



Republic of the Philippines
Department of Education
CARAGA REGION

APRIL 6, 2026

REGIONAL MEMORANDUM

No. 0315, s. 2026

To: Schools Division Superintendents
RO Functional Division Chiefs
All Others Concerned

RELEASE OF SUB-ALLOTMENT RELEASE ORDER (Sub-ARO)

1. This office acknowledges receipt of hard copies of Sub-Allotment Release Orders (Sub-AROs) from the Department of Education (DepEd) Central Office. These documents shall be released to the Schools Division Offices (SDOs) and the chiefs of functional divisions in the DepEd Regional Office (RO), as indicated in the enclosed Summary List of Sub-AROs.
2. For reference, scanned copies of the Sub-AROs have been emailed to the respective Division Office budget officers or designated regional focal persons.
3. All concerned RO and SDO focal persons are reminded to utilize these funds in strict compliance with standard government accounting and auditing rules and regulations.
4. For immediate dissemination and guidance.

Digitally
signed by
Asuncion
Maria Ines
Casona
Date:
2026.03.31
16:10:32
+0800
MARIA INES C. ASUNCION
Director IV
Regional Director

FIN/nap
03/30/2026

Summary List of Sub-Allotment Release Order (Sub-ARO)
FY 2026 (Batch 2)
March 24, 2026

Recipient Office	PAP Name	Account Code	Amount	Purpose	Sub-ARO No.	Date	Received by RO		Date Received
							Yes	No	
Regional Office - XIII	Human resource development for personnel in schools and learning centers	5020201002	65,000.00	To cover expenses in connection with the conduct of the ARAL Program.	OSEC-13-26-00129	02/24/2026	✓		MAR 30 2026
Regional Office - XIII	General Management and Supervision - Central Office	5021408000	1,320,000.00	Transfer of funds to cover funding requirements for the FY 2026 Renewal and Hiring of School-Based Administrative Support Staff under Contract of Service (COS) for Elementary Level.	OSEC-13-26-00149	02/25/2026	✓		MAR 30 2026
Regional Office - XIII	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	1,320,000.00	Transfer of funds to cover funding requirements for the FY 2026 Renewal and Hiring of School-Based Administrative Support Staff under Contract of Service (COS) for Elementary Level.	OSEC-13-26-00165	02/25/2026	✓		MAR 30 2026
Regional Office - XIII	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	10,956,000.00	Transfer of funds to cover funding requirements for the FY 2026 Renewal and Hiring of School-Based Administrative Support Staff under Contract of Service (COS) of Junior High School.	OSEC-13-26-00181	02/25/2026	✓		MAR 30 2026
Regional Office - XIII	Human resource development for personnel in schools and learning centers	5020201002	13,000.00	To cover expenses in connection with the conduct of Subject Content Professional Development Program.	OSEC-13-26-00201	02/25/2026	✓		MAR 30 2026
Regional Office - XIII	Basic Education Curriculum	5021408000	150,000.00	Transfer of Program Support Funds for the conduct of the FY 2026 Regional Science and Technology Fair (RSTF).	OSEC-13-26-00221	02/27/2026	✓		MAR 30 2026
Regional Office - XIII	Physical Fitness and School Sports - Palarong Pamantasan Secretariat	5021408000	2,272,000.00	To transfer funds for the Conduct of Meeting and Conferences relative to the 2026 Palarong Pamantasan.	OSEC-13-26-00227	03/03/2026	✓		MAR 30 2026
Schools Division of Bayugan City	General Management and Supervision - Central Office	5021408000	100,000.00	To transfer funds for the funding requirements for Bagong Pilpinas Serbisyo Fair.	OSEC-13-26-00254	03/04/2026	✓		MAR 30 2026
Schools Division of Butuan City	General Management and Supervision - Central Office	5021408000	100,000.00	To transfer funds for the funding requirements for Bagong Pilpinas Serbisyo Fair.	OSEC-13-26-00255	03/04/2026	✓		MAR 30 2026

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March 24, 2026

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							Yes	No	
Regional Office - XIII	BEFF - Site Validation, Preliminary and Detailed Engineering (PDE)	5060404002	5,491,200.00	To transfer funds for the Payment of Services of DepEd Engineers and Architects under Contract of Service (COS).	OSEC-13-26-00279	03/10/2026	✓		03/30/2025
Schools Division of Agusan del Norte	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	466,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00466	03/12/2026	✓		03/30/2025
Schools Division of Agusan del Sur	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	2,173,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00467	03/12/2026	✓		03/30/2025
Schools Division of Bayugan City	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	98,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00468	03/12/2026	✓		03/30/2025
Schools Division of Bislig City	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	153,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00469	03/12/2026	✓		03/30/2025
Schools Division of Butuan City	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	124,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00470	03/12/2026	✓		03/30/2025
Schools Division of Cabadbaran City	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	186,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00471	03/12/2026	✓		03/30/2025
Schools Division of Dinagat Island	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	398,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00472	03/12/2026	✓		03/30/2025
Schools Division of Siargao	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	814,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00473	03/12/2026	✓		03/30/2025
Schools Division of Surigao City	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	247,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00474	03/12/2026	✓		03/30/2025

