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

October 30, 2026

REGIONAL MEMORANDUM
CLMD-2026-1445

DOWNLOADING OF PROGRAM SUPPORT FUNDS FOR THE INCLUSIVE LEARNING RESOURCE CENTERS (ILRCs) IN EASTERN SAMAR AND ORMOC CITY DIVISIONS

To: Schools Division Superintendents } Division of Eastern Samar
Division SNED Supervisors } Division of Ormoc City
All Others Concerned

1. Attached are **DM-LS-2026-376** dated August 26, 2026, identifying the Inclusive Learning Resource Centers (ILRCs) nationwide that shall receive program support funds, and DepEd Sub-Allotment Release Order **(SARO) No. OSEC-8-26-05547** dated October 1, 2026, releasing funds for the first two ILRCs in Region VIII.

2. In view thereof, the Regional Office, through the Curriculum and Learning Management Division (CLMD) and the Finance Division, shall download a total amount of **One Million Four Hundred Seventy-Five Thousand Five Hundred Pesos (Php 1,475,500.00)** to the two identified Schools Division Offices (SDOs) based on the following allocation:

RECIPIENT SDO	RECIPIENT ILRC	AMOUNT TO BE DOWNOADED
Eastern Samar	Oras East District SPED Center	729,500.00
Ormoc City	Ormoc City SPED Integrated School	746,000.00
		1,475,500.00

3. The funds shall be utilized in accordance with DepEd Order No. 42, s. 2021, as amended by DepEd Order No. 18, s. 2022, and consistent with the provisions stipulated in **DM-LS-2026-376**.

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

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

DEPARTMENT OF EDUCATION RECORDS SECTION REGION VIII 1445 10.30.26

Enclosures: As stated
References: As stated
To be indicated in the Perpetual Index under the following subjects:
FUNDS ILRCs LWDs SNED
CLMD-DME

Address: Government Center, Candahug, Palo, Leyte
Telephone No.: (053) 832-5738
Email Address: region8@deped.gov.ph
Website: region8.deped.gov.ph

CLMD

Advance copy

Registered: [illegible] 2026 AM
By: AF
Date: 10/07/2026 10:05 am
Signature:

Republic of the Philippines
DEPARTMENT OF EDUCATION
Central Office

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:	REFERENCE:	SUB-ALLOTMENT RELEASE ORDER NO.
PPA342 310300100005000 - Current Appropriations Special Needs Education Program	FY 2026 GAAAO dated 01/05/2026	OSEC-8-26-05447
	LEGAL BASIS: FY 2026 General Appropriations Act Republic Act (R.A.) No. 12314	DATE: 01-Oct-26
FUND CODE: 01101101 / ORGANIZATION CODE: 070010100000		FISCAL YEAR: FY 2026

PURPOSE:

Provision of Special Needs Education (SNED) Program Support Funds (PSF) to Inclusive Learning Resource Centers (ILRCs)

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	1,475,500.00

AMOUNT IN WORDS: **** One Million Four Hundred Seventy Five Thousand Five Hundred Pesos Only ****

Total: 1,475,500.00

NOTE: The MOOE or CO allotment herein sub-alloted 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-alloted. 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:

10/01/26
CHOLITA E. TIONG
Chief Administrative Officer
Budget Division

Approval for Transfer/Downloading of Funds:

ATTY. EDSON BYRON K. SY
Undersecretary
Office of the Undersecretary for Finance

10/04/2026
ARMANDO C. RUIZ
Director IV
Officer-in-Charge
Office of the Usec for Finance

Issued By: Central Office
Source: Budget Monitoring System

PPA342
Sub-ARO No. OSEC 8-26-05447

ANNEX C

Republic of the Philippines

Department of Education

AR-2026-CO-03864

FOR : **CARMELA C. ORACION**
Undersecretary for Learning Systems

RECOMMENDING APPROVAL : **JEROME T. BUENVIAJE**
Assistant Secretary for Learning Systems

FROM : **ATTY. ESTER A. FUTALAN**
Schools Division Superintendent
Officer-in-Charge
Bureau of Learning Delivery- Office of the Director IV

Subject : **ACTIVITY REQUEST FOR THE PROVISION OF SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND TO INCLUSIVE LEARNING RESOURCE CENTERS**

Date : **July 29, 2026**

NAME OF PROGRAM /PROJECT OUTPUT(S) TO BE PRODUCED AND ITS CODE(S): **Special Needs Education/ Program Support Funds (PSF)**

Output Code	Output	Physical Target
OC-26-BLD-SID-SPED-007	Submitted reports on the Utilization SNED Program Support Funds (PSF) to ILRCs	53

