



Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
Schools Division of Tabuk City

DepEd Department of Education Schools Division of Tabuk City	
RELEASED	
By: <u>71</u>	Time: <u>4:42</u>
Date: <u>16</u> 2026	

Office of the Schools Division Superintendent

July 16, 2026

DIVISION MEMORANDUM
NO. 315 s. 2026

**DISSEMINATION OF REGIONAL MEMORANDUM NO. 465, S. 2026 RE:
PROVISION OF THE SPECIAL NEEDS EDUCATION (SNED) PROGRAM SUPPORT
FUND (PSF) FOR IMPLEMENTING SCHOOLS**

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

1. Pursuant to Regional Memorandum No. 465, s. 2026 entitled **"Provision of Special Needs Education Program Support Fund for Implementing Schools"** dated June 22, 2026, this Office informs all recipient schools of the downloading of the Fiscal Year (FY) 2026 Special Needs Education (SNED) Program Support Fund (PSF) to schools serving Learners with Disabilities (LWDs), amounting to Seven Hundred Nineteen Thousand Pesos (₱719,000.00).
2. All recipient schools shall be guided by DepEd Order No. 042, s. 2021, otherwise known as the Guidelines on the Utilization of Program Support Funds for Special Needs Education Programs, as amended by DepEd Order No. 018, s. 2022, in the utilization of the SNED Program Support Fund.
3. To ensure the proper utilization and timely obligation of the SNED Program Support Fund, recipient schools shall prepare their respective Work and Financial Plans (WFPs). A copy of the approved WFP shall be submitted to the SNED Focal Person and the Schools Division Office Accounting Unit for monitoring purposes on or before August 14, 2026.
4. Enclosed for guidance are the following:
 - a. Enclosure 1 – List of Recipient Schools and Corresponding Amounts Downloaded; and
 - b. Enclosure 2 – Template for the Quarterly Utilization Report.
5. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.


CHRISTOPHER C. BENIGNO, PhD, EdD, CESO VI
Assistant Schools Division Superintendent
OIC – Schools Division Superintendent



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 DepEd Tayo Tabuk City



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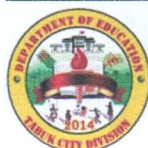
Cordillera Administrative Region
Schools Division of Tabuk City

Office of the Schools Division Superintendent

Enclosure 1. Breakdown of SNED PSF Allocation per School

1.a. Elementary

District	#	School	School ID	Learners with Difficulties			Amount
				Male	Female	Total	
ETD 1	1	Bulanao CS	136086	47	19	66	70,000.00
ETD 1	2	Camp Conrado M. Balwes ES	136099	3	2	5	3,000.00
ETD 1	3	Matucnang ES	136106	1	0	1	3,000.00
ETD 1	4	Nambaran ES	136107	6	2	8	7,000.00
ETD 1	5	Tannubong ES	136112	5	0	5	3,000.00
ETD 1	6	Mansanita ES	220514	2	0	2	3,000.00
ETD 1	7	Kalinga SPED Center	220532	15	13	28	40,000.00
ETD 1	8	Maleda IS	501890	1	1	2	3,000.00
ETD 1	9	Ipil IS	502483	2	1	3	3,000.00
ETD 2	10	Bulo East CS	136091	8	4	12	20,000.00
ETD 2	11	Bulo West ES	136092	2	0	2	3,000.00
ETD 2	12	New Balbalan ES	136109	1	0	1	3,000.00
ETD 2	13	Dananao ES	220522	0	2	2	3,000.00
ETD 2	14	Burobor ES	220524	5	4	9	7,000.00
ETD 2	15	Lacnog IS	501971	2	2	4	3,000.00
ETD 2	16	San Pablo IS	502124	0	1	1	3,000.00
ETD 3	17	Agbannawag CS	136085	12	10	22	40,000.00
ETD 3	18	Hilltop ES	136098	1	0	1	3,000.00
ETD 3	19	Malalao ES	130103	2	0	2	3,000.00
ETD 3	20	New Bangad ES	136110	0	1	1	3,000.00
ETD 3	21	Sotto ES	136111	1	0	1	3,000.00
NTD 1	22	Casigayan ES	136004	4	1	5	3,000.00
NTD 1	23	Magsaysay ES	136009	2	0	2	3,000.00
NTD 1	24	San Juan ES	136010	1	2	3	3,000.00
NTD 1	25	Tabuk City CS	136012	16	3	19	20,000.00
NTD 1	26	Basao Isla ES	220515	3	0	3	3,000.00
NTD 1	27	Appas IS	502380	6	3	9	7,000.00
NTD 2	28	Balong CS	136001	3	3	6	7,000.00
NTD 2	29	Bayabat ES	136002	1	0	1	3,000.00
NTD 2	30	Cabaruan ES	136003	1	2	3	3,000.00
NTD 2	31	San Julian ES	136011	4	0	4	3,000.00
NTD 2	32	Gradual Discovery ES	220510	7	1	8	7,000.00
NTD 2	33	Pantar ES	220521	0	1	1	3,000.00
NTD 2	34	Burayukan ES	220525	1	0	1	3,000.00



