Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

March 9, 2026

DIVISION MEMORANDUM
No. 140, s. 2026

FY 2026 ADDITIONAL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) ALLOCATIONS TO ELIGIBLE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

TO: Assistant Schools Division Superintendents
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. Attached is the list of Additional Maintenance and Other Operating Expenses (MOOE) allocations provided to eligible Public Elementary and Secondary Schools intended for the renewal or hiring of School-Based Administrative Support Staff under Contract of Service (COS) for Fiscal Year (FY) 2026.
2. Eligible schools shall strictly comply with the provisions of CSC-COA-DBM Joint Circular No. 1, s. 2025. Only schools with existing COS personnel whose contracts are effective until December 31, 2025 shall be allowed to renew such contracts or hire a replacement, subject to existing government rules and regulations.
3. The said allocations shall be utilized solely for the intended purpose and shall be subject to applicable government accounting, budgeting, and auditing rules and regulations.
4. For information, guidance and strict compliance.

MARITES A. IBAÑEZ, CESO V
Schools Division Superintendent

LDO/ FY 2026 ADDITIONAL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) ALLOCATIONS TO ELIGIBLE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS/ R2-150096/ 03/ 09/ 2026

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Attachment I: FY 2026 ADDITIONAL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) ALLOCATIONS TO ELIGIBLE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

School Name	ALLOCATIONS	
	Sub-Aro/PAP Code	**Amount**
1. Apar Elementary School	RO-4A-26-0703/ GMS – 100000100001000	Php 132,000.00
2. Jaybanga Elementary School	RO-4A-26-0711/ Operation of Schools Elementary – 310400100002000	132, 000.00
3. Palakpak Integrated National High School	RO-4A-26-0719/ Operation of Schools JHS – 310400100003000	132,000.00
4. Tulos National High School		132,000.00

Prepared by:

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