



Republic of the Philippines
Department of Education
CARAGA REGION

30 JULY 2026

REGIONAL MEMORANDUM
FIN – 2026 –0733

To: Schools Division Superintendents) Division of Agusan del Sur
All Others Concerned) Division of Bayugan City

SUB-ALLOTMENT RELEASE ORDER (SubARO) FOR SPECIAL NEEDS EDUCATION
PROGRAM

1. This Office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) to fund the conduct of the **Review and Revision of Policy Guidelines on the Provision of Educational Programs and Services for Learners with Disabilities in the K to 12 Basic Education Program**, under OSEC-13-26-03408 dated June 24, 2026.
2. Attached for reference are the approved requests.
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.


ALLAN G. FARNAZO
Director IV

EGC/FIN/RM- SUB-ALLOTMENT RELEASE ORDER FOR SPECIAL NEEDS EDUCATION PROGRAM
11932/July 27, 2026





Republic of the Philippines
Department of Education
CARAGA REGION

July 15, 2026

ALLAN G. FARNAZO

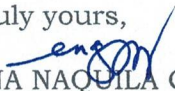
Director IV
DepEd Caraga Region
J.P. Rosales Avenue, Butuan City

Sir:

This is to request from your good office the approval on the downloading of SNED Fund for the travel expenses during the review and revision of Deped Order No. 44 s. 2021 (Policy Guidelines on the Provision of Educational Programs and Services for LWDs in the K to 12 BEC Program to Agusan del Sur in the amount of **Fifteen Thousand Pesos only (P 15,000.00) under SARO OSEC No.13-26-03408** for FY 2026.

Thank you.

Very truly yours,


ELENA NAQUILA CAPANGPANGAN
RO, EPS, SNED Focal Person

Noted by:


BERNABE L. LINO
Chief, CLMD

Funds Available:


ELAINE N. NAVARRO
Chief, Finance Division

Approved:


ALLAN G. FARNAZO
Director IV

CLMD/enc
07/15/2026



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2026-07-11227





Republic of the Philippines
Department of Education
CARAGA REGION

July 16, 2026

ALLAN G. FARNAZO

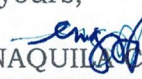
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Very truly yours,


ELENA NAQUILLO APANGPANGAN
RO, EPS, SNED Focal Person

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Chief, CLMD

Funds Available:


ELAINE N. NAVARRO
Chief, Finance Division

Approved:


ALLAN G. FARNAZO
Director IV

CLMD/enc
07/16/2026



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2026-07-10471

