



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
Schools Division of Bohol

**Office of the Schools  
Division Superintendent**

October 9, 2025

DIVISION MEMORANDUM

No. 690, s. 2025

**DOWNLOAD OF ADDITIONAL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) TO  
SELECTED SECONDARY SCHOOLS**

To: Assistant Schools Division Superintendent  
Chiefs – CID & SGOD  
Public Schools District Supervisors  
School Principals/Heads  
Administrative Officer II  
Senior Bookkeepers  
All Others Concerned

1. DepEd Division of Bohol announces the download of additional School Maintenance and Other Operating Expenses in October 2025 to selected Secondary Schools (**Annex A**) through the issuance of Sub Allotment Release Order No. OSEC-7-25-04763 (**Annex B**).
2. In this connection, School Heads of the identified schools are directed to prepare the **Work and Financial Plan (WFP)** adhering to existing government budgeting, accounting, and auditing rules and regulations. The use of the fund should be consistent with the guidelines and provisions stated under DepEd Order No. 008, s.2019, dated May 2, 2019.
3. The WFP shall be submitted to the assigned Bookkeepers for validation and PSDS' approval. The WFP shall be uploaded to the google drive link – <https://tinyurl.com/Oct2025AddtlMOOESec> together with the accountable officer's updated fidelity bond confirmation letter and certification from the Bookkeeper that all previously downloaded special funds, which have been fully implemented and due for liquidation, - for IU Secondary Schools and - and September 2025 Regular MOOE - for Non-IU Secondary School, have been properly liquidated. The Bookkeeper shall then forward the approved WFP along with the supporting documents to Ms. Jeberly Lopos, **on or before October 17, 2025**.
4. The liquidation reports, together with the supporting documents, shall be submitted to the District Bookkeepers and to the Accounting Unit, **on or before December 15, 2025**. The Administrative Officer II shall monitor the submission of the liquidation reports.
5. Immediate and wide dissemination of this memorandum is hereby directed.

  
FAY C. LUAREZ EdD PhD TM CESO V  
Schools Division Superintendent



DepEd Tayo Bohol Division

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Republic of the Philippines  
DEPARTMENT OF EDUCATION

Central Office

SUB-ALLOTMENT RELEASE ORDER

Fiscal Year 2025

|                                                                                                                                                                               |  |                                                                                 |                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------|-----------------------------------------------------------|
| <b>PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:</b><br>PPA358<br>310400100004000 - Continuing Appropriations<br>Operation of Schools - Senior High School (Grade 11 to Grade 12) |  | <b>REFERENCE:</b><br>FY 2024 GAAAO dated 01/02/2024                             | <b>SUB-ALLOTMENT RELEASE ORDER NO.</b><br>OSEC-7-25-04763 |
| <b>FUND CODE:</b><br>01102101                                                                                                                                                 |  | <b>LEGAL BASIS:</b><br>FY 2024 GAA   R.A. No. 11975 (Continuing Appropriations) | <b>DATE:</b><br>20-Sep-25                                 |
| <b>ORGANIZATION CODE:</b><br>070010100000                                                                                                                                     |  | <b>FISCAL YEAR:</b><br>FY 2025                                                  |                                                           |
| <b>PURPOSE:</b><br>Transfer of Additional Maintenance and Other Operating Expenses (MOOE).                                                                                    |  |                                                                                 |                                                           |
| <b>To: The Schools Division Superintendent</b><br>Schools Division of Bohol<br>DepEd - Region VII<br>070010807001                                                             |  |                                                                                 | <b>Region :</b> Z                                         |
| <b>PARTICULARS</b>                                                                                                                                                            |  | <b>ALLOTMENT CLASS/<br/>ACCOUNT CODE</b>                                        | <b>AMOUNT AUTHORIZED</b>                                  |
| Subsidy to Operating Units                                                                                                                                                    |  | MOOE 5021408000                                                                 | 3,620,000.00                                              |
| <b>AMOUNT IN WORDS:</b> *** Three Million Six Hundred Twenty Thousand Pesos Only ***                                                                                          |  |                                                                                 | <b>Total:</b> <u>3,620,000.00</u>                         |
| <b>NOTE:</b> 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

