



Republika ng Pilipinas

Kagawaran ng Edukasyon

REHIYON V (BIKOL)

TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA

DEPARTMENT OF EDUCATION
SDO-Iriga City RECORDS SECTION

RELEASED
16 JUL 2026

CTRL No.: 2026-07-3457

Office of the Schools Division Superintendent

July 15, 2026

DIVISION MEMORANDUM

No. 345 s. 2026

PROVISION OF 2026 PROGRAM SUPPORT FUNDS (PSF) TO SPECIAL NEEDS EDUCATION (SNED) IMPLEMENTING SCHOOLS

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
District and School SNED Coordinators
Elementary and Secondary School Heads
All Other Concerned

1 Pursuant to Office Memorandum OM-LS-2026, titled *Provision of Special Needs Education Program Support Funds for Implementing Schools*, the Schools Division Office of Iriga City will download the Program Support Funds for SNED implementing schools for Calendar Year 2026.

2 The program support funds are given to schools to enable them to provide learners with disabilities/difficulties with the appropriate and relevant educational opportunities that suit their needs and interests, and that will enable them to lead an independent and productive life.

3 The allocation of PSF per school is anchored on the data reflected in the Learner Information System, specifically the learners tagged as learners with Special Educational Needs (LSENs) for School Year 2025-2026. The complete list of schools receiving the 2026 SNED PSF, lifted from OM-LS-2026, is attached as Enclosure 1 of this Memorandum.

4 As stated in the DepEd Order No. 42, s. 2021 (*Guidelines on the Utilization of Program Support Funds for Special Education Program*), the PSF downloaded to schools shall be used, among other purposes, to support the educational services of LWDs in public elementary and secondary schools implementing the SPED Program. The following shall be considered allowable expenses:

- Formal assessment or rehabilitation of LWDs by Medical or Allied Medical specialists.
- Acquisition of specialized materials, devices, and equipment that are intended for Instructional Purposes of Learners with Disabilities/Difficulty, provided that the amount does not exceed Php 15,000.00.
- Attendance of SNED teachers, receiving teachers, and other concerned school personnel in specialized training on inclusive and special education conducted by NEAP-accredited service providers.



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- d. Immersion of LWDs in different work industries for possible employment and their participation in sports, academic, and co-curricular activities toward holistic development;
- e. Communication expenses of SPED implementers subject to reimbursement and/or liquidation and existing DepEd policy on communication expenses.

5 To easily facilitate downloading of funds, School Heads are expected to ensure that the program is aligned with the school's existing SIP as reflected in the Annual Implementation Plan. They shall also prepare proposals relative to this along with the Supplemental Annual Procurement Plan and other related documents. Downloading of funds, however, shall adhere to the DO No. 29, s. 2019 (procedural Guidelines on the Management of Cash Advances for School Maintenance and Operating Expenses and program Funds for Non-Implementing Units Pursuant to CO, DBM, and DepEd Joint Circular No. 2019-1). Hence, the downloading of funds will depend on the current liquidation status of the recipient schools as certified by the Accounting Section; thus, school heads are advised to ensure that there is a timely utilization and liquidation of the downloaded funds to their respective schools within this Calendar Year.

6 Moreover, recipient schools shall submit a quarterly utilization report during the last week of the quarter, reflecting the status of fund allocation and utilization in accordance with the prescribed guidelines. The Division SNED Focal person will send the link for fund utilization monitoring through the respective e-mails of the school heads.

7 For information, guidance, and compliance.

M:
MARIA-MAGNOLIA F. BRIOSO, CESO VI
OIC, Schools Division Superintendent



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

LIST OF SCHOOLS TO RECEIVE 2026 SNED PSF *Elementary Schools*

School ID	Name of School	PSF Allocation
114419	Francia Elementary School	Php 3,000.00
114420	Iriga Central School	20,000.00
114423	San Francisco Elementary School	3,000.00
114424	San Isidro Elementary School	3,000.00
114425	San Jose Elementary School	3,000.00
114426	San Miguel Elementary School	7,000.00
114427	San Nicolas Elementary School	7,000.00
500166	Iriga City Division Integrated Special School	110,000.00
502270	Salvacion Integrated School	3,000.00
502731	Don Lazaro Madara Memorial Integrated School	3,000.00
114430	Cawayan Elementary School	3,000.00
114432	Iriga North Central School	3,000.00
114433	Niño Jesus Elementary School	3,000.00
114434	Sagrada Elementary School	3,000.00
114435	San Andres Elementary School	3,000.00
114436	San Pedro Elementary School	3,000.00
114437	San Rafael Elementary School	3,000.00
114438	San Ramon Elementary School	3,000.00
114441	Sta. Isabel Elementary School	3,000.00
114443	Tubigan Elementary School	3,000.00
500167	Cristo Rey Integrated School	7,000.00
502272	Antipolo Integrated School	3,000.00
114445	Iriga South Central School	7,000.00
114447	La Medalla Elementary School	3,000.00
114449	La Trinidad Elementary School	3,000.00
114450	San Antonio Elementary School	3,000.00
114452	San Vicente Sur Elementary Scho	3,000.00
114454	Sta. Elena Elementary School	3,000.00
114455	Sto. Niño Elementary School	7,000.00
114456	Tiriktirikan Elementary School	3,000.00
500168	Santiago Integrated School	7,000.00
501948	San Juan Integrated School	7,000.00
TOTAL AMOUNT FOR ELEMENTARY SCHOOLS		Php 248,000.00



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LIST OF SCHOOLS TO RECEIVE 2026 SNED PSF Junior High Schools

School ID	Name of School	PSF Allocation
310101	San Francisco National High School	Php 7,000.00
500166	Iriga City Division Integrated Special School	3,000.00
502731	Don Lazaro Madara Memorial Integrated School	7,000.00
302249	Perpetual Help National High School	20,000.00
302250	Sta. Maria High School	3,000.00
302252	Sagrada National High School	3,000.00
500167	Cristo Rey Integrated School	20,000.00
502272	Antipolo Integrated School	3,000.00
502940	San Vicente Norte Integrated School	3,000.00
302251	Rinconada National Technical Vocational School	3,000.00
302254	San Antonio National High School	3,000.00
302256	Sto. Niño National High School	20,000.00
500168	Santiago Integrated School	3,000.00
501948	San Juan Integrated School	7,000.00
TOTAL AMOUNT FOR JUNIOR HIGH SCHOOLS		Php 111,000.00



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TOTAL AMOUNT FOR JUNIOR HIGH SCHOOLS		Php 111,000.00

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