALAGA	10,000
501880	Region X - Northern Mindanao	Division of Misamis Occidental	Sapang Ama Integrated School	SAPANG DALAGA	128,000
501884	Region X - Northern Mindanao	Division of Misamis Occidental	Bribut Integrated School	SAPANG DALAGA	12,000
304038	Region X - Northern Mindanao	Division of Misamis Occidental	Katipunan National High School	SINACABAN	52,000
304039	Region X - Northern Mindanao	Division of Misamis Occidental	Colambutan Bajo National High School	TUDELA	24,000
305574	Region X - Northern Mindanao	Division of Misamis Occidental	Karao-Karao National High School	BONIFACIO	88,000

ADDITIONAL MOOE ALLOCATION FOR FY 2025					ANNEX C
P/A/P: 310400100004000 - OPERATION OF SCHOOLS - SENIOR HIGH SCHOOL					
FUND SOURCE: FY 2024 GAA, CONTINUING APPROPRIATION					
BEIS School ID	Region	Division	School Name	Municipality	MOOE Allocation (In Pesos)
315201	Region X - Northern Mindanao	Division of Misamis Occidental	Upper Usugan National Comprehensive High School	BONIFACIO	55,000
		Division of Misamis Occidental Total			941,000
341227	Region X - Northern Mindanao	Division of Misamis Oriental	Balingasag Senior High School	BALINGASAG	30,000
500251	Region X - Northern Mindanao	Division of Misamis Oriental	Lantad Integrated School	BALINGASAG	10,000
315317	Region X - Northern Mindanao	Division of Misamis Oriental	Katacapan National High School	INITAO	83,000
304063	Region X - Northern Mindanao	Division of Misamis Oriental	Bobontugan National High School	JASAHAN	19,000
315302	Region X - Northern Mindanao	Division of Misamis Oriental	Isanao National High School	JASAHAN	114,000
304077	Region X - Northern Mindanao	Division of Misamis Oriental	Kinoguitan National Agricultural High School	KINOGUITAN	20,000
306048	Region X - Northern Mindanao	Division of Misamis Oriental	Esperanza Senior High School	KINOGUITAN	10,000
304068	Region X - Northern Mindanao	Division of Misamis Oriental	Dampit National High School	LAGONGLONG	232,000
315304	Region X - Northern Mindanao	Division of Misamis Oriental	Lumbo National High School	LAGONGLONG	10,000
315323	Region X - Northern Mindanao	Division of Misamis Oriental	Damayuhan National High School	MAGSAYSAY (LIMUGOS)	85,000
315301	Region X - Northern Mindanao	Division of Misamis Oriental	Bagocboe National High School	OPOL	33,000
304080	Region X - Northern Mindanao	Division of Misamis Oriental	Looc National High School	SALAY	93,000
315315	Region X - Northern Mindanao	Division of Misamis Oriental	Tambobong-Salacatan National High School	VILLAHUEVA	63,000
304088	Region X - Northern Mindanao	Division of Misamis Oriental	Mat-4 National High School (Naawan)	NAAWAN	131,000
315306	Region X - Northern Mindanao	Division of Misamis Oriental	Rosario National High School	BALINGASAG	10,000
501042	Region X - Northern Mindanao	Division of Misamis Oriental	Samay Integrated School	BALINGASAG	10,000
304062	Region X - Northern Mindanao	Division of Misamis Oriental	Binuangan National High School	BINUANGAN	54,000
315313	Region X - Northern Mindanao	Division of Misamis Oriental	Gumabon National High School	MAGSAYSAY (LIMUGOS)	84,000
315309	Region X - Northern Mindanao	Division of Misamis Oriental	Aposkahoy National High School	CLAVERIA	23,000
		Division of Misamis Oriental Total			1,114,000
304025	Region X - Northern Mindanao	Division of Oroquieta City	Bunga National High School	OROQUIETA CITY (Capital)	86,000
304047	Region X - Northern Mindanao	Division of Oroquieta City	Oroquieta City National High School - Villafior Campus	OROQUIETA CITY (Capital)	80,000
304049	Region X - Northern Mindanao	Division of Oroquieta City	Rizal National High School	OROQUIETA CITY (Capital)	91,000
501976	Region X - Northern Mindanao	Division of Oroquieta City	Clarín Settlement Integrated School	OROQUIETA CITY (Capital)	10,000
304052	Region X - Northern Mindanao	Division of Oroquieta City	Senote National High School	OROQUIETA CITY (Capital)	31,000
		Division of Oroquieta City Total			298,000
304161	Region X - Northern Mindanao	Division of Ozamiz City	Labinay National High School	OZAMIS CITY	17,000
304165	Region X - Northern Mindanao	Division of Ozamiz City	San Antonio National High School	OZAMIS CITY	39,000
304170	Region X - Northern Mindanao	Division of Ozamiz City	Gata National High School	OZAMIS CITY	18,000
502052	Region X - Northern Mindanao	Division of Ozamiz City	Sangay Integrated School	OZAMIS CITY	16,000
502053	Region X - Northern Mindanao	Division of Ozamiz City	Sinusa Integrated School	OZAMIS CITY	11,000
