



Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

DIVISION MEMORANDUM

No. 564 s, 2025

**SUBMISSION OF WORK AND FINANCIAL PLAN FOR THE UTILIZATION
OF THE FISCAL YEAR 2025 SPECIAL NEEDS EDUCATION
PROGRAM SUPPORT FUND (PSF)**

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

1. Regional Memorandum No. 1067, s. 2025, issued a list of recipients and priority expenditures for the FY 2025 Special Needs Education Program Support Fund which will be downloaded to schools implementing the program and serving SNED learners.
2. Since the funds will be downloaded to schools, school heads concerned are hereby advised to prepare the Work and Financial Plan (WFP) for the utilization of the Fiscal Year 2025 Program Support Fund. This shall be submitted on or before August 26, 2025.
3. Kindly refer to DepEd Order No. 42, s. 2021, titled Guidelines on the Utilization of Support Funds for Special Education and the amendments found in DepEd Order No.018, s. 22 for reference on the utilization of the said fund for Special Needs Education particularly on **allowable expenses** subject to accounting, auditing, budgeting and procurement rules and regulations.
4. Along with the submission of the Work and Financial Plan (WFP) for the SNED Fund, all concerned are likewise required to submit a Report on the Utilization of the SNED Fund using the enclosed template provided by the Regional Office. This report should reflect all expenditures made from the fund to ensure transparency and proper documentation.
5. Enclosed are the list of recipient schools with corresponding amount and the template for the SNED PSF Utilization report to be submitted at the end of the 3rd quarter (September 2025)





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6. The Division SNED Focal Person shall monitor and consolidate reports on all activities and expenditures under the approved WFP to ensure timely implementation, proper fund utilization, and compliance with DepEd guidelines, thereby maximizing the benefits for SNED learners.
7. For information and guidance.


VILMA D. EDA, CESO V
Schools Division Superintendent

Encl.: RM No. 1067, s. 2025
References: DO 42, s. 2021, DO 18, s. 2022
To be included in the Perpetual Index
Under the Subject

SPECIAL NEEDS EDUCATION





Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

(Enclosure No. 1 to Division Memo No.____, s. 2025)

A. Program Support Fund for Elementary Schools

#	School	Amount
1	Bulala Paratong Elementary School	3,000.00
2	Gov. Evaristo Singson II MES	10,000.00
3	Mindoro Elementary School	3,000.00
4	Salindeg Pong-ol Baracca Elementary School	10,000.00
5	Tamag Elementary School	3,000.00
6	Vigan Central School	115,000.00
7	Ayusan Paoa Elementary School	3,000.00
8	Burgos Memorial School West	10,000.00
9	Capangpangan Elementary School	3,000.00
10	Jose Singson Elementary School	3,000.00
11	San Julian Elementary School	3,000.00
12	Pantay Integrated School	10,000.00
13	Cabaroan-Cabalangegan Elementary School	35,000.00
14	Camangaan Elementary School	35,000.00
15	Nagsangalan Elementary School	10,000.00
16	Raois Elementary School	3,000.00
17	Rugsuanan Purok Elementary School	3,000.00
18	Burgos Memorial School East	3,000.00
	TOTAL	P 265,000.00

B. Program Support Fund for Junior High School

School	Amount
Vigan t National High School West	P 3,000.00
Vigan National High School East	P 4,000.00
Ilocos Sur National High School	P 115,000.00
Pantay Integrated School	P 3,000.00
TOTAL	P 125, 000.00

C. Program Support Fund for Senior High School

School	Amount
Vigan National High School West	P 3,000.00
Ilocos Sur National High School	P 15,000.00
TOTAL	P 18, 000.00

Level	Total Amount
Elementary	265,000.00
JHS	125,000.00
SHS	18,000.00
Total	408,000.00





Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

(Enclosure No. 2 to Division Memo No.____, s. 2025)

**SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND UTILIZATION
REPORT**

Program Support Fund	Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated

Accomplishments (Consolidated and grouped according to the objects of expenditure as per DO 42, s. 2021)

Object of Expenditure	Allocated Amount	Expected Date of Conduct

Plans for the Unobligated Amount (Consolidated and grouped according to the objects of expenditure as per DO 42, s. 2021)

Activities	Allocated Amount	Expected Date of Conduct

Issues and Concerns:

Issues/Concerns	Recommendations

Prepared by:

Noted:

School SNED Coordinator

School Head





2508- 1040

Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

Office of the Schools Division Superintendent

August 11, 2025

OFFICE MEMORANDUM

No. 56, s. 2025

To: Marie Christine L. Natividad
Chief Education Supervisor (CID)

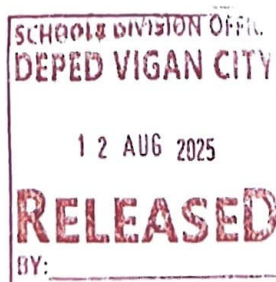
NOTICE AND UTILIZATION OF ALLOTMENT

1. This is to inform you that the Office received Sub-ARO with the following details:

Sub-ARO No.	Purpose	Amount (PhP)
ROI-25-1665 (Special Needs Education Program - Current Appropriations)	Program Support Funds to cover expenses relative to the Inclusive Learning Resource Centers (ILRCs) and Special Needs Education (SNED) Implementing Schools.	408,000.00

2. Please prepare the corresponding Work and Financial Plan (WFP), Project Proposal, Program Procurement Management Plan (PPMP), Purchase Request (PR), Payroll, Itinerary of Travel and/or necessary documents for the full implementation of the program within fifteen (15) working days upon receipt of this memorandum.
3. For information and strict compliance.