ACTIVITY/IES TO BE REQUESTED

Activity Code	Activity
AC-26-BLD-SID-SPED-014	Provision of Program Support Fund to Inclusive Learning Resource Centers

ACTIVITY/IES WITH DOWNLOADING:

Region	Amount for Comprehensive Release
I	5,710,378.00
II	9,000,000.00
III	8,007,960.00
IV-A	9,000,000.00
IV-B	5,100,535.00

V	6,723,417.00	
CAR	8,263,758.00	
NCR	2,000,000.00	
VI	4,500,000.00	
VII	9,000,000.00	
VIII	1,475,500.00	
IX	5,278,900.00	
X	3,234,000.00	
XI	6,628,000.00	
XII	8,000,000.00	
CARAGA	8,500,000.00	
TOTAL	**100,422,448.00**	

SEP 23 2

ATTY. EDSON BYRON K. SY
Undersecretary for Finance
BCN # 1107
AC-26-BLD-SID-SHEP-1484
310300100005000
₱100,422,948.00
ALLOTMENT AVAILABLE
CHOLITA F. TIONG
Chief, Administrative Officer
Budget Division

FINANCIAL REQUIREMENTS

Amount being requested (must reflect the amount indicated in WFP). Attach the detailed computation for pre-audit, per activity, showing the grand total.

Requirements for this transaction as follows:

Activity Code	Amount in WFP	Amount Requested
AC-26-BLD-SID-SPED-014	294, 291, 448.00	294, 291, 448.00
Grand Total	**294,291,448.00**	**294,291,448.00**

Amount for Comprehensive Release	100,422,448.00
Amount for Later Release	193,869,000.00
Total	**294,291,448.00**

SOURCE OF FUNDS

2026 Special Education Program Funds

ADMINISTRATIVE ARRANGEMENTS

Activity Code	AC-26-BLD-SID-SPED-014
Venue	N/A
Date	N/A
Amount to be Downloaded	**294,291,448.00**
Amount for Direct Payment	N/A
Amount for Cash Advance	N/A
Special Disbursing Officer	N/A

ANNEXES

1. Completed Staff Work
2. Memo to Field
3. Detailed Budget Estimates
4. Portion of the approved WFP where activities are stipulated.

All expenses incurred in this activity are subject to the usual accounting and auditing rules and regulations.

Budget Estimate - Provision of Program Support Fund for ILRCs

REGIONS	SNED PSF to support the operations of ILRCs		SNED PSF for Purchase of Supplies and Equipment		TOTAL AMOUNT TO BE DOWNLOADED
	Physical (Number of ILRCS Provided with PSF to Support Operation)	Financial	Physical (Number of ILRCS Provided with PSF for Purchase of Supplies and Equipment)	Financial	
CO					-
NCR	2	2,000,000.00	2	14,453,441.11	16,453,441.11
CAR	2	8,263,758.00	1	7,958,997.72	16,222,755.72
REGION I	2	5,710,378.00	2	7,331,820.30	13,042,198.30
REGION II	2	9,000,000.00	1	13,750,000.00	22,750,000.00
REGION III	2	8,007,960.00	1	12,209,548.78	20,217,508.78
REGION IV-A	2	9,000,000.00	2	8,373,407.74	17,373,407.74
REGION IV-B	2	5,100,535.00	1	10,674,890.63	15,775,425.63
REGION V	2	6,723,417.00	2	21,094,288.00	27,817,705.00
REGION VI	2	4,500,000.00	1	3,247,305.81	7,747,305.81
REGION VII	2	9,000,000.00		-	9,000,000.00
NIR		-	2	4,383,758.76	4,383,758.76
REGION VIII	2	1,475,500.00	1	12,098,208.03	13,573,708.03
REGION IX	2	5,278,900.00	1	5,239,337.90	10,518,237.90
REGION X	2	3,234,000.00	1	4,136,816.26	7,370,816.26
REGION XI	2	6,628,000.00	3	28,649,794.30	35,277,794.30
REGION XII	2	8,000,000.00	2	28,057,835.88	36,057,835.88
CARAGA	2	8,500,000.00	1	12,209,548.78	20,709,548.78
TOTAL	**32**	**100,422,448.00**	**24**	**193,869,000.00**	**294,291,448.00**

Prepared by

RHODA R. REODIQUE
Technical Assistant II

Recommending Approval:

ROSALIE E. BONGON
Chief Education Program Specialist

ATTY. ESTER A. FUTALAN
Schools Division Superintendent
Officer-in-Charge
Bureau of Learning Delivery-Office of the Director IV

Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM
OM-OULS-2026- 742

FOR : **ATTY. FATIMA LIPP D. PANONTONGAN**
Undersecretary and Chief of Staff
Office of the Secretary