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March 24, 2026

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Yes	No								
Schools Division of Surigao del Norte	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	573,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00475	03/12/2026	✓		MAR 31 2026
Schools Division of Surigao del Sur	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	1,617,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00476	03/12/2026	✓		MAR 31 2026
Schools Division of Tandag City	Operation of Schools - Elementary (Kinder to Grade 6)	5021408000	93,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Elementary School.	OSEC-13-26-00477	03/12/2026	✓		MAR 31 2026
Schools Division of Agusan del Norte	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	651,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00683	03/12/2026	✓		MAR 31 2026
Schools Division of Agusan del Sur	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	2,572,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00684	03/12/2026	✓		MAR 31 2026
Schools Division of Bayugan City	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	604,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00685	03/12/2026	✓		MAR 31 2026
Schools Division of Bislig City	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	247,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00686	03/12/2026	✓		MAR 31 2026
Schools Division of Butuan City	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	1,237,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00687	03/12/2026	✓		MAR 31 2026
Schools Division of Cabadbaran City	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	556,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00688	03/12/2026	✓		MAR 31 2026
Schools Division of Dinagat Island	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	381,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00689	03/12/2026	✓		MAR 31 2026
Schools Division of Siargao	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	735,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00690	03/12/2026	✓		MAR 31 2026

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March 24, 2026**

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							Yes	No	
Schools Division of Surigao City	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	151,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00691	03/12/2026	✓		Mar 30 2026
Schools Division of Surigao del Norte	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	750,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00692	03/12/2026	✓		Mar 30 2026
Schools Division of Surigao del Sur	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	2,254,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00693	03/12/2026	✓		Mar 30 2026
Schools Division of Tandag City	Operation of Schools - Junior High School (Grade 7 to Grade 10)	5021408000	205,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Junior High School.	OSEC-13-26-00694	03/12/2026	✓		Mar 30 2026
Schools Division of Agusan del Norte	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	797,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00697	03/12/2026	✓		Mar 30 2026
Schools Division of Agusan del Sur	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	1,433,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00698	03/12/2026	✓		Mar 30 2026
Schools Division of Bayugan City	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	542,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00699	03/12/2026	✓		Mar 30 2026
Schools Division of Bislig City	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	156,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00900	03/12/2026	✓		Mar 30 2026
Schools Division of Butuan City	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	248,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00901	03/12/2026	✓		Mar 30 2026
Schools Division of Cabadbaran City	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	655,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00902	03/12/2026	✓		Mar 30 2026
Schools Division of Dinagat Island	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	791,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00903	03/12/2026	✓		Mar 30 2026

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							Yes	No	
Schools Division of Siargao	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	287,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00904	03/12/2026	✓		MAR 24 2026
Schools Division of Surigao City	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	668,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00905	03/12/2026	✓		MAR 24 2026
Schools Division of Surigao del Norte	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	187,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00906	03/12/2026	✓		MAR 24 2026
Schools Division of Surigao del Sur	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	996,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00907	03/12/2026	✓		MAR 24 2026
Schools Division of Tandag City	Operation of Schools - Senior High School (Grade 11 to Grade 12)	5021408000	10,000.00	To transfer of funds as additional School Maintenance and Other Operating Expenses (SMOOE) for Senior High School.	OSEC-13-26-00908	03/12/2026	✓		MAR 24 2026
Schools Division of Agusan del Norte	General Management and Supervision - Central Office	5021408000	1,244,600.00	Provision of Funds for the Improvement and Acquisition of School Sites Program.	OSEC-13-26-00991	03/12/2026	✓		MAR 24 2026
Schools Division of Agusan del Sur	General Management and Supervision - Central Office	5021408000	1,244,600.00	Provision of Funds for the Improvement and Acquisition of School Sites Program.	OSEC-13-26-00992	03/12/2026	✓		MAR 24 2026
Schools Division of Dinagat Island	General Management and Supervision - Central Office	5021408000	1,495,400.00	Provision of Funds for the Improvement and Acquisition of School Sites Program.	OSEC-13-26-00993	03/12/2026	✓		MAR 24 2026
Schools Division of Surigao del Norte	General Management and Supervision - Central Office	5021408000	1,495,400.00	Provision of Funds for the Improvement and Acquisition of School Sites Program.	OSEC-13-26-00994	03/12/2026	✓		MAR 24 2026
Schools Division of Surigao del Sur	General Management and Supervision - Central Office	5021408000	1,495,400.00	Provision of Funds for the Improvement and Acquisition of School Sites Program.	OSEC-13-26-00995	03/12/2026	✓		MAR 24 2026
Regional Office - XIII	Improvement and Acquisition of School Sites	5021408000	501,600.00	Provision of Funds for the Regional Operations relative to the Sites Titling-Related Program and Activities.	OSEC-13-26-01007	03/12/2026	✓		MAR 24 2026