		Division of Ozamiz City Total			101,000
304026	Region X - Northern Mindanao	Division of Tangub City	Banglay National High School	TANGUB CITY	68,000
304027	Region X - Northern Mindanao	Division of Tangub City	Bongabong National High School	TANGUB CITY	34,000
304053	Region X - Northern Mindanao	Division of Tangub City	Sfanganit National High School	TANGUB CITY	55,000
304054	Region X - Northern Mindanao	Division of Tangub City	Canlangan National High School	TANGUB CITY	33,000
323301	Region X - Northern Mindanao	Division of Tangub City	Mayor Alfonso Tan High School	TANGUB CITY	14,000
323302	Region X - Northern Mindanao	Division of Tangub City	Simasay National High School	TANGUB CITY	39,000
501036	Region X - Northern Mindanao	Division of Tangub City	Polao Integrated School	TANGUB CITY	33,000
500750	Region X - Northern Mindanao	Division of Tangub City	Maloro Integrated School	TANGUB CITY	58,000
501029	Region X - Northern Mindanao	Division of Tangub City	Biniana Integrated School	TANGUB CITY	12,000
		Division of Tangub City Total			346,000
500705	Region X - Northern Mindanao	Division of Valencia City	Mt. Nebo Integrated School	CITY OF VALENCIA	12,000
501121	Region X - Northern Mindanao	Division of Valencia City	Cambangon Integrated School	CITY OF VALENCIA	10,000
501125	Region X - Northern Mindanao	Division of Valencia City	Vintar Integrated School	CITY OF VALENCIA	30,000
500704	Region X - Northern Mindanao	Division of Valencia City	Lourdes Integrated School	CITY OF VALENCIA	10,000
501123	Region X - Northern Mindanao	Division of Valencia City	San Isidro Integrated School	CITY OF VALENCIA	78,000
323803	Region X - Northern Mindanao	Division of Valencia City	Concepcion National High School (Valencia National High School - Concepcion Annex)	CITY OF VALENCIA	16,000
		Division of Valencia City Total			156,000
	Region X - Northern Mindanao Total				12,214,000
304344	Region XI - Davao	Division of Davao City	Elias P. Dacudao Gumalang School of Home Industries	DAVAO CITY	83,000
305498	Region XI - Davao	Division of Davao City	Ampon National High School	DAVAO CITY	137,000
316205	Region XI - Davao	Division of Davao City	Tambobong National High School	DAVAO CITY	83,000
301748	Region XI - Davao	Division of Davao City	Caligan National High School	DAVAO CITY	62,000
304351	Region XI - Davao	Division of Davao City	Baracatan National High School	DAVAO CITY	32,000
304357	Region XI - Davao	Division of Davao City	Elias B. Lopez Memorial National High School	DAVAO CITY	59,000
304398	Region XI - Davao	Division of Davao City	Sirawan National High School	DAVAO CITY	110,000
316207	Region XI - Davao	Division of Davao City	Camansil National High School	DAVAO CITY	22,000
304369	Region XI - Davao	Division of Davao City	Gorgonio Tajo, Sr. National High School	DAVAO CITY	38,000
304399	Region XI - Davao	Division of Davao City	Waan National High School	DAVAO CITY	73,000
304355	Region XI - Davao	Division of Davao City	Wangan National High School	DAVAO CITY	77,000
305505	Region XI - Davao	Division of Davao City	Dalegdag National High School	DAVAO CITY	76,000
501401	Region XI - Davao	Division of Davao City	Lacson Integrated School	DAVAO CITY	53,000
301626	Region XI - Davao	Division of Davao City	Tungkalan National High School	DAVAO CITY	107,000
304372	Region XI - Davao	Division of Davao City	Salay National High School	DAVAO CITY	71,000
304349	Region XI - Davao	Division of Davao City	Binowang National High School	DAVAO CITY	11,000
301716	Region XI - Davao	Division of Davao City	Salaysay National High School	DAVAO CITY	23,000
304381	Region XI - Davao	Division of Davao City	Marilog High School of Agriculture	DAVAO CITY	32,000
304383	Region XI - Davao	Division of Davao City	G. Astilla, Sr. Cultural Minority High School	DAVAO CITY	96,000
305657	Region XI - Davao	Division of Davao City	Bantol National High School	DAVAO CITY	109,000
305661	Region XI - Davao	Division of Davao City	Lumtag National High School	DAVAO CITY	68,000
305889	Region XI - Davao	Division of Davao City	Tamugan National High School	DAVAO CITY	77,000
300573	Region XI - Davao	Division of Davao City	Lorenzo Latawan National High School	DAVAO CITY	95,000
305590	Region XI - Davao	Division of Davao City	Tapak National High School	DAVAO CITY	111,000
305649	Region XI - Davao	Division of Davao City	Manula National High School	DAVAO CITY	64,000
316211	Region XI - Davao	Division of Davao City	Paradise Embac National High School	DAVAO CITY	16,000