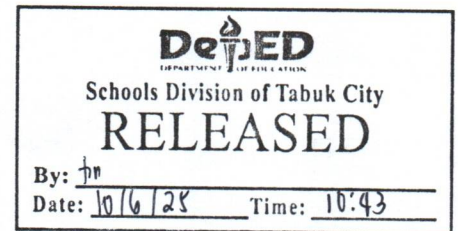




Republic of the Philippines
Department of Education
Cordillera Administrative Region
Schools Division of Tabuk City



Office of the Schools Division Superintendent

23/September/2025

Division Memorandum
No. 445 s. 2025

To: Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned.

Dissemination of RM 589, s. 2025-Downloading of the FY 2025 Special Needs Education (SNED) Program Support Fund (PSF)

1. Pursuant to RM 589, s. 2025 entitled "**Downloading of the Fiscal Year (FY) 2024 Special Needs Education Program Support Fund**" dated August 12, 2025, this office informs the recipient schools on the downloading of the FY 2025 SNED PSF to schools with Learners with Disabilities (LWDs), amounting to P530,000.00.
2. All recipients shall be guided by DepEd Order 042 s. 2021 as amended by DepEd Order 018, s. 2022 in the utilization of SNED Program Support Fund.
3. To ensure the utilization and obligation of the SNED Support Fund for LWDs, recipient schools shall prepare their Work and Financial Plan (WFP). A copy of approved WFP shall be submitted to the SNED Focal person and SDO Accounting Office for monitoring on or before September 30, 2025.
4. Enclosed are the following for guidance:
 - a. **Enclosure 1:** List of SNED PSF Recipient Schools with Amount Downloaded
 - b. **Enclosure 2:** Template on the Submission of Report on the Utilization of SNED Fund
5. Immediate dissemination of this memorandum is desired.

BENEDICTA B. GAMATERO PhD, CESO V
Schools Division Superintendent



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Enclosure 1. Breakdown of SPED PSF Allocation per School

1.a. Elementary

District	#	School	Learners with Difficulties			Amount
			Male	Female	Total	
ETD 1	1	Bulanao CS			43	55,000.00
ETD 1	2	Nambaran ES			3	3,000.00
ETD 1	3	Tannubong ES			4	3,000.00
ETD 1	4	Mansanita ES			1	3,000.00
ETD 1	5	Kalinga SPED Center			25	35,000.00
ETD 2	6	Bulo East CS			12	35,000.00
ETD 2	7	Bulo West ES			3	3,000.00
ETD 2	8	New Balbalan ES			2	3,000.00
ETD 2	9	Dananao ES			3	3,000.00
ETD 2	10	Burobor ES			7	10,000.00
ETD 2	11	Lacnog IS			1	3,000.00
ETD 2	12	San Pablo IS			1	3,000.00
ETD 3	13	Agbannawag CS			16	35,000.00
ETD 3	14	Hilltop ES			1	3,000.00
ETD 3	15	Balong CS			4	3,000.00
ETD 3	16	Cabaruan ES			3	3,000.00
ETD 3	17	Laya West ES			1	3,000.00
ETD 3	18	San Julian ES			1	3,000.00
ETD 3	19	Burayukan ES			2	3,000.00
ETD 3	20	Dilag IS			1	3,000.00
NTD 1	21	Casigayan ES			18	35,000.00
NTD 1	22	Magsaysay ES			1	3,000.00
NTD 1	23	San Juan ES			4	3,000.00
NTD 1	24	Tabuk City CS			16	35,000.00
NTD 1	25	Appas IS			3	3,000.00
STD 1	26	Bulanao East ES			6	10,000.00
STD 1	27	Callagdao ES			1	3,000.00
STD 1	28	Bulanao West ES			2	3,000.00
STD 1	29	Namnama ES			4	3,000.00
STD 1	30	Southern Tabuk IS			6	10,000.00
STD 2	31	Calaccad ES			2	3,000.00
STD 2	32	Banneng ES			4	3,000.00
STD 2	33	Cudal CS			12	35,000.00
STD 2	34	Magabbangon ES			3	3,000.00
STD 3	35	Amlao ES			1	3,000.00
STD 3	36	Balawag ES			1	3,000.00



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STD 3	37	Binongsay ES			1	3,000.00
STD 3	38	Malin-awa ES			1	3,000.00
STD 3	39	Suyang ES			2	3,000.00
WTD 1	40	Cabaritan ES			3	3,000.00
WTD 1	41	Calanan ES			7	10,000.00
WTD 1	42	Gobgob ES			3	3,000.00
WTD 1	43	Lanna ES			2	3,000.00
WTD 1	44	New Tanglag ES			4	3,000.00
WTD 1	45	Tangbay ES			4	3,000.00
WTD 1	46	Western Tabuk CS			2	3,000.00
WTD 1	47	Madapdapig ES			7	10,000.00
WTD 1	48	Toppan IS			1	3,000.00
WTD 2	49	Bado Dangwa CS			4	3,000.00
WTD 2	50	Bullaguian ES			1	3,000.00
WTD 2	51	Gaogao ES			1	3,000.00
WTD 2	52	Magnao ES			4	3,000.00
WTD 2	53	Naneng ES			2	3,000.00
WTD 2	54	Callagan ES			2	3,000.00
WTD 2	55	Pa-o ES			7	10,000.00
TOTAL					276	451,000.00

1.b. Secondary

1.b.1. JHS

District	#	School	Learners with Difficulties			Amount
			Male	Female	Total	
ETD 1	1	NAINHS			2	3,000.00
ETD 1	2	Maledda IS			9	4,000.00
ETD 1	3	Ipil IS			1	3,000.00
ETD 2	4	Bulo NHS			9	4,000.00
ETD 3	5	Agbannawag NHS			17	15,000.00
ETD 3	6	Eastern KNHS			2	3,000.00
NTD 1	7	TCNHS			9	4,000.00
NTD 1	8	Appas IS			2	3,000.00
NTD 2	9	Balong NHS			3	3,000.00
NTD 2	10	Dilag IS			1	3,000.00
STD 1	11	KNHS			1	3,000.00
STD 2	12	Calaccad NHS			2	3,000.00
STD 2	13	Cudal NHS			6	4,000.00
WTD 1	14	Tuga NHS			3	3,000.00
WTD 1	15	Bado Dangwa NHS			3	3,000.00
WTD 1	16	Toppan IS			2	3,000.00



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WTD 2	17	Naneng NHS			1	3,000.00
WTD 2	18	Dupag NHS			2	3,000.00
TOTAL					75	70,000.00

1.b.2.SH5

District	#	School	Learners with Difficulties			Amount
			Male	Female	Total	
NTD 1	1	TCNHS			1	3,000.00
STD 2	2	Cudal NHS			1	3,000.00
WTD 2	3	Bado Dangwa NHS			1	3,000.00
TOTAL					3	9,000.00

Enclosure 2. Report on the Utilization of SNED Fund

SPECIAL NEEDS EDUCATION PROGRAM SUPPORT UTILIZATION AS OF _____

Name of School: _____

A. Downloaded Fund

Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated

B. Accomplishments (as per DO 42 s. 2021)

Objects of Expenditure	Allocated Amount	Expected Month of Conduct

C. Plans for the Unobligated Amount (as per DO 42 s. 2021)

Activities	Allocated Amount	Expected Month of Conduct

D. Issues and Concerns

Issues/Concerns	Recommendations

