



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



Office of the Schools Division Superintendent

Reference No.: RU-2026-011

September 2, 2026

OFFICE MEMORANDUM
No 033, s 2026

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

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
Public Schools District Supervisors
Unit Heads and Section Heads
All Others Concerned

1. This Office hereby disseminates the **Fiscal Year (FY) 2027 National Expenditure Program (NEP) allocation for Maintenance and Other Operating Expenses (MOOE)** of the Schools Division Office of Tabuk City.

2. The FY 2027 NEP allocation shall serve as the **basis for the preparation of the FY 2027 Indicative Annual Procurement Plan (APP)**. Accordingly, all concerned units are directed to prepare their proposed procurement requirements within the corresponding allocation, taking into consideration the priority programs, activities, and actual operational needs of the office.

3. The following are the FY 2027 MOOE allocations under the Schools Division Office of Tabuk City NEP Level:

OBJECT OF EXPENDITURE	FY 2027 NEP ALLOCATION (In Thousand Pesos)
Training Expenses	588
Office Supplies Expenses (CSE and NCSE) ✓	1,963
Representation Expenses (SDS)	245
HRTD Training Expenses	3,456
Traveling Expenses – Local	1,956
Fuel, Oil and Lubricants Expenses	23
Other Supplies and Materials Expenses	2,254
Electricity Expenses	145
Mobile Telephone Expenses	123
Internet Subscription Expenses	77
TOTAL	10,830



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

4. All concerned are hereby enjoined to give this matter immediate attention and appropriate action.
5. For the guidance and strict compliance of all concerned.

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



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