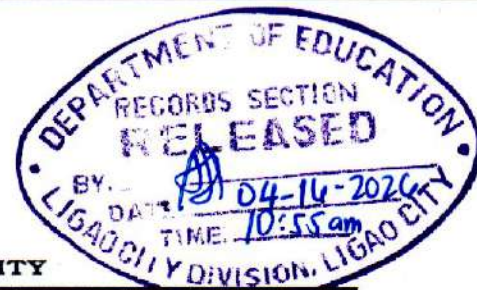


Republic of the Philippines
Department of Education
Region V – Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY



41626221

April 16, 2026

DIVISION MEMORANDUM

No. 0148 s. 2026

PROVISION OF ADDITIONAL FUND ALLOCATION TO PUBLIC ELEMENTARY SCHOOLS (ES), JUNIOR HIGH SCHOOLS (JHS) AND SENIOR HIGH SCHOOLS (SHS)

TO : Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Public Elementary and Secondary School Heads
All Others Concerned

1. In reference to Memorandum FSDB-2026-032 dated March 6, 2026, this office shall download additional fund allocation to Public Elementary, Junior and Senior High Schools on May 2026. This additional allotment is intended to **adjust** the school MOOE 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 include SMOOE allocation for newly established schools, newly converted integrated schools, and schools with new curricular offerings.
2. Moreover, the use of the said funds shall be subject to the provisions stated under DepEd Order No. 008, s.2019 dated May 2, 2019, and the applicable COA rules and regulations.
3. Enclosed in this Memorandum is the List of Additional MOOE Allocation.
4. Sub-Allotment Release Order (Sub-ARO) will be issued to the implementing schools while Notice of Transfer of Allocation (NTA) will be issued upon request. The recipient from non-implementing schools shall submit the Work and Financial Plan (WFP), updated Procurement Planning and Management Plan (PPMP) and updated Annual Procurement Plan (APP) on or before April 30, 2026, at the Accounting Office.
5. For information, guidance and compliance.


NYMPHA D. GUEMO

Schools Division Superintendent

Enclosure to Division Memorandum No. 0148 dated April 16, 2026

PROVISION OF ADDITIONAL FUND ALLOCATION TO PUBLIC ELEMENTARY SCHOOLS (ES), JUNIOR HIGH SCHOOLS (JHS) AND SENIOR HIGH SCHOOLS (SHS)

LIST OF ADDITIONAL MOOE ALLOCATION

BEIS School ID	School Name	MOOE Allocation (in Pesos)
P/A/P: 310400100002000 - OPERATION OF SCHOOLS - ELEMENTARY FUND SOURCE: FY 2025 GAA, CONTINUING APPROPRIATION		
111831	Tinago ES	10,000
111781	Tastas ES	10,000
111843	Ligao West CES (P) Durao	13,000
231002	Macalidong ES	10,000
231007	Macael Elementary School	19,000
111817	Busac Elem School	10,000
111839	Catburawan ES	10,000
231001	Tambac Elementary School	10,000
231008	Bagacay Elementary School	10,000
	TOTAL - ELEMENTARY	102,000
P/A/P: 310400100003000 - OPERATION OF SCHOOLS - JUNIOR HIGH SCHOOL FUND SOURCE: FY 2025 GAA, CONTINUING APPROPRIATION		
301807	Amtic National High School	19,000
321701	Ligao City National Technical-Vocational High School	43,000
301837	Ligao National High School	257,000
301838	Bacong High School	35,000
301859	Palapas National High School	34,000
301862	Paulba National High School	92,000
321702	Maonon High School	14,000
	TOTAL - JUNIOR HIGH SCHOOL	494,000
P/A/P: 310400100004000 - OPERATION OF SCHOOLS - SENIOR HIGH SCHOOL FUND SOURCE: FY 2025 GAA, CONTINUING APPROPRIATION		
301859	Palapas National High School	23,000
321702	Maonon High School	21,000
	TOTAL - SENIOR HIGH SCHOOL	44,000