



Republic of the Philippines
Department of Education
Region V – Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY



Office of the Schools Division Superintendent

71426345

July 13, 2026

DIVISION MEMORANDUM

No. 0344 s. 2026

DOWNLOADING OF PROGRAM SUPPORT FUND (PSF) TO SCHOOLS WITH SPECIAL NEEDS EDUCATION (SNED) ENROLMENT FOR MEDICAL ASSESSMENT AND/OR PROVISION OF NECESSARY INTERVENTIONS OR TREATMENT, INCLUDING PROCUREMENT OF SPECIALIZED MATERIALS, DEVICES, AND EQUIPMENT FOR INSTRUCTIONAL PURPOSES OF LEARNERS WITH DISABILITIES/DIFFICULTIES

To: Asst. Schools Division Superintendent
CID and SGOD Chief Education Supervisors
Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to DepEd Memorandum OM-LS-2026 dated May 5, 2026, and the approved letter request from the Regional Office dated June 18, 2026, this Office informs all concerned of the Downloading of Program Support Funds (PSF) to Schools with SNED Enrolment for Medical Assessment and/or Provision of Necessary Interventions or Treatment, Including Procurement of Specialized Materials, Devices, and Equipment for Instructional Purposes of Learners with Disabilities/Difficulties.
2. 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 the expenditures are needs-based, participatory, and anchored on the approved Work and Financial Plan, Annual Implementation Plan, and other procurement documents, in compliance with the budgeting, accounting, and auditing rules and regulations.
3. Attached are the approved letter request containing the List of Identified Schools with the corresponding amount, Sub-Allotment Released Order, and DepEd Memorandum OM-LS-2026.
4. Supplemental expenses related to the conduct of this activity shall also be charged against School MOOE/Local Funds, and other SNED Program Support Funds, subject to accounting and auditing rules and regulations.
5. For information, guidance, and strict compliance.

NYMPHA D. GUEMO
Schools Division Superintendent

References:

As stated.

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

LEARNERS

SPECIAL NEEDS EDUCATION



Republic of the Philippines
Department of Education
Region V – Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY

July 13, 2025

NYMPHA D. GUEMO

Schools Division Superintendent
SDO Ligao City
Ligao City

Madam:

This is to request the downloading/fund transfer from:

Fund Source: 310300100005000 – Current Appropriations Special Needs Education Program

Sub-Allotment Release Order No.: RO – 5 – 26- 01343

Reference: OSEC -5-26 - 02648 dated 08/06/2026

Legal Basis: FY 2026 General Appropriation Act/ Republic Act (R.A.) No. 12314

Purpose: Funding Requirements for the Provision of Special Needs Education Program Support Funds to Implementing Schools

To:

No.	NAME OF SCHOOLS	AMOUNT
Elementary		109,000.00
1	Pinit ES	3,000.00
2	Baligang ES	3,000.00
3	Barayong ES	3,000.00
4	Busay ES	3,000.00
5	Basag ES	3,000.00
6	Herrera ES	3,000.00
7	Layon ES	3,000.00
8	Ligao East CS	7,000.00
9	Nabonton ES	3,000.00
10	Paulog ES	3,000.00
11	Tambo ES	7,000.00
12	Tinago ES	7,000.00
13	Tobgon E/S	3,000.00
14	Buga E/S	3,000.00
15	Tastas ES	3,000.00
16	Bonga ES	3,000.00
17	Pinamaniquian ES	3,000.00
18	Cavasi ES	3,000.00
19	Culliat E/S	3,000.00
20	Ligao West CES (P) Dunao	40,000.00

No.	NAME OF SCHOOLS	AMOUNT
Elementary		241,000.00
21	Mahaba ES	3,000.00
22	CRPMES	3,000.00
23	Sta. Cruz ES	3,000.00
24	Tula-Tula Grande ES	3,000.00
25	Macalidong ES	3,000.00
26	Greenfield E/S	3,000.00
27	Macalidong ES, Quiasa Ext.	3,000.00
28	Macacl Elementary School	3,000.00
29	Malama E/S	3,000.00
30	Oma-Oma ES	3,000.00
31	Paulba ES	40,000.00
32	Abella ES	3,000.00
33	Bacong ES	40,000.00
34	Balanac ES	3,000.00
35	Cabarian ES	3,000.00
36	Catburawan ES	3,000.00
37	Francia ES	3,000.00
38	Palapas ES	3,000.00
39	Bagacay Elementary School	3,000.00
40	Ligao West CES (Binatagan)	110,000.00



Republic of the Philippines
Department of Education
Region V – Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY

No.	NAME OF SCHOOLS	Amount	No	NAME OF SCHOOLS	Amount
SECONDARY (Junior High School)		166,000.00	SECONDARY (Senior High School)		19,000.00
1	Amtic NHS	3,000.00	1	Amtic NHS	3,000.00
2	Barayong NHS	7,000.00	2	Bacong NHS	3,000.00
3	Bicol Reg. Sci. H/S	3,000.00	3	Barayong NHS	3,000.00
4	LCNTVHS	3,000.00	4	Palapas NHS	3,000.00
5	DPPMHS	3,000.00	5	Ligao NHS	7,000.00
6	Ligao Nat'l H/S	90,000.00			
7	Cabarian NHS	7,000.00			
8	Bacong High School	40,000.00			
9	Palapas NHS	7,000.00			
10	Paulba NHS	3, 000.00			
		GRAND TOTAL - 535,000.00			

Hoping that this request will merit your kind approval. Thank you!

Very truly yours,

LEO S. MORAL

EPS/Div. SNED Coordinator

APPROVED:

NYMPHA D. GUOMO

Schools Division Superintendent



Republic of the Philippines
DEPARTMENT OF EDUCATION
Regional Office - V

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA342 310300100005000 - Current Appropriations Special Needs Education Program		REFERENCE: OSEC-5-26-02648 dated 08/06/2026	SUB-ALLOTMENT RELEASE ORDER NO. RO-5-26-01343
FUND CODE: 01101101		LEGAL BASIS: FY 2026 General Appropriations Act Republic Act (R.A.) No. 12314	DATE: 25-Jun-26
ORGANIZATION CODE: 070010300005		FISCAL YEAR: FY 2026	
PURPOSE: <i>Funding requirements for the Provision of Special Needs Education Program Support Funds to Implementing Schools.</i>			
To: The Schools Division Superintendent Schools Division of Ligao City Region V - Bicol 070010805000 Region : 5			
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	535,000.00
AMOUNT IN WORDS: *** Five Hundred Thirty Five Thousand Pesos Only ***			Total: <u>535,000.00</u>
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 incurrance of overdrails is prohibited. Parties responsible for the incurrance of overdrails 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:

ILYA O. VARGAS
Administrative Officer V
Budget Section

Recommending Approval:

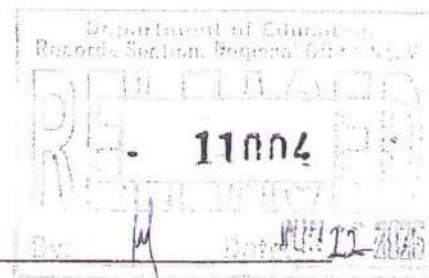
ROSE ANN B. TUBIG
Chief Administrative Officer
Finance Division

Approval for Transfer/Downloading of Funds:

GILBERT T. SADSAD
Regional Director



Republic of the Philippines
Department of Education
REGION V - BICOL

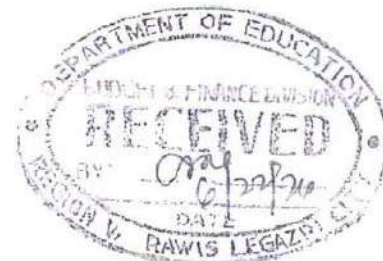


June 18, 2026

GILBERT T. SADSAD

Regional Director
Department of Education, Regional Office V
Rawis, Legazpi City

Attention: **Rose Ann B. Tubig**
Chief, Finance Division



Sir:

Warm greetings!

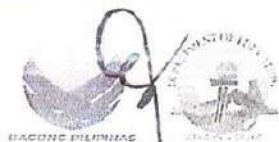
This is to respectfully request the downloading of funds to the 13 Schools Division Offices (SDOs) for the Special Needs Education (SNED) Program Support Funds to Implementing Schools.

	ES	JHS	SHS	TOTAL
Albay	2,004,000.00	1,090,000.00	111,000.00	3,205,000.00
Cam Norte	1,151,000.00	559,000.00	43,000.00	1,753,000.00
Cam Sur	17,707,000.00	7,035,000.00	598,000.00	25,340,000.00
Catanduanes	1,014,000.00	478,000.00	12,000.00	1,504,000.00
Iriga City	248,000.00	111,000.00		359,000.00
Legazpi City	732,000.00	151,000.00	7,000.00	890,000.00
Ligao City	350,000.00	166,000.00	19,000.00	535,000.00
Masbate	1,844,000.00	586,000.00	44,000.00	2,474,000.00
Masbate City	263,000.00	75,000.00	20,000.00	358,000.00
Naga City	990,000.00	215,000.00	63,000.00	1,268,000.00
Sorsogon	1,652,000.00	811,000.00	39,000.00	2,502,000.00
Sorsogon City	735,000.00	154,000.00	15,000.00	904,000.00
Tabaco City	339,000.00	293,000.00	12,000.00	644,000.00
	₱ 29,029,000.00	₱ 11,724,000.00	₱ 983,000.00	₱ 41,736,000.00

This request is in accordance with the memorandum issued by the Office of the Assistant Secretary for the Learning Systems Strand dated May 5, 2026, which indicates that funds shall be downloaded to Schools Division Offices (SDOs) based on the list of schools accessible through the following link: <https://tinyurl.com/BicolPSF2026>.

Funding allocation is anchored on the data reflected in the Learner Information System (LIS), specifically the learners tagged as Learners with Special Educational Needs (LSEN) for School Year 2025-2026.

The Program Support Fund (PSF) shall be utilized to support these identified learners through appropriate assessment and, where feasible, the provision of necessary interventions or treatment based on their individual needs.



Address: Regional Center Site, Rawis, Legazpi City, 4500
Telephone Nos.: 0969 516 9555
Email Address: region5@deped.gov.ph
Website: <https://region5.deped.gov.ph/>

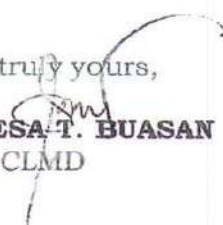


Furthermore, the utilization of funds for the intended purpose shall be closely monitored to ensure compliance and effective delivery of support services.

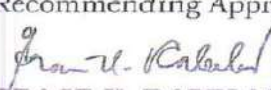
Attached herewith are the related memoranda, Sub-Aro and AR.

Thank you very much for your favorable response.

Very truly yours,


TERESA T. BUASAN
EPS, CLMD

Recommending Approval:


GRACE U. RABELAS
Chief ES, CLMD

Approved:


GILBERT T. SADSAD
Regional Director



Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS



MEMORANDUM

GM 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**

**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. 2021, 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>.



1/F Bonifacio Building, DepEd Complex, Marikina Avenue, Pasig City
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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



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