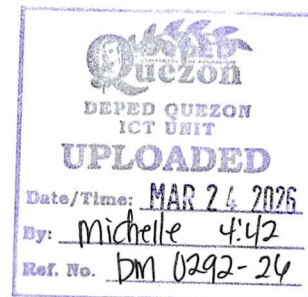




Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE



24 March 2026

**DIVISION MEMORANDUM**  
DM No. 0292, s. 2026

**RE-ALLOCATION OF MOOE ITEMS UNDER FY 2027 BP 201-B TIER 1 (AGENCY REQUEST)**

**To: Assistant Schools Division Superintendents  
Chiefs-CID & SGOD  
Division Accountant  
Division Budget Officer  
School Heads - Implementing Units**

1. In view of the need to ensure the efficient and responsive Budget Proposal for Maintenance and Other Operating Expenses (MOOE) under the FY 2027 BP 201-B Tier 1 (Agency Request), and to ensure that MOOE items are aligned with the School Improvement Plan (SIP), Annual Implementation Plan (AIP), Project Procurement Management Plan (PPMP), and Annual Procurement Plan (APP) of the school, all Implementing Units are hereby instructed to undertake the re-allocation of MOOE items, as appropriate.
2. All Implementing Units are further directed to submit their proposed re-allocation on or before **12:00 noon of March 25, 2026**.
3. Immediate dissemination and compliance of this Memorandum is earnestly desired.

BT:   
**ROSELYN Q. GOLFO**  
-Assistant Schools Division  
Superintendent

FOR:   
**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent

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