



Republic of the Philippines
Department of Education
Negros Island Region
SCHOOLS DIVISION OF SAGAY CITY

AUG 20 2025


DIVISION MEMORANDUM

No. 501, s. 2025

**ALLOCATION OF FY 2026 SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES
TO ELEMENTARY SCHOOLS, JUNIOR HIGH SCHOOLS, AND SENIOR HIGH SCHOOLS**

To: Assistant Schools Division Superintendent
Chief Education Supervisors-CID and SGOD
Public Schools District Supervisors
All Public Elementary and Secondary School Heads
All Others Concerned

1. In reference to the FY 2026 National Expenditure Program, this Office releases the allocation of FY 2026 School Maintenance and Other Operating Expenses to Elementary Schools, Junior High Schools, and Senior High Schools (*Annex A*).
2. A suggested allocation per expenditures for elementary schools is provided in Annex B. Schools may adjust the allocation based on their priority needs.
3. It is understood that in the conduct of this activity, there shall be no discrimination in the provision of information on account of age, gender, civil status, disability, religion, or other similar factors/personal circumstances that run counter to the principles of equal opportunity.
4. Widest dissemination of this Memorandum is desired.


DANNIE CLARK M. UGUIL, CESE
OIC- Schools Division Superintendent



Encl: As stated

Reference: FY 2026 NEP

To be indicated in the Perpetual Index under the following subjects:

BUDGET MOOE

Finance 8/14/2025



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FY 2026 SCHOOL MOOE ALLOCATIONS (JUNIOR HIGH SCHOOLS-IUS)

School	Traveling Expenses - Local	Training Expenses	ICT Office Supplies Expenses	Fuel, Oil and Lubricants Expenses	Other Supplies and Materials Expenses	Water Expenses	Electricity Expenses	Postage and Courier Expenses	Mobile	Landline	Internet Subscription Expenses	Security Services	R/M - School Buildings	R/M - Office Equipment	R/M - Other Property, Plant and Equipment	Fidelity Bond Premiums	Labor and Wages	Representation Expenses	Transportation and Delivery Expenses	TOTAL MOOE (Gross)
Bato National High School	69,000	171,000	273,000		273,000	28,000	492,000	7,000	28,000		69,000	296,000	355,000		33,000	13,000	28,000		13,000	2,148,000
Eusebio Lopez Memorial Integrated School	69,000	245,000	208,000	32,000	225,000	275,000	689,000	22,000	33,000	67,000	110,000	315,000	531,000	48,000		20,000	183,000	28,000	22,000	3,122,000
Sagay National High School	519,000	397,000	1,905,000	14,000	226,000	643,000	972,000	14,000	14,000		222,000	741,000	1,485,000			79,000	619,000	14,000	14,000	7,878,000
Serafin V. Aguilar Integrated School	43,000	49,000	135,000		55,000		30,000	2,000	14,000		14,000	45,000	109,000	4,000		9,000	22,000	4,000	7,000	542,000
Vito National High School	44,000	282,000	238,000		364,000	4,000	149,000	4,000	14,000	44,000	63,000		181,000		7,000	4,000	394,000	14,000	14,000	1,820,000
Total	744,000	1,144,000	2,759,000	46,000	1,143,000	950,000	2,332,000	49,000	103,000	111,000	478,000	1,397,000	2,661,000	52,000	40,000	125,000	1,246,000	60,000	70,000	15,510,000

FY 2026 SCHOOL MOOE ALLOCATIONS ((SENIOR HIGH SCHOOLS-IUS)

School	Traveling Expenses - Local	Training Expenses	ICT Office Supplies Expenses	Fuel, Oil and Lubricants Expenses	Other Supplies and Materials Expenses	Water Expenses	Electricity Expenses	Postage and Courier Expenses	Mobile	Internet Subscription Expenses	Security Services	R/M - School Buildings	R/M - Other Property, Plant and Equipment	Fidelity Bond Premiums	Insurance Expenses	Labor and Wages	Representation Expenses	Transportation and Delivery Expenses	TOTAL MOOE (Gross)
Bato National High School	25,000	69,000	69,000		575,000		124,000		16,000	63,000		153,000		4,000		116,000		6,000	1,220,000
Eusebio Lopez Memorial Integrated School	31,000	224,000	83,000	7,000	457,000	181,000		9,000	13,000	56,000	254,000	184,000		8,000		134,000	23,000	11,000	1,675,000
Sagay National High School				15,000	2,179,000	134,000	202,000	15,000	15,000	59,000	262,000				27,000	128,000	15,000	15,000	3,066,000
Vito National High School	12,000	115,000	94,000		465,000	3,000	50,000			25,000		63,000	8,000	2,000	12,000	80,000		8,000	937,000
Total	68,000	408,000	246,000	22,000	3,676,000	318,000	376,000	24,000	44,000	203,000	516,000	400,000	8,000	14,000	39,000	458,000	38,000	40,000	6,898,000

FY 2026 SCHOOL MOOE ALLOCATIONS (SENIOR HIGH SCHOOLS)

