



Republic of the Philippines
Department of Education
CARAGA REGION

JANUARY 22, 2026

REGIONAL MEMORANDUM
FIN – 2026 – 0055

To: Schools Division Superintendents) Division of Agusan del Norte
All Others Concerned) Division of Bayugan City
) Division of Bislig City
) Division of Butuan City
) Division of Cabadbaran City
) Division of Surigao City
) Division of Surigao del Sur

SUB-ALLOTMENT RELEASE ORDER (SubARO) FOR FLEXIBLE LEARNING
OPTIONS AND HUMAN RESOURCE DEVELOPMENT

1. This Office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) to fund the **National Training of Trainers on the Revised ALS K to 10 Curriculum**, under FY 2025 GAA and OSEC-13-25-04856.
2. Attached for reference is the approved request.
3. Upon receipt of the Sub-ARO, the Schools Division Offices (SDOs) are directed to promptly request the issuance of a Notice of Cash Allocation from the DBM Regional Office XIII. The disbursement of these funds shall adhere to standard government accounting and auditing rules and regulations.
4. Immediate dissemination of this Memorandum is highly desired.

Digitally
signed by
Asuncion
Maria Ines
Casona
Date:
2026.01.21
08:51:37
+0800
MARIA INES C. ASUNCION
Director IV
Regional Director

FIN/nap
01/19/2026



Republic of the Philippines
Department of Education
CARAGA REGION

Office of the Regional Director

January 7, 2026

MARIA INES C. ASUNCION

Regional Director

DepEd Caraga

J.P. Rosales Ave., Butuan City

Madam:

We respectfully request authority from your good office to transfer funds for the **seven division offices**, chargeable against the **OSEC-13-25-04856** and **FY 2025 FLO ALS GAAAO NBC 595**. These funds will cover the travel expenses of the participants for the **National Training of Trainers on the Revised ALS K to 10 Curriculum**.

OSEC-13-25-04856 - *Amplified*

SDO	PARTICIPANTS	AMOUNT
Surigao City	Hermiette F. Lerog	23,400.00
Surigao del Sur	Menerba M. Dapar	24,400.00
TOTAL		47,800.00

FY 2025 FLO ALS GAAAO NBC 595

SDO	PARTICIPANTS	AMOUNT
Agusan del Norte	Nilo R. Verdon	15,800.00
Bayugan City	Jerry P. Salino	20,800.00
Bislig City	Rowena F. Acevedo	22,900.00
	Victor A. Odtohan	23,800.00
	Rhoda De Los Santos	23,800.00
Butuan City	Anamarie L. Ceniza	19,500.00
	Rachel S. Cassion	21,900.00
Cabadbaran City	Marie Fe C. Dultra	22,800.00
	Elmer Hindap Jr.	22,800.00
TOTAL		194,100.00

Thank you.

Very truly yours,

JOSEPHINE CHONIE M. OBSEÑARES

EPS, ALS Focal Person

Recommended for Approval:

BERNABE L. LINOG

Chief, CLMD

Funds Available:

ELAINE N. NAVARRO

Chief, Finance

Approved:

MARIA INES C. ASUNCION

Director IV

Regional Director

*Approved OSEC 13.25-04856 Val. P.
Pro ALS - Project Release*



Address: J.P. Rosales Avenue, Butuan City
Trunkline No: (085) 225-1151
Telefax No: (085) 342-5959
Email: caraga@deped.gov.ph
Website: caraga.deped.gov.ph

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Republic of the Philippines
DEPARTMENT OF EDUCATION

Central Office

SUB-ALLOTMENT RELEASE ORDER

Fiscal Year 2025

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA370 310500100001000 - Current Appropriations Human resource development for personnel in schools and learning centers		REFERENCE: FY 2025 GAAAO dated 01/01/2025	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-13-25-04856
FUND CODE: 01101101		LEGAL BASIS: FY 2025 GAA R.A. No. 12116 (Current Appropriations)	DATE: 24-Sep-25
ORGANIZATION CODE: 070010100000			FISCAL YEAR: FY 2025
PURPOSE: <i>To cover expenses in connection with the conduct of Refinement and Finalization of the Revised ALS K to 10 Curriculum Training Resource Package.</i>			
To: The Regional Director Regional Office - XIII Butuan City 070010300016			Region : 13
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Training Expenses		MOOE 5020201002	47,800.00
AMOUNT IN WORDS: *** Forty Seven Thousand Eight Hundred Pesos Only ***			Total: <u>47,800.00</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 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