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21 Sept 2026

REGIONAL MEMORANDUM
FIN - 2026 -0965

To: Schools Division Superintendents) Division of Agusan del Norte
) Division of Bislig City
) Division of Dinagat Islands
) Division of Surigao del Sur

All Others Concerned

SUB-ALLOTMENT RELEASE ORDER (SubARO) FOR GENERAL MANAGEMENT
AND SUPERVISION

1. This Office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) to fund the Multigrade Implementation of the Learning Passport Platform with digital MG materials and PISA for Schools 2026 National/Regional Evaluation Day, under OSEC-13-26-04219 and OSEC-13-26-04441.
2. Attached for reference are the approved requests.
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

EGC/FIN/RM- SUB-ARO FOR GENERAL MANAGEMENT AND SUPERVISION
15265/September 15, 2026





Republic of the Philippines
Department of Education
CARAGA REGION

Office of the Regional Director

September 14, 2026

ALLAN G. FARNAZO

Director IV
Regional Director
DepEd Caraga Region
J.P. Rosales Avenue, Butuan City

Sir:

This is to respectfully request from your good office approval for the downloading of funds under **SARO OSEC-13-26-04219**, amounting to **Three Hundred Ninety Thousand Pesos (P390,000.00)** to Dinagat Islands Division for the Multigrade Implementation of the Learning Passport Platform with Digital MG Materials.

Thank you.

Very truly yours,

Elena Naquila Capangpangan
ELENA NAQUILA CAPANGPANGAN
RO, EPS, MG Focal Person

Noted by:

Bernabe L. Linog
BERNABE L. LINO
Chief, CLMD

Funds Available:

Elaine Navarro
ELAINE NAVARRO
Chief, Finance Division

Approved:

Allan G. Farnazo
ALLAN G. FARNAZO
Director IV

CLMD/enc
09/14/2026



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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2026-09-15171





Republic of the Philippines
Department of Education
CARAGA REGION

OFFICE OF THE REGIONAL DIRECTOR

September 14, 2026

ALLAN G. FARNAZO
Director IV

Sir:

The undersigned respectfully request authority to transfer funds to the three Schools Division Offices the **funding requirements of PISA for Schools 2026** National/Regional and Evaluation Day, chargeable against **OSEC-13-26-04441**. The itemized expenses can be found in the Enclosure.

Schools Division Office	Sample School	Amount
Agusan del Norte	Bangonay National High School	P 187,512.00
	Saint Michael College of Caraga, Inc.	
Bislig City	Bislig City National High School	P 36,756.00
Surigao del Sur	Antipolo National High School	P 70,312.00
	Madrid National High School	
TOTAL		P 294,580.00

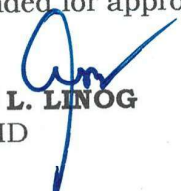
Thank you.

Very truly yours,


MARIA RUTH R. EDRADAN

Education Program Supervisor/PISA for Schools 2026 Focal

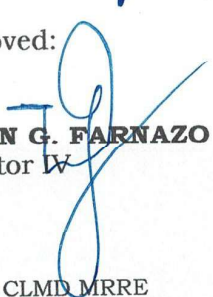
Recommended for approval:


BERNABE L. LINOG
Chief, CLMD

Funds available:


ELAINE N. NAVARRO
Chief, Finance Division

Approved:


ALLAN G. FARNAZO
Director IV

14991 CLMD MRRE



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

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