



Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
Schools Division of Tabuk City



Reference No.:RU-2026-028

Office of the Schools Division Superintendent

September 21, 2026

DIVISION MEMORANDUM
No. 415, s 2026

**DISSEMINATION OF THE FY 2027 NATIONAL EXPENDITURE PROGRAM (NEP)
ALLOCATION FOR MAINTENANCE AND OTHER OPERATING EXPENSES
(MOOE) FOR SCHOOLS**

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisors
School Heads
All Others Concerned

1. In preparation for the Fiscal Year (FY) 2027 budget implementation, this Office hereby disseminates the FY 2027 School Maintenance and Other Operating Expenses (MOOE) allocations based on the National Expenditure Program (NEP) 2027.
2. The NEP 2027 allocation shall serve as a reference in the preparation of the schools' FY 2027 plans, programs, activities, and budget requirements, including the preparation of the corresponding Annual Implementation Plan (AIP), School Operating Budget, and other related financial and operational plans.
3. School Heads are advised to carefully review their respective MOOE allocations and ensure that the proposed utilization of funds is aligned with approved school plans, priorities, and allowable MOOE expenditures. The allocation should be managed with prudence and in consideration of the actual needs of the school.
4. In the preparation of the FY 2027 school budget and procurement-related activities, schools are encouraged to observe proper prioritization, economy, efficiency, transparency, and accountability in the utilization of public funds. Proposed activities and expenditures should be supported by appropriate plans and documentation.
5. Please note that the amounts reflected in the NEP 2027 are indicative and may still be subject to changes during the succeeding stages of the national budget process and upon the approval of the General Appropriations Act (GAA) for FY 2027.



Address: Bulanao Central School Cmpd., Purok 2, Bulanao Norte, Tabuk City, Kalinga
Email: tabuk.city@deped.gov.ph
Website: <https://www.depedtabukcity.com>

DepEd Tayo Tabuk City



Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
Schools Division of Tabuk City

Office of the Schools Division Superintendent

6. The detailed FY 2027 NEP-based School MOOE allocation is attached to this Memorandum for reference and appropriate action.
7. For strict compliance and guidance.


CHRISTOPHER C. BENIGNO PhD, EdD, CESO VI
Assistant School Division Superintendent 
OIC – Schools Division Superintendent 



MOOE ALLOCATION FOR SCHOOLS BASED ON NEP 2027

SCHOOL	ELEMENTARY	SECONDARY	SENIOR HIGH SCHOOL	TOTAL
1 Addang Primary School	634,000			634,000
2 Agbannawag Central School	1,433,000			1,433,000
3 Agbannawag National High School		2,091,000	1,293,000	3,384,000
4 Amlao Elementary School	624,000			624,000
5 Amlao Integrated School	515,000	387,000		902,000
6 Appas Integrated School	717,000	455,000		1,172,000
7 Bado Dangwa Central School	906,000			906,000
Bado Dangwa National High School (Tuga National High School -				
8 Bado Dangwa Annex)		859,000	445,000	1,304,000
9 Balatoc Primary School	613,000			613,000
10 Balawag Central School	696,000			696,000
11 Balawag National High School		796,000	405,000	1,201,000
12 Balong Central School	929,000			929,000
13 Balong National High School (Tabuk National High School - Balong Annex)		842,000	363,000	1,205,000
14 Banagan Elementary School	605,000			605,000
15 Banneng Elementary School	717,000			717,000
16 Bantay Elementary School	808,000			808,000

17	Bantay National High School		782,000		782,000
18	Basao Isla Elementary School	724,000			724,000
19	Bayabat Elementary School	716,000			716,000
20	Binongsay ES	738,000			738,000
21	Bulanao Central School	2,826,000			2,826,000
22	Bulanao East ES	1,079,000			1,079,000
23	Bulanao West Elementary School	734,000			734,000
24	Bullaguian Elementary School	629,000			629,000
25	Bulo East Central School	990,000			990,000
26	Bulo National High School (Sumadel National High School - Bulo Annex)		747,000	325,000	1,072,000
27	Bulo West Elementary School	670,000			670,000
28	Burayukan Elementary School	690,000			690,000
29	Burobor Elementary School	780,000			780,000
30	Cabaritan Elementary School	779,000			779,000
31	Cabaruan Elementary School	844,000			844,000
32	Calaccad Elementary School	684,000			684,000
33	Calaccad National High School		808,000		808,000
34	Calanan Elementary School	769,000			769,000
35	Callagan Elementary School	611,000			611,000