THROUGH : **ATTY. EDSON BYRON K. SY**
Undersecretary for Finance

PETER IRVING C. CORVERA

FROM : **CARMELA C. ORACION**
Undersecretary for Learning Systems

SUBJECT : **REQUEST FOR CLEARANCE ON THE PROVISION OF SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND TO INCLUSIVE LEARNING RESOURCE CENTERS**

DATE : **July 29, 2026**

In line with Office Order 00-OSEC-2024-316, *Guidelines on the Conduct of and participation in Output-Based Activities (OBA) and Strategic and Operational Planning Organized by the DepEd Central Office Strands*, this Office respectfully requests clearance for the **Provision of Special Needs Education Program Support Fund (SNED PSF) to Inclusive Learning Resource Centers (ILRCs),** with a total budgetary requirement of Two Hundred Ninety-Four Million, Two Hundred Ninety-One Thousand Four Hundred Forty Eight Pesos (Php 294,291,448.00).

Of the total proposed budgetary requirement, One Hundred Ninety-Three Million, Eight Hundred Sixty-Nine Thousand Pesos (Php 193,869,000.00) is categorized as For Later Release (FLR) under the FY 2026 General Appropriations Act (GAA), while One Hundred Million, Four Hundred Twenty-Two Thousand Four Hundred Forty-Eight Pesos (Php 100,422,448.00) is categorized as Comprehensive Release.

The fund will support the engagement of Multidisciplinary Team (MDT) personnel and healthcare specialists, the procurement of operational equipment and supplies, the development of specialized instructional materials and assistive devices, and the conduct of capacity-building activities on disability inclusion, disability sensitivity, and the implementation of Individualized Education Plans (IEPs) for educators and parents.

For the Undersecretary's consideration and approval.

Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM
DM-LS-2026- 376

TO : **REGIONAL DIRECTORS**
CONCERNED SCHOOLS DIVISION SUPERINTENDENTS
CONCERNED SCHOOL HEADS
CONCERNED ILRC COORDINATORS

FROM : **CARMELA C. ORACION**
Undersecretary for Learning Systems

SUBJECT : **GUIDELINES ON THE UTILIZATION OF PROGRAM SUPPORT FUND FOR INCLUSIVE LEARNING RESOURCE CENTERS**

DATE : **AUGUST 26, 2026**

Pursuant to Republic Act No. 11650, or the "Instituting a Policy of Inclusion and Services for Learners with Disabilities in Support of Inclusive Education Act," and DepEd Order (DO) No. 042, s. 2021, or the "Guidelines on the Utilization of Program Support Funds for Special Education 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 download the Special Needs Education Program Support Fund (SNED PSF) to Inclusive Learning Resource Centers (ILRCs) in the total amount of Two Hundred Ninety-Four Million, Two Hundred Ninety-One Thousand Four Hundred Forty-Eight Pesos (Php 294,291,448.00)

A portion amounting to One Hundred Ninety-Three Million Eight Hundred Sixty-Nine Thousand Pesos (₱193,869,000.00) is categorized as For Later Release (FLR) under the FY 2026 General Appropriations Act (GAA), while the remaining One Hundred Million Four Hundred Twenty-Two Thousand Four Hundred Forty-Eight Pesos (₱100,422,448.00) is categorized as Comprehensive Release.

The funds shall be downloaded from the Central Office to the Regional Offices for subsequent release to the identified ILRCs. The allocation per region is provided in the annexes of this Memorandum.

The ILRCs listed in Annex A shall receive SNED PSF to support their continued operations. In accordance with DO No. 042, s. 2021, the Program Support Fund shall be utilized for the following purposes:

- Procurement of the services of medical professionals for the assessment or rehabilitation of Learners with Disabilities;
- Procurement or production of specialized instructional materials and learning resources for Learners with Disabilities;
- Procurement of consumable materials for use by Learners with Disabilities while accessing services in the ILRCs; and

- Conduct of training and orientation for teachers and parents on SNED-related topics, including disability sensitivity and awareness, and the development and implementation of the Individualized Education Plan (IEP).

Meanwhile, the ILRCs listed in Annex B shall be provided with SNED PSF intended for the procurement of supplies, materials, and equipment. Recipient ILRCs shall adhere to their respective Program of Work (POW) previously submitted to the Bureau of Learning Delivery–Student Inclusion Division (BLD-SID), which shall serve as the basis for procurement.

All concerned are directed to ensure the proper utilization and accountability of the funds in accordance with existing DepEd policies and applicable government budgeting, accounting, procurement, and auditing rules.

For any clarifications, please contact the BLD-SID via email at bld.sid@deped.gov.ph, with a copy furnished to ra1650.secretariat@deped.gov.ph.

For compliance.

Copy furnished

MALCOLM S. GARMA
Undersecretary for Governance and Operations