



Republic of the Philippines
Department of Education
CARAGA REGION

DEPARTMENT OF EDUCATION
RECORDS UNIT, REGIONAL OFFICE-CARAGA
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REGIONAL MEMORANDUM

No. 0955 , s. 2026

To: Schools Division Superintendents
All Others Concerned

**SUB-ALLOTMENT RELEASE ORDER (Sub-ARO) FOR HUMAN RESOURCE
DEVELOPMENT FOR PERSONNEL IN SCHOOLS
AND LEARNING CENTERS**

1. This Office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) for the New Khan Academy Implementation for FY 2026-2027, under OSEC-13-26-03598 dated July 1, 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.

ALLAN G. FARNAZO
Director IV

EGC/FIN/RM-SUB-ARO FOR HUMAN RESOURCE DEVELOPMENT FOR PERSONNEL IN SLC
15262/September 15, 2026





Republic of the Philippines
Department of Education
CARAGA REGION

September 14, 2026

ALLAN G. FARNAZO

Director IV
This Office

Sir:

Respectfully requesting the downloading of funds from **OSEC-13-26-03598** to the Schools Division Offices (SDOs) concerned through the issuance of Sub-Allotment Release Orders (Sub-AROs).

The requested funds will be utilized to cover the **transportation expenses** and to support the **various implementation activities of the New Khan Academy Implementing Schools for SY 2026-2027**. The breakdown of the required fund allocation per Schools Division Office is as follows:

Division	Total Amount of Allocation
Agusan del Norte	20,174.00
Agusan del Sur	51,808.00
Bayugan City	2,100.00
Bislig City	23,603.00
Butuan City	13,207.00
Cabadbaran City	11,283.00
Dinagat Islands	4,201.00
Siargao	169,230.00
Surigao City	22,502.00
Surigao del Norte	65,207.00
Surigao del Sur	155,266.00
Tandag City	27,806.00
TOTAL	566,387.00

For your approval.

Very truly yours,

RHEA J. YPARRAGUIRRE
EPS-Math, CLMD/ RKFP

Funds Available:

ELAINE N. NAVARRO
CAO, Finance Division

Recommending Approval:

BERNABE L. LINOG
Chief ES, CLMD

Approved:

ALLAN G. FARNAZO
Director IV

15180 CLMD RJY



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