School Name	Gross MOOE	Traveling Expenses - Local	Training Expenses	ICT Office Supplies Expenses	Fuel, Oil and Lubricants Expenses	Other Supplies and Materials Expenses	Water Expenses	Electricity Expenses	Mobile	Internet Subscription Expenses	Security Services	R/M - School Buildings	R/M - Office Equipment	R/M - Furniture and Fixtures	Fidelity Bond Premiums	Insurance Expenses	Labor and Wages	Representation Expenses	Transportation and Delivery Expenses
Colonia Divina Integrated School	363,000.00	23,000	44,000	64,000		133,000		20,000	19,000	23,000		13,000	5,000				13,000	6,000	
Himoga-an Baybay Integrated School	403,000.00	23,000	37,000	112,000		71,000	2,000	23,000	19,000	19,000		23,000	5,000			7,000	55,000	3,000	4,000
Sagay City Senior High School (Stand Alone)	3,464,000.00	158,000	238,000	702,000		812,000	67,000	64,000	25,000	84,000	575,000	421,000	16,000	6,000	3,000		281,000	6,000	6,000
Bulanon Farm School	920,000.00	34,000	61,000	137,000		472,000	2,000	82,000	19,000			78,000	13,000					6,000	16,000
Jesus Lizares National High School	462,000.00	18,000	13,000	85,000		146,000	15,000	47,000	19,000	16,000			6,000		3,000		94,000		
Sagay City Farm School	399,000.00	15,000	15,000	16,000	30,000	194,000				27,000		12,000					90,000		
Campo Bago National High School	468,000.00					468,000													
Sagay City Eco-zone Farm School	512,000.00					512,000													
Total	6,991,000.00	271,000.00	408,000.00	1,116,000.00	30,000.00	2,808,000.00	86,000.00	236,000.00	101,000.00	169,000.00	575,000.00	547,000.00	45,000.00	6,000.00	6,000.00	7,000.00	533,000.00	21,000.00	26,000.00

Note: Based on FY 2026 NEP



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Annex B

NEP ALLOCATION PER EXPENDITURE FOR ELEMENTARY SCHOOLS

a. Travel	-	3.55%
b. Training	-	12.72%
c. Office Supplies	-	14.46%
d. R/M-Office Equipment	-	0.71%
e. R/M-Furniture & Fixture	-	0.71%
f. Other Supplies & Material		29.62%
g. Water Expense	-	1.65%
h. Electricity Expense		5.21%
i. Postage & Courier	-	0.05%
j. Mobile	-	1.95%
k. Internet Subscription	-	5.44%
l. Security Services	-	1.30%
m. R/M-School Building	-	13.09%
n. Fidelity Bond Premiums	-	0.39%
o. Labor & Wages	-	8.28%
p. Printing & Publication	-	0.01%
q. Representation Expense	-	0.21%
r. Transportation & Delivery		0.65%
Total	-	100%

Kindly attach in the memo

Annex A of Division Memorandum 50, s. 2025

FY 2026 SCHOOL MOOE ALLOCATION

School Name	Gross MOOE
Alfredo Marañon Sr. ES - School of the Future	794,000.00
Alfredo E. Marañon Sr. ES	1,171,000.00
Bato Central Elementary School	1,544,000.00
Baviera Elementary School	821,000.00
Briones Salcedo Elementary School	816,000.00
Buenaventura Mahilum Elementary School	668,000.00
Buenaventura Rodriguez Elementary School	1,412,000.00
Bulanon Elementary School	1,009,000.00
Campo Himogaan Elementary School	848,000.00
Campo Santiago Elementary School	737,000.00
Cesar Gamboa Elementary School	795,000.00
Colonia Divina Integrated School (Elementary)	733,000.00
Elia T. Canoy-Esperancilla Elementary School	1,076,000.00
Eusebio Lopez Memorial Integrated School (Elementary)	1,516,000.00
Fabrica Elementary School	647,000.00
Filomeno Pascual Elementary School	707,000.00
General Luna Elementary School	1,017,000.00
Gil Lopez Elementary School	1,602,000.00
Hautea Elementary School	929,000.00
Himoga-an Baybay Integrated School	1,004,000.00
Jose B. Puey Sr. Elementary School	2,893,000.00
Josebio Gonzaga Elementary School - Extension	815,000.00
Josebio L. Gonzaga Memorial School	971,000.00
Laon Elementary School	690,000.00
Lopez Jaena Elementary School	1,157,000.00
Macamilco Elementary School	696,000.00
Manara Elementary School	716,000.00
Maquiling Elementary School	773,333.00
Maquiling Elementary School - Crossing Bago Ext.	589,667.00
Maria Lopez Elementary School	2,284,000.00
Matabas Elementary School	676,000.00
Melchor D. Salcedo Elementary School	1,093,000.00
Molocaboc II Elementary School	710,000.00
Molocaboc Integrated School (Elementary)	810,000.00
Old Sagay Elementary School	2,490,000.00
Onofre Dela Paz Elementary School	728,000.00
Pacol Elementary School	643,000.00
Pedro R.Katalbas, Sr. II Elementary School	839,000.00
Pedro Ramos Katalbas, Sr. I Elementary School	690,000.00
Plaridel Elementary School	931,000.00
Raymundo Tupas Elementary School	1,076,686.00
Raymundo Tupas Elementary School-Sesco Ext.	221,314.00
Raynor D. Mesa Elementary School	747,000.00
Romeo V. Agustin Elementary School	685,000.00
Ricardo L. Gamboa Elementary School	1,193,000.00
Rufino T. Halipa Sr Elementary School	758,000.00
Serafin V. Aguilar Integrated School (Elementary)	560,000.00
Sherman Hill Integrated School (Elementary)	624,000.00
Sir Arthur E. Cooper Elementary School	869,000.00
Suyac Elementary School	713,000.00
Talusan Elementary School	1,481,000.00
Tu-ong Elementary School	826,000.00
Uychiat Elementary School	771,000.00
Valeriana G. Analucas Integrated School	634,000.00
Vito Elementary School	1,415,000.00
Total	53,615,000.00

