



Republic of the Philippines
Department of Education
CARAGA REGION

DEPARTMENT OF EDUCATION
RECORDS UNIT, REGIONAL OFFICE-CARAGA
RELEASED
BY: ISAB

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Date:
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30 Sept 2026

REGIONAL MEMORANDUM
FIN – 2026 – 1036

To: Schools Division Superintendents) Division of Agusan del Sur
All Others Concerned) Division of Bayugan City
) Division of Surigao City
) Division of Surigao del Norte
) Division of Surigao del Sur

SUB-ALLOTMENT RELEASE ORDER (SubARO) FOR MULTIGRADE EDUCATION

1. This Office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) to fund the Multigrade Multilevel Learning Materials (MLM) in GMRC, MAPEH, EPP, MAKABASA, AP and Filipino Development and Finalization Workshops, under OSEC-13-26-03905 dated July 22, 2026.
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.

Digitally
signed by
Escobarte
Pedro
Tenebro Jr.

Pedro Tenebro Jr.
Date: 11-26-26
PEDRO TENEBRO ESCOBARTE, JR.
Director III/Assistant Regional Director
Officer-in-Charge
Office of the Regional Director

EGC/FIN/RM- SUB-ARO FOR MULTIGRADE EDUCATION
16029/September 24, 2026





Republic of the Philippines
Department of Education
CARAGA REGION

OFFICE OF THE REGIONAL DIRECTOR

September 21, 2026

ALLAN G. FARNAZO

Director IV

DepEd Caraga Region

J.P. Rosales Avenue,

Butuan City

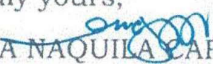
Sir:

This is to request from your good office the approval on the downloading of Funds from **SARO OSEC-13-26-03905** in the amount of **Two Hundred Eighty Two Thousand (P282,000.00)** pesos only for MG Multilevel Learning Materials (MLM) in GMRC, MAPEH, EPP, MAKABANSA, AP, and Filipino Q3-4 (Development Workshop) for Terms 2 (Continuation) & 3 and MG Multilevel Learning Materials (MLM) in GMRC, MAPEH, EPP, MAKABANSA, AP, and Filipino Q1-2 (Finalization Workshop) for Terms 1 & 2 to wit:

No	Division	Per pax	Number of pax	Total
1	Agusan del Sur	26,000.00	6	156,000.00
2	Bayugan City	22,000.00	1	22,000.00
3	Surigao City	26,000.00	2	52,000.00
4	Surigao Del Norte	25,000.00	1	25,000.00
5	Surigao Del Sur	27,000.00	1	27,000.00
TOTAL				282,000.00

Thank you.

Very truly yours,


ELENA NAQUILA CAPANGPANGAN
RO, EPS, MG Focal Person

Funds Available:


ELAINE N. NAVARRO
CAO- Finance Division

Noted by:


BERNABE L. LINO
CLMD Chief

Approved:


Digitally signed by
Farnazo
Allan
Gabriel
Date:
2026.09.22
13:21:43
+0800
ALLAN G. FARNAZO
Director IV

CLMD/enc
09/21/2026



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02.01.23	00	1 of 1



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