36	Callagdao Elementary School		719,000				719,000
37	Camp Conrado M. Balweg Elementary School		643,000				643,000
38	Casigayan Elementary School		968,000				968,000
39	Cataw Primary School		616,000				616,000
40	Cudal Central School		947,000				947,000
41	Cudal National High School			875,000	386,000		1,261,000
42	Dalnacan Elementary School		631,000				631,000
43	Dananao Elementary School		775,000				775,000
44	Dilag Integrated School		801,000	653,000	308,000		1,762,000
45	Dupag Elementary School		618,000				618,000
46	Dupag National High School			704,000			704,000
47	Eastern Kalinga National High School			745,000			745,000
48	Gaogao Elementary School		649,000				649,000
49	Gawidan Elementary School		683,000				683,000
50	Gobgob Elementary School		743,000				743,000
51	Gradual Discovery ES		682,000				682,000
52	Greenhills Elementary School		704,000				704,000
53	Gullayon Integrated School		556,000	369,000			925,000
54	Hiltop ES		676,000				676,000

55	Ipil Integrated School	617,000	347,000		964,000
56	Kalinga Special Education Center	663,000			663,000
57	Lacnog Integrated School	628,000	440,000		1,068,000
58	Lanna Elementary School	833,000			833,000
59	Laya Integrated School	638,000	534,000		1,172,000
60	Laya West Elementary School	740,000			740,000
61	Lucog Elementary School	654,000			654,000
62	Madapdapig Elementary School	718,000			718,000
63	Madopdop Elementary School	707,000			707,000
64	Magabbangon Elementary School	618,000			618,000
65	Magnao Elementary School	765,000			765,000
66	Magsaysay Elementary School	1,061,000			1,061,000
67	Malalao Elementary School	655,000			655,000
68	Maleda Integrated School	554,000	502,000		1,056,000
69	Malin-awa Elementary School	844,000			844,000
70	Mallong Elementary School	623,000			623,000
71	Mansanita Elementary School	606,000			606,000
72	Masablang Elementary School	767,000			767,000
73	Matucnang Elementary School	634,000			634,000

74	Nambaran Agro-Industrial National High School (Nambaran National High School)		905,000	397,000	1,302,000
75	Nambaran Elementary School	1,097,000			1,097,000
76	Nambucayan Elementary School	699,000			699,000
77	Nambucayan National High School		712,000		712,000
78	Nannama Elementary School	771,000			771,000
79	Naneng Elementary School	684,000			684,000
80	Naneng National High School		741,000		741,000
81	New Balbalan ES	677,000			677,000
82	New Bangad ES	605,000			605,000
83	New Tanglag Elementary School	776,000			776,000
84	New Tanglag National High School		808,000	426,000	1,234,000
85	Paligatto Elementary School	659,000			659,000
86	Pantar Elementary School	703,000			703,000
87	PA-O ELEMENTARY SCHOOL	710,000			710,000
88	Pinagan ES	728,000			728,000
89	San Juan Elementary School	758,000			758,000
90	San Julian Elementary School	795,000			795,000
91	San Pablo Integrated School	559,000	543,000		1,102,000
92	Sotto Elementary School	674,000			674,000

93	Southern Tabuk Integrated School		948,000	481,000		1,429,000
94	SUYANG ELEMENTARY SCHOOL		651,000			651,000
95	Tabuk City Central School		2,012,000			2,012,000
96	Tangbay Elementary School		646,000			646,000
97	Tannubong Elementary School		713,000			713,000
98	Toppaan Integrated School		551,000	378,000		929,000
99	Tuliao Elementary School		657,000			657,000
100	Western Tabuk CS		873,000			873,000
TOTAL						87,994,000