



Republic of the Philippines
Department of Education
CARAGA REGION

APRIL 21, 2026

REGIONAL MEMORANDUM
No. **0364**, s. 2026

To: Schools Division Superintendents
All Others Concerned

**SUB-ALLOTMENT RELEASE ORDER (Sub-ARO) FOR SPECIAL NEEDS
EDUCATION PROGRAM**

1. This Office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) to fund the **Implementation of Special Needs Education Program**, under FY 2026 GAA.
2. Attached for reference is the approved request.
3. Upon receipt of the Sub-ARO, the Schools Division Offices (SDOs) are directed to promptly request the issuance of a Notice of Cash Allocation from the DBM Regional Office XIII. The disbursement of these funds shall adhere to standard government accounting and auditing rules and regulations.
4. Immediate dissemination of this Memorandum is highly desired.


Digitally
signed by
Asuncion
Maria Ines
Casona
Date:
2026.04.17
10:21:35
+0800
MARIA INES C. ASUNCION
Director IV
Regional Director 

FIN/nap
04/16/2026



Republic of the Philippines
Department of Education
 CARAGA REGION

April 10, 2026

MARIA INES C. ASUNCION
 Regional Director
 DepEd Caraga Region
 J.P. Rosales Avenue, Butuan City

Madame:

This is to request from your good office the approval on the downloading of SNED PSF Allocation to Schools Division Offices in the amount of **Six Million Two Hundred Forty Pesos only (P 6,240,000.00) under NBC NO. 599, FY 2026, to wit:**

No	Division	Schools (40%)	Enrollment (60%)	SDOs PSF	for SNED Related activities	Total Allotment
1	Agusan del Norte	110	969	100,000.00	493,529.00	593,529.00
2	Agusan del Sur	257	5001	100,000.00	1,887,472.00	1,987,472.00
3	Bayugan City	47	448	100,000.00	219,990.00	319,990.00
4	Bislig City	41	460	100,000.00	210,479.00	310,479.00
5	Butuan City	65	509	100,000.00	274,562.00	374,562.00
6	Cabadbaran City	19	395	100,000.00	146,345.00	246,345.00
7	Dinagat	96	1326	100,000.00	559,645.00	659,645.00
8	Siargao	39	279	100,000.00	157,651.00	257,651.00
9	Surigao City	24	255	100,000.00	119,377.00	219,377.00
10	Surigao Del Norte	62	319	100,000.00	217,196.00	317,196.00
11	Surigao Del Sur	166	832	100,000.00	575,593.00	675,593.00
12	Tandag	24	474	100,000.00	178,161.00	278,161.00
	TOTAL	1131	11,267	1,200,000.00	5,040,000.00	6,240,000.00

Thank you.

Very truly yours,

Elena Naquila Capangpangan
 ELENA NAQUILA CAPANGPANGAN
 RO, EPS, SNED Focal Person

Noted by: *Bernabe L. Linog*
 BERNABE L. LINOG
 CLMD Chief

Funds Available: *Elaine Navarro*
 ELAINE NAVARRO
 SAO- Finance Division Chief

Approved:

Maria Ines C. Asuncion
MARIA INES C. ASUNCION
 Regional Director

CLMD/enc
 04/10/2026



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