



Republic of the Philippines
Department of Education
CARAGA REGION

DEPARTMENT OF EDUCATION
RECORDS UNIT, REGIONAL OFFICE - CARAGA
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17 Sept 2026

REGIONAL MEMORANDUM
FIN – 2026 –

To: Schools Division Superintendent) Division of Surigao City
All Others Concerned

**SUB-ALLOTMENT RELEASE ORDER (SubARO) FOR ADMINISTRATION OF
PERSONNEL BENEFITS**

1. This Office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) to fund the FY 2026 Payment of Teaching Overload, under FY 2026 GAA.
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.

ALLAN G. FARNAZO
Director IV *[Signature]*

EGC/FIN/RM- SUB-ARO FOR ADMINISTRATION OF PERSONNEL BENEFITS
15081/September 14, 2026



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Republic of the Philippines
Department of Education
CARAGA REGION

September 9, 2026

ALLAN G. FARNAZO
Director IV
DepEd Caraga Regional Office
J. Rosales Ave., Butuan City

Sir:

This is to request to download a Sub-Allotment Order (SARO) to the **DIVISION OF SURIGAO CITY** of this Region. The fund is intended to be used to cover additional funding requirement for **PAYMENT OF FY 2026 TEACHING OVERLOAD PAY**.

Division	FY 2026 Number of Additional Beneficiaries	Funding Requirement
1. SURIGAO CITY	53	756,616.12


SHERYL R. PUYO
AO V/HRMO III

Funds Available:


ELAINE N. NAVARRO
Chief Administrative Officer
Finance Division

Approved:


ALLAN G. FARNAZO
Director IV

13442 SRP ASD