Note: Based on FY 2026 NEP

FY 2026 SCHOOL MOOE ALLOCATIONS (JUNIOR HIGH SCHOOLS)

SCHOOL NAME	Gross MOOE	Traveling Expenses - Local	Training Expenses	ICT Office Supplies Expenses	Other Supplies and Materials Expenses	Water Expenses	Electricity Expenses	Mobile	Landline	Internet Subscription Expenses	Security Services	R/M - School Buildings	R/M - Office Equipment	R/M - Furniture and Fixtures	Fidelity Bond Premiums	Labor and Wages	Representation Expenses	Transportation and Delivery Expenses
Cpo. Bago National High School-Main	801,850.00	34,075	54,375	136,300	287,825		18,850	32,625				128,325	7,975	8,700	1,450	71,775		19,575
Cpo. Bago NHS-Manara Ext.	304,150.00	12,925	20,625	51,700	109,175		7,150	12,375				48,675	3,025	3,300	550	27,225		7,425
Patricio M. Baviera National High School	801,000.00	31,000	37,000	123,000	398,000		14,000	19,000		16,000		82,000	12,000	12,000	2,000	48,000	2,000	5,000
Colonia Divina Integrated School	817,000	38,000	75,000	157,000	117,000		113,000	23,000		23,000		182,000	4,000		4,000	61,000	14,000	6,000
Himoga-an Baybay Integrated School	903,526	131,378	92,690	159,588	19,344	3,224	61,256	20,150		32,240		170,872	16,120		4,030	164,424	5,642	22,568
HBIS - B. Mahilum Annex	217,474	31,622	22,310	38,412	4,656	776	14,744	4,850		7,760		41,128	3,880		970	39,576	1,358	5,432
Molocaboc Integrated School	1,035,000.00	49,000	100,000	125,000	290,000			23,000		20,000		285,000	12,000	12,000	2,000	90,000	2,000	25,000
Sagay City Eco-Zone Farm School	1,070,000.00	20,000	100,000	126,000	534,000	5,000	20,000	19,000		16,000		138,000	5,000	5,000	2,000	75,000		5,000
Bulanon Farm School	1,743,840.00	64,875	87,365	161,755	372,815	4,325	125,425	29,410	52,765	32,005	208,465	391,845	12,110	10,380	5,190	170,405	5,190	9,515
Bulanon Farm School - Onofre Ext.	272,160.00	10,125	13,635	25,245	58,185	675	19,575	4,590	8,235	4,995	32,535	61,155	1,890	1,620	810	26,595	810	1,485
Old Sagay National High School	1,937,000.00	81,000	188,000	535,000	471,000	23,000	50,000	23,000	31,000			442,000	14,000	12,000	4,000	45,000	7,000	11,000
Jesus Lizares National High School	994,000.00	73,000	68,000	236,000	186,000	9,000	19,000	19,000		23,000		245,000	10,000	6,000	2,000	88,000	2,000	8,000
Trinidad Lopez De Gonzaga NHS	947,000.00	38,000	63,000	113,000	449,000	20,000	31,000	23,000		20,000		127,000	12,000	12,000	2,000	31,000		6,000
Sagay City Farm School	825,000.00	110000	93000	123000	130000	56000	74000	19000		14000		94000	8000	8000	2000	74000	10000	10000
Sewahon National High School	740,000.00	32,000	49,000	125,000	293,000		26,000	23,000		30,000		88,000	6,000	6,000	4,000	37,000		21,000
Sherman Hill Integrated School	490,000.00	11,000	36,000	60,000	169,000		29,000	19,000		19,000		89,000	6,000	6,000		42,000		4,000
Valeriana G. Analucas Integrated School	367000	71,000		141,000	85,000	28,000	42,000											
Grand Total	14,266,000.00	839,000.00	1,100,000.00	2,437,000.00	3,974,000.00	150,000.00	665,000.00	314,000.00	92,000.00	258,000.00	241,000.00	2,614,000.00	134,000.00	103,000.00	37,000.00	1,091,000.00	50,000.00	167,000.00

Note: Based on FY 2026 NEP