10/2/2020

| DEPARTMENT OF EDUCATION                                                                 |        |                        |  |
|-----------------------------------------------------------------------------------------|--------|------------------------|--|
| ADDITIONAL MOOE ALLOCATION FOR PUBLIC SENIOR HIGH SCHOOL PILOT SCHOOLS FOR SY 2025-2026 |        |                        |  |
| Region   Division   School Name                                                         | Tag    | SHS-MOOE<br>(in Pesos) |  |
| Re Div 302695 Victorias National High School                                            | IU     | 250,000                |  |
| <b>Region VII - Central Visayas</b>                                                     |        | <b>10,995,000</b>      |  |
| <b>Division of Bohol</b>                                                                |        | <b>4763 3,620,000</b>  |  |
| 302808 Aguing National High School                                                      | IU     | 190,000                |  |
| 302809 Alicia Technical Vocational High School                                          | IU     | 220,000                |  |
| 302815 Batuan National High School                                                      | IU     | 220,000                |  |
| 302817 Biking Technical Vocational High School                                          | IU     | 220,000                |  |
| 302818 Bilar National High School                                                       | IU     | 220,000                |  |
| 302830 Cangawa National High School                                                     | IU     | 220,000                |  |
| 302834 Catungawan National High School                                                  | IU     | 190,000                |  |
| 302836 Clarin National School of Fisheries                                              | IU     | 210,000                |  |
| 302867 Hinawanan National High School                                                   | NON-IU | 210,000                |  |
| 302868 Lila National High School                                                        | IU     | 210,000                |  |
| 302871 Loon South National High School                                                  | NON-IU | 210,000                |  |
| 302872 Lourdes National High School                                                     | IU     | 220,000                |  |
| 302881 Pagnitoan National High School                                                   | IU     | 210,000                |  |
| 302883 Calape National High School                                                      | IU     | 220,000                |  |
| 302884 Pilar Technical Vocational High School                                           | IU     | 220,000                |  |
| 302887 San Agustin National High School                                                 | IU     | 220,000                |  |
| 302910 Tagum Sur National High School                                                   | IU     | 210,000                |  |
| <b>Division of Cebu Province</b>                                                        |        | <b>4764 870,000</b>    |  |
| 302949 Buanoy National High School - Nangka NHS Extension                               | NON-IU | 220,000                |  |
| 303044 Looc Norte National High School                                                  | IU     | 220,000                |  |
| 303069 Bartolome and Manuela Pafares Memorial National High School                      | IU     | 220,000                |  |
| 312481 Liloan National High School Extension Don Bosco                                  | NON-IU | 210,000                |  |
| <b>Division of Negros Oriental</b>                                                      |        | <b>4765 210,000</b>    |  |
| 303236 Jose Marie Locsin Memorial High School                                           | IU     | 210,000                |  |
| <b>Division of Siquijor</b>                                                             |        | <b>4766 430,000</b>    |  |
| 303297 Enrique Villanueva National High School                                          | IU     | 210,000                |  |
| 303306 DepEd-Lazi National Agricultural School                                          | IU     | 220,000                |  |
| <b>Division of Carcar City</b>                                                          |        | <b>4767 220,000</b>    |  |
| 303066 Ocafia National High School (Valladolid National High School Extension)          | IU     | 220,000                |  |
| <b>Division of Cebu City</b>                                                            |        | <b>4768 940,000</b>    |  |
| 303128 Abellana National High School (Day & Night)                                      | IU     | 250,000                |  |
| 303150 Don Sergio Osmeña, Sr. Memorial National High School (Day & Night)               | IU     | 220,000                |  |
| 303151 Florencio S. Urot Memorial National High School                                  | IU     | 220,000                |  |
| 303161 Ramon Duterte Memorial National High School (Day & Night)                        | IU     | 250,000                |  |
| <b>Division of Danao City</b>                                                           |        | <b>4769 440,000</b>    |  |
| 303037 Maslog National High School                                                      | NON-IU | 220,000                |  |
| 322003 Ramon M. Durano, Sr. Foundation - Science and Technology Education C             | NON-IU | 220,000                |  |
| <b>Division of Dumaguete City</b>                                                       |        | <b>4770 690,000</b>    |  |
| 303167 Junob National High School                                                       | IU     | 220,000                |  |
| 303168 Dumaguete City National High School, Main - Calindagan                           | IU     | 250,000                |  |
| 312601 Piapi High School                                                                | NON-IU | 220,000                |  |
| <b>Division of Guihulngan City</b>                                                      |        | <b>4771 185,000</b>    |  |
| 305763 Tagbino Senior High School                                                       | NON-IU | 185,000                |  |
| <b>Division of Mandaue City</b>                                                         |        | <b>4772 250,000</b>    |  |
| 303199 Mandaue City Comprehensive National High School                                  | IU     | 250,000                |  |
| <b>Division of Naga City</b> CITY OF NAGA, CEBU                                         |        | <b>4773 440,000</b>    |  |
| 303035 Placido L. Señor National High School                                            | NON-IU | 220,000                |  |
| 303065 Naga National High School                                                        | IU     | 220,000                |  |
| <b>Division of Tagbilaran City</b>                                                      |        | <b>4774 460,000</b>    |  |
| 302846 Dr. Cecilio Putong National High School (Bohol NHS)                              | IU     | 250,000                |  |
| 302875 Mansasa National High School                                                     | IU     | 210,000                |  |
| <b>Division of Talisay City</b>                                                         |        | <b>4775 250,000</b>    |  |
| 303113 Talisay National High School                                                     | NON-IU | 250,000                |  |
| <b>Division of Tanjay City</b>                                                          |        | <b>4776 210,000</b>    |  |
| 303273 Sta. Agueda National High School                                                 | IU     | 210,000                |  |
| <b>Division of Toledo City</b>                                                          |        | <b>4777 1,780,000</b>  |  |