



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

February 25 ,2026

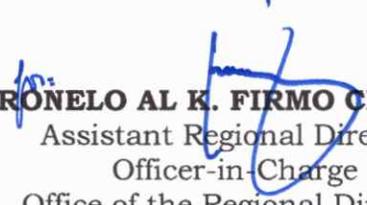
REGIONAL MEMORANDUM

No. **242** s. 2026

**SUBMISSION OF REPORT FOR PROGRAMS UNDER THE
SPECIAL EDUCATION FUND (SEF)**

To: Schools Division Superintendents
All Others Concerned

1. Attached is a Memorandum dated February 20, 2026, directing all Schools Division Superintendents to submit their FY 2026 Programs under the Special Education Fund (SEF) on or before February 27, 2026.
2. Immediate dissemination of and strict compliance with this Memorandum are desired.


RONELO AL K. FIRMO CESO IV
Assistant Regional Director
Officer-in-Charge
Office of the Regional Director 2

Enclosures: As stated

References: None

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

REPORTORIAL REQUIREMENTS

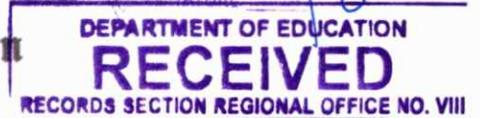
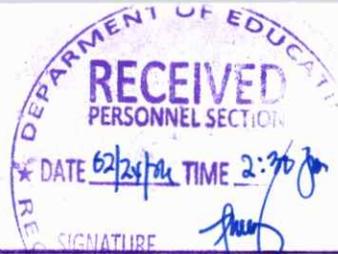
SEF REPORTS

FD-GJF





Republic of the Philippines
Department of Education
 OFFICE OF THE SECRETARY



DATE: 02-23-26

TRACKING #: 2642 TIME: 4:57 PM

SIGNATURE: [Signature]

MEMORANDUM

TO : **Regional Directors
 Schools Division Superintendents**

FROM : **ATTY. FATIMA LIPP D. PANONTONGAN**
 Undersecretary and Chief of Staff

ATTY. EDSON BYRON K. SY
 Assistant Secretary
 Officer-In-Charge, Office of the Undersecretary for Finance

SUBJECT : **SUBMISSION OF REPORT FOR PROGRAMS UNDER THE
 SPECIAL EDUCATION FUND (SEF)**

DATE : **20 February 2026**



In line with the signed Joint Circular on the Omnibus Guidelines for the Use of the Special Education Fund (SEF) and its reportorial requirements under Section 6.8, all Schools Division Offices (SDOs) are hereby directed to submit their respective SEF reports for FY 2026. Accordingly, all Schools Division Superintendents (SDS) shall submit their reports to their respective Regional Directors (RDs), who shall consolidate and transmit them to the Central Office, through the Office of Atty. Edson Byron K. Sy, OIC-Undersecretary for Finance. The RDs will present the consolidated SEF report at the next Management Committee meeting, tentatively scheduled on March 5, 2026.

The report shall include the following:

1. Current programs supported by SEF and its corresponding objectives, expenditures, and allocations
2. Proposed expanded/new programs supported by SEF and its target objectives and beneficiaries

The reports must be submitted on or **before February 27 (Friday)** to mancom.sec@deped.gov.ph. A template of the said report is provided in Annex A of this memorandum.

Thank you for your continued support and cooperation.



ORD EMAIL 2/23/26



Republic of the Philippines
Department of Education
OFFICE OF THE SECRETARY

Annex A

A. Current Programs supported by SEF

| Program | Objectives | Expenditure | Allocation |
|---------|------------|-------------|------------|
| | | | |

B. Proposed expanded/new programs supported by SEF with the newly signed JMC on the use of SEF

| Program | Objectives | Target beneficiaries | Proposed Allocation |
|---------|------------|----------------------|---------------------|
| | | | |

Prepared by:

[Name]
Schools Division Superintendent
[SDO]

Approved by:

[Name]
Regional Director
[Region]