



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

DIVISION MEMORANDUM

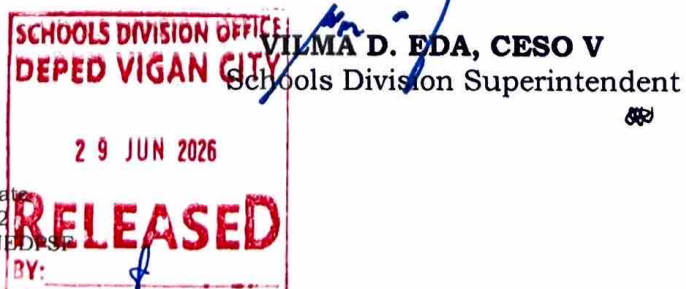
No. 486 s, 2026

29 JUN 2026

**SUBMISSION OF WORK AND FINANCIAL PLAN FOR THE UTILIZATION OF THE
 FY 2026 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. Pursuant to Regional Memorandum No. 777, s. 2026 titled *Provision of Special Needs Education Program Support Fund (SNED PSF) to Implementing Schools*, this Office informs all concerned schools of the allocation of the Fiscal Year 2026 Special Needs Education Program Support Fund to identified implementing schools.
2. Recipient schools shall submit a Work and Financial Plan (WFP) and Annual Procurement Plan (APP) through the Curriculum Implementation Division on or before **July 20, 2026**. The proposed programs, projects and activities should be consistent with the School Improvement Plan (SIP) and Annual Implementation Plan (AIP.)
3. The utilization of the fund shall be governed by DepEd Order No. 042, s. 2021, as amended by DepEd Order No. 018, s. 2022, and shall strictly comply with existing government budgeting, accounting, auditing, and procurement rules and regulations.
4. Recipient schools shall submit quarterly utilization reports during the last week of each quarter using the prescribed template. The report shall reflect the status of fund allocation and utilization, including accomplishments, plans for unobligated funds, and issues or concerns encountered in the implementation.
5. Enclosed are the Regional Memorandum, list of recipient schools with corresponding allocation and the SNED PSF Utilization Report template for reference and compliance.
6. The Division SNED Focal Person shall monitor the implementation of the approved WFPs and consolidate school reports for submission to the Regional Office.
7. Immediate dissemination of and strict compliance with this Memorandum are desired.



Encls.: RM No. 777, s. 2026
 List of Recipient Schools
 SNED PSF Utilization Report Template
 References: DO 42, s. 2021, DO 18, s. 2022
 CID/eca/SubmissionWorkFinancialPlanSNEDPSF
 June 25, 2026



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

(Enclosure No. 1 to Division Memo No.____, s. 2026

A. Program Support Fund for Elementary Schools

| # | School | Amount |
|----|--|---------------------|
| 1 | Bulala Paratong Elementary School | 3,000.00 |
| 2 | Gov. Evaristo Singson II MES | 3,000.00 |
| 3 | Salindeg Pong-ol Baracca Elementary School | 7,000.00 |
| 4 | Tamag Elementary School | 3,000.00 |
| 5 | Vigan Central School | 130,000.00 |
| 6 | Ayusan Paoa Elementary School | 3,000.00 |
| 7 | Burgos Memorial School West | 20,000.00 |
| 8 | Capangpangan Elementary School | 7,000.00 |
| 9 | Jose Singson Elementary School | 3,000.00 |
| 10 | San Julian Elementary School | 3,000.00 |
| 11 | Pantay Integrated School | 20,000.00 |
| 12 | Cabaroan-Cabalangegan Elementary School | 20,000.00 |
| 13 | Camangaan Integrated School | 20,000.00 |
| 14 | Nagsangalan Elementary School | 7,000.00 |
| 15 | Raois Elementary School | 3,000.00 |
| 16 | Burgos Memorial School East | 3,000.00 |
| | TOTAL | P 255,000.00 |

B. Program Support Fund for Junior High School

| School | Amount |
|---------------------------------|----------------------|
| Vigan National High School West | 3,000.00 |
| Vigan National High School East | 20,000.00 |
| Ilocos Sur National High School | 140,000.00 |
| Pantay Integrated School | 7,000.00 |
| TOTAL | P 170, 000.00 |

C. Program Support Fund for Senior High School

| School | Amount |
|---------------------------------|---------------------|
| Vigan National High School West | 3,000.00 |
| Vigan National High School East | 3,000.00 |
| Ilocos Sur National High School | 40,000.00 |
| TOTAL | P 46, 000.00 |

| Level | Total Amount |
|--------------|-------------------|
| Elementary | 255,000.00 |
| JHS | 170,000.00 |
| SHS | 46,000.00 |
| Total | 471,000.00 |



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

(Enclosure No. 2 to Division Memo No.____, s. 2026)

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



Republic of the Philippines
Department of Education
 REGION I



JUN 23 2026

REGIONAL MEMORANDUM

No. 777 s. 2026

**PROVISION OF SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND (SNED PSF)
 TO IMPLEMENTING SCHOOLS**

To: Schools Division Superintendents

1. Pursuant to DepEd Order No. 042, s. 2021, entitled "Guidelines on the Utilization of Program Support Funds for the Special Education (SPED) Program," as amended by DepEd Order No. 018, s. 2022, the Department of Education, through the Bureau of Learning Delivery–Student Inclusion Division (BLD-SID), shall allocate the Special Needs Education Program Support Fund (SNED PSF) to identified implementing schools.
2. 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 existing policies and shall adhere to government budgeting, accounting, and auditing rules and regulations.
3. 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. The Schools Division Offices (SDOs) shall consolidate the reports and submit the same to the Regional Office through the Regional SNED Focal Person for onward submission to the Bureau of Learning Delivery–Student Inclusion Division (BLD-SID).
4. The list of recipient schools and corresponding fund allocations may be accessed through this link: <https://bit.ly/2026SNEDPSFAllocation>
5. For further information, please contact the Bureau of Learning Delivery – Student Inclusion Division (BLD-SID) by email at bld.od@deped.gov.ph, Attention: Mr. Vic Emerson C. Danao, Supervising Education Program Specialist, at bld.sid@deped.gov.ph and vic.danao@deped.gov.ph
6. For information and guidance.

Estela P. Leon-Cariño

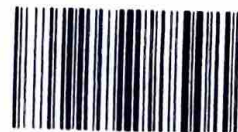
ESTELA P. LEON-CARIÑO EdD, CESO III
 Director IV/Regional Director

[Signature]

Encl.: Fund Utilization Template
 Reference: DO 42, s. 2021
 DO 18, s. 2022

To be included in the Perpetual Index
 Under the following subject

FUND
 CLMD/magd/RM_SNEDPSF
 June 22, 2026



CLMD260779



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|---------------|------------|------|--------|
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| Effectivity | 11.18.2024 | Page | 1 of 2 |



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

