



Republic of the Philippines
Department of Education
Region VI - Western Visayas
SCHOOLS DIVISION OF CAPIZ

September 10, 2024

DIVISION MEMORANDUM
NO. 540, s. 2024

**ADVISORY ON THE ISSUANCE OF NEGATIVE SUB-ALLOTMENT
RELEASE ORDER (SUB-ARO)**

To: OIC, Office of the Schools Division Superintendent
Chief Education Program Supervisors, SGOD and CID
Public Schools District Supervisors
Heads of Public Elementary, Secondary and Integrated Schools
All others concerned

1. Attached is Memorandum OUF-2024-0657 dated September 4, 2024 titled **Advisory on the Issuance of Negative Sub-Allotment Release Order (SUB-ARO)**.
2. Immediate dissemination of this Memorandum is desired.

May
MIGUEL MAC D. APOSIN Ed.D, CESO V
Schools Division Superintendent *gjd*

Enclosure: As stated
To be indicated in the Perpetual Index
Under the following subjects

WITHDRAW
ALLOTMENT
RELEASE
BALANCES



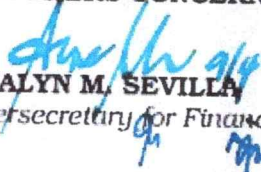
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Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2024-0657

FOR : UNDERSECRETARIES
ASSISTANT SECRETARIES
BUREAU AND SERVICE DIRECTORS
REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
PUBLIC ELEMENTARY AND SECONDARY SCHOOL HEADS
ALL OTHERS CONCERNED

FROM :  ANNALYN M. SEVILLA
Undersecretary for Finance

SUBJECT : ADVISORY ON THE ISSUANCE OF NEGATIVE SUB-ALLOTMENT RELEASE ORDER (SUB-ARO)

DATE : SEPTEMBER 4, 2024

In relation to the increasing number of requests for a **Negative Sub-ARO** to withdraw the unobligated balances for various **CY 2023 Centrally Managed Programs (CMPs)**, this advisory is being issued to inform all **Program Teams, Regional Offices (ROs), Schools Division Offices (SDOs), and Implementing Units (IUs)** that Sub-AROs with less than **P50,000.0** balances will **not** be negated, thus, **balances can still be used for the same purpose.**

Anent this, all concerned offices are reminded to prioritize utilizing the said balances since the requests are charged under **CY 2023 funds** which are valid only until **December 31, 2024.**

Further, the Finance will endorse requests to the concerned Offices for concurrence before the issuance of negative sub-ARO.

Thank you.