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NTD 2	35	Dilag IS	500531	1	0	1	3,000.00
STD 1	36	Bulanao East ES	136087	9	3	12	20,000.00
STD 1	37	Callagdao ES	136088	2	3	5	3,000.00
STD 1	38	Bulanao West ES	136090	4	0	4	3,000.00
STD 1	39	Namnama ES	136108	7	0	7	7,000.00
STD 1	40	Greenhills ES	220531	1	1	2	3,000.00
STD 1	41	Southern Tabuk IS	502178	16	6	22	40,000.00
STD 2	42	Calaccad ES	136093	1	0	1	3,000.00
STD 2	43	Banneng ES	136094	4	0	4	3,000.00
STD 2	44	Cudal CS	136096	13	1	14	20,000.00
STD 2	45	Magabbangon ES	136102	2	0	2	3,000.00
STD 3	46	Balawag CS	136158	4	2	6	7,000.00
STD 3	47	Malin-awa ES	136174	0	1	1	3,000.00
STD 3	48	Paligatto ES	136178	1	0	1	3,000.00
STD 3	49	Suyang ES	136180	1	1	2	3,000.00
WTD 1	50	Cabaritan ES	136163	1	1	2	3,000.00
WTD 1	51	Calanan ES	136164	7	1	8	7,000.00
WTD 1	52	Gobgob ES	136168	2	0	2	3,000.00
WTD 1	53	Lanna ES	136170	3	1	4	3,000.00
WTD 1	54	New Tanglag ES	136177	3	1	4	3,000.00
WTD 1	55	Tangbay ES	136182	5	0	5	3,000.00
WTD 1	56	Western Tabuk CS	136183	6	2	8	7,000.00
WTD 1	57	Madapdapig ES	220520	2	2	4	3,000.00
WTD 1	58	Toppan IS	501889	0	1	1	3,000.00
WTD 2	59	Bado Dangwa CS	136155	5	3	8	7,000.00
WTD 2	60	Banagan ES	136159	1	0	1	3,000.00
WTD 2	61	Bullaguian ES	136162	3	0	3	3,000.00
WTD 2	62	Dupag ES	136166	1	0	1	3,000.00
WTD 2	63	Gaogao ES	136167	0	2	2	3,000.00
WTD 2	64	Magnao ES	136173	8	2	10	7,000.00
WTD 2	65	Naneng ES	136176	1	1	2	3,000.00
WTD 2	66	Nambucayan ES	136184	1	0	1	3,000.00
WTD 2	67	Callagan ES	137049	1	0	1	3,000.00
WTD 2	68	Pa-o ES	220501	7	3	10	7,000.00
WTD 2	69	Gawidan ES	220502	1	0	1	3,000.00
WTD 2	70	Guilayon IS	502123	5	1	6	7,000.00
Total				294	117	411	₱508,000.00



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1.b. Secondary

1.b.1. JHS

District	#	School	School ID	Learners with Difficulties