VILMA D. EDA, CESO V
Schools Division Superintendent



Address: Mena Crisologo St. corner Rivero St., Brgy. IX, Vigan City, Ilocos Sur
Telephone No: (077) 722-20-23 / (077) 632-05-33
Email Address: vigan.city@deped.gov.ph
Website: www.depedvigan.city



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Republic of the Philippines
Department of Education
 Regional Office I

Finance Division
 Budget Section

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: 310300100005000 Special Needs Education Program		REFERENCE: OSEC-1-25-03091 dated 06/10/25 (CMI)	SUB-ALLOTMENT RELEASE ORDER NO: ROI-25-1665
FUND CODE: 01101101	ORGANIZATION CODE: 0801014	LEGAL BASIS: FY 2025 GAA R.A. No. 12116	DATE: August 5, 2025 FISCAL YEAR: FY 2025
Purpose: Transfer of Program Support Funds to cover expenses relative to the Inclusive Learning Resource Centers (ILRCs) and Special Needs Education (SNED) Implementing Schools.			
TO: The Schools Division Superintendent Division of Vigan City Vigan City			
PARTICULARS		ALLOTMENT/ OBJECT CLASS	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	408,000.00
Total			408,000.00
AMOUNT IN WORDS: FOUR HUNDRED EIGHT THOUSAND PESOS.			
NOTE: The Allotment herein sub allotted is valid for obligation until December 31, 2026.			

The above sub-allotments have been made for expenditures of the 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 the Executive Order No. 292, the incurrence of overdraft is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable thereof. 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.

Certified Allotment Available:

ARNOLD I. VINO
 Chief Administrative Officer
 Finance Division

APPROVED:

TOLENTINO G. AQUINO
 Director IV

DepED

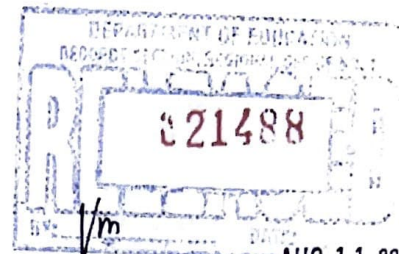


Address: Flores St., Catbangen, City of San Fernando, La Union
 Telephone Nos.: (072) 607-8137/682-2324
 Email address: region1@deped.gov.ph
 Website: www.depedro1.com





Republic of the Philippines
Department of Education
REGION I



PANREHIYONG MEMORANDUM

Blg. 1067 s. 2025

MGA TATANGGAP AT PRIYORIDAD NA GASTUSIN PARA SA FY 2025 SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND

Sa Mga: Pansangay na Tagapamanihala ng Mga Paaralan

1. Ang Kagawaran ng Edukasyon sa pamamagitan ng Bureau of Learning Delivery-Student Inclusion Division (BLD-SID) ay nagpalabas ng Special Needs Education (SNED) Program Support Fund (PSF) sa mga paaralang nagpapatupad ng programa at sa mga paaralang may mga mag-aaral na kabilang sa SNED.
2. Kalakip nito ang listahan ng mga Tanggapan ng mga Publikong Paaralang Elementarya at Sekondarya na pagkakalooban ng PSF. Mahigpit na pinapayuhan ang mga SNED Division Focal at mga punungguro na sundin ang mga alituntunin sa paggamit ng pondo alinsunod sa DepEd Order Blg. 042, s. 2021 at DepEd Order Blg. 018, s. 2022. Maaaring makita ang kompletong listahan sa kalakip na Google Drive link para sa sanggunian.
3. Kaulnay nito, ang mga SNED Focal Person sa Sangay ay kinakailangang magsumite ng ulat hinggil sa paggamit ng SNED Fund tuwing huling linggo ng bawat kuwarter gamit ang kalakip na template at isumite sa pamamagitan ng link na ito: <https://tinyurl.com/2025SNEDFund>.
4. Para sa karagdagang impormasyon at katanungan, makipag-ugnayan kay G. Vic Emerson Danao, Supervising Education Program Specialist, BLD-SID, sa email: bld.sid@deped.gov.ph cc: vic.danao@deped.gov.ph.
5. Para sa inyong kabatiran at mahigpit na pagtalima.

TOLENTINO G. AQUINO
Direktor IV

Kalakip: Ulat sa Paggamit ng Pondo
Sanggunian: DM-CT-2024-22
Maitala sa Perpetual Indeks
Sa sumusunod na paksa:

PROGRAM SUPPORT FUND

CLMD/magd/RM_SNED_ProgramSupportFund
Agosto 8, 2025



Flores St., Catbangan, City of San Fernando, La Union
Telephone Nos.: (072) 607-8137/682-2324
DepEd Region I region1@deped.gov.ph
www.depedregion1.com

Doc. Ref. Code	RM-ORD	Rev	00
Effectivity	11.18.2024	Page	1 of 2



Kalakip Blg. _____, s. 2025

SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND UTILIZATION as of ____
Division: _____

Program Support Fund	Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated

Accomplishments (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary.

Objects of Expenditure	Allocated Amount	Expected Month of Conduct

Plans for the Unobligated Amount (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary.

Activities	Allocated Amount	Expected Month of Conduct

Issues and Concerns:

Issues/Concerns	Recommendations

Prepared by:

NOTED:

APPROVED:

SNED FOCAL PERSON

CID Chief

Schools Division
Superintendent