



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

July 24, 2026

REGIONAL MEMORANDUM

No. 964 s. 2026

**DOWNLOADING OF THE FY 2026 SPECIAL NEEDS EDUCATION (SNED)
PROGRAM SUPPORT FUNDS FOR THE IMPLEMENTING SCHOOLS**

To: Schools Division Superintendents
Division SNED Supervisors
All Others Concerned

1. Attached are DepEd Sub-Allotment Release Order (SARO) No. OSEC-8-26-02653 dated June 8, 2026, and the DepEd Memorandum from the Office of the Undersecretary for Learning Systems dated May 5, 2026, stipulating the allocation of Fiscal Year 2026 Special Needs Education (SNED) Program Support Funds (PSF) to 2,195 schools in Region VIII.

2. The Regional Office, through Curriculum and Learning Management Division (CLMD) and Finance Division, shall download a total amount of Seventeen **Million Thirty-Two Thousand Pesos (P17,032,00.00)** to the 13 schools divisions based on the following allocations:

Division	Number of Implementing Schools	Amount for Downloading
Baybay City	45	295,000.00
Biliran	108	1,222,000.00
Borongan City	46	344,000.00
Calbayog City	91	492,000.00
Catbalogan City	33	270,000.00
Eastern Samar	215	1,005,000.00
Leyte	600	3,783,000.00
Maasin City	82	846,000.00
Northern Samar	415	3,318,000.00
Ormoc City	111	2,525,000.00
Samar	242	920,000.00
Southern Leyte	15	1,022,000.00
Tacloban City	55	990,000.00
	2195	17,032,000.00

3. Fore reference and guidance, the list of recipient schools per division and the exact amount that each recipient school receives can be viewed at <https://bit.ly/2026SNEDPSFAllocation>.

4. To help schools with the proper management and full utilization of these downloaded funds which shall remain effective until December 31, 2027, the schools divisions must conduct reorientation activities and reiterate the provisions of DepEd Order No. 42 s. 2021 (Guidelines on the Utilization of the Program Support Funds for Special Education Program).

5. A virtual meeting with the Division SNED Supervisors shall also be held at 9:00 a.m. on July 31, 2026, via Google Meet (<https://meet.google.com/vah-jyva-zotto>) to discuss questions and clarifications about the funds.

6. Immediate dissemination of and compliance with this Memorandum are desired.


SALUSTIANO T. JIMENEZ, JD, EdD, CESO III
Regional Director

Enclosures: As stated
Reference: As stated
To be indicated in the Perpetual Index under the following subjects:

DOWNLOADING OF FUNDS
INCLUSIVE EDUCATION
LWDs
SPECIAL NEEDS EDUCATION

CLMD-DME





Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM
OM-LS-2026-___

TO : **REGIONAL DIRECTORS**
SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED

FROM : *Carmela C. Oracion*
CARMELA C. ORACION
Assistant Secretary
Officer-in-Charge
Office of the Undersecretary for Learning Systems *CG*

SUBJECT : **PROVISION OF SPECIAL NEEDS EDUCATION PROGRAM**
SUPPORT FUND FOR IMPLEMENTING SCHOOLS

DATE : **May 5, 2026**

Pursuant to DepEd Order (DO) No. 042, s. 2021, titled "Guidelines on the Utilization of Program Support Funds for Special Education (SPED) Program," as amended by DO No. 018, s. 2022, the Department of Education (DepEd), through the Bureau of Learning Delivery – Student Inclusion Division (BLD-SID), shall allocate the Special Needs Education Program Support Fund (SNED PSF) to identified DepEd implementing schools.

In this regard, recipient schools shall prepare corresponding plans and activities for the implementation of the Special Needs Education Program, ensuring alignment with their respective School Improvement Plan (SIP) and Annual Implementation Plan (AIP). The utilization of the downloaded funds shall be governed by DepEd Order No. 42, s. 2021, which provides the guidelines on the allocation and utilization of Program Support Funds for Special Education, ensuring that expenditures are needs-based, participatory, and anchored on approved school plans, and compliant with existing government budgeting, accounting, and auditing rules and regulations.

Moreover, recipient schools shall submit quarterly utilization reports during the last week of each quarter, reflecting the status of fund allocation and utilization in accordance with prescribed guidelines. These reports shall be consolidated by the respective Regional Office (RO) and Schools Division Office (SDO) SNED Focal Persons for subsequent submission to the BLD-SID.

For reference, the list of recipient schools and corresponding allocations may be accessed through this link: <https://bit.ly/2026SNEDPSFAllocation>.



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Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

For queries or clarifications, please contact the Bureau of Learning Delivery – Student Inclusion Division (BLD-SID), attention: Mr. Vic Emerson C. Danao, Supervising Education Program Specialist, at bld.sid@deped.gov.ph and vic.danao@deped.gov.ph.

Immediate dissemination of this Memorandum is desired.

copy furnished:

MALCOLM S. GARMA

Undersecretary for Governance and Operations

Advan copy
Department of Education Regional Office
FINANCE DIVISION
CERTIFIED TRUE COPY FROM
By: ACE
Date: 6/17/2024 4:58pm
Signal: 8



Republic of the Philippines
DEPARTMENT OF EDUCATION
Central Office

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA342 310300100005000 - Current Appropriations Special Needs Education Program		REFERENCE: FY 2026 GAAAO dated 01/05/2026	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-8-26-02653
		LEGAL BASIS: FY 2026 General Appropriations Act Republic Act (R.A.) No. 12314	DATE: 08-Jun-26
FUND CODE: 01101101	ORGANIZATION CODE: 070010100000		FISCAL YEAR: FY 2026
PURPOSE: Funding requirements for the Provision of Special Needs Education Program Support Funds to Implementing Schools			
To: The Regional Director Regional Office - VIII Candahug, Palo, Leyte 070010300008			Region : 8
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	17,032,000.00
AMOUNT IN WORDS: *** Seventeen Million Thirty Two Thousand Pesos Only ***			Total: 17,032,000.00
NOTE: The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2027.			

The above sub-allotments have been made available for expenditures of the Region/ Division/ School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

Certification of Availability of Allotment:

CHOLITA F. TIONG
Chief Administrative Officer
Budget Division

Approval for Transfer/Downloading of Funds:

ATTY. EDSON BYRON K. SY
Assistant Secretary for Finance
OIC, Office of the Undersecretary for Finance