



Republic of the Philippines
Department of Education
Region V– Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY



DIVISION MEMORANDUM

No. 0351 s. 2026

72026352

20 July 2026

**SUBMISSION OF BUDGETARY DOCUMENTS FOR THE DOWNLOADING OF
SPECIAL NEEDS EDUCATION (SNED) PROGRAM SUPPORT FUNDS**

TO: Assistant Schools Division Superintendent
Chief Education Supervisors (CID & SGOD)
Public Schools District Supervisors
Elementary and Secondary School Heads
All Others Concerned

1. Relative to **Division Memorandum No. 0344 s. 2026**, entitled "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," **all non-implementing unit recipient schools** are hereby directed to submit the required budgetary documents necessary for the downloading of funds.
2. The required budgetary documents, which include the Work and Financial Plan (WFP), Annual Procurement Plan (APP) and Project Procurement Management Plan (PPMP), shall be submitted to the Accounting Unit through the bookkeepers-in-charge, **on or before July 23, 2026 (Thursday)**.
3. For Implementing Unit recipient schools, the SDO Budget Unit shall issue the corresponding Sub-Allotment Release Order (Sub ARO) and thereafter the concerned IU schools may request the release of the Notice of Transfer of Cash Allocation (NTA) from the Accounting Unit to facilitate the transfer of funds.
4. The fund to be downloaded to each recipient school shall be utilized for the **medical assessment and/or therapy of learners identified as having difficulties/disabilities, provision of necessary interventions or treatment, procurement of specialized materials, devices and equipment intended for the instruction of learners with disabilities/difficulties**, in accordance with existing DepEd policies, accounting, auditing and procurement rules and regulations.
5. Attached to this memorandum is the list of recipient schools with their corresponding allocated amounts for reference and guidance.
6. For information and compliance.

NYMPHA D. GUEMO
Schools Division Superintendent



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SPECIAL NEEDS EDUCATION (SNED) PROGRAM SUPPORT FUND

LIST OF RECIPIENT SCHOOLS

No.	School	Amount to be downloaded
ELEMENTARY SCHOOLS		
1	ABELLA ES	3,000.00
2	BACONG ES	40,000.00
3	BAGACAY ES	3,000.00
4	BALANAC ES	3,000.00
5	BALIGANG ES	3,000.00
6	BARAYONG ES	3,000.00
7	BASAG ES	3,000.00
8	BONGA ES	3,000.00
9	BUGA ES	3,000.00
10	BUSAY ES	3,000.00
11	CABARIAN ES	3,000.00
12	CATBURAWAN ES	3,000.00
13	CAVASI ES	3,000.00
14	CRPMES	3,000.00
15	CULLIAT ES	3,000.00
16	FRANCIA ES	3,000.00
17	GREENFIELD ES	3,000.00
18	HERRERA ES	3,000.00
19	LAYON ES	3,000.00
20	LECS	7,000.00
21	LWCES (B)	110,000.00
22	LWCES (P)	40,000.00
23	MACAEL ES	3,000.00
24	MACALIDONG ES	3,000.00
25	MAHABA ES	3,000.00
26	MALAMA ES	3,000.00
27	NABONTON ES	3,000.00
28	OMA-OMA ES	3,000.00
29	PALAPAS ES	3,000.00
30	PAULBA ES	40,000.00

Grand Total

No.	School	Amount to be downloaded
31	PAULOG ES	3,000.00
32	PINAMANQUIAN ES	3,000.00
33	PINIT ES	3,000.00
34	QUIASA EXT.	3,000.00
35	STA. CRUZ ES	3,000.00
36	TAMBO ES	7,000.00
37	TASTAS ES	3,000.00
38	TINAGO ES	7,000.00
39	TOBGON ES	3,000.00
40	TULA-TULA (G) ES	3,000.00

ES Sub Total 350,000.00

SECONDARY (JHS)		
1	AMTIC NHS	3,000.00
2	BARAYONG NHS	7,000.00
3	BICOL RSHS	3,000.00
4	LCNTVHS	3,000.00
5	DPPMHS	3,000.00
6	LNHS	90,000.00
7	CABARIAN NHS	7,000.00
8	BACONG HS	40,000.00
9	PALAPAS NHS	7,000.00
10	PAULBA NHS	3,000.00

JHS Sub Total 166,000.00

SECONDARY (SHS)		
1	AMTIC NHS	3,000.00
2	BACONG NHS	3,000.00
3	BARAYONG NHS	3,000.00
4	PALAPAS NHS	3,000.00
5	LNHS	7,000.00

SHS Sub Total 19,000.00

535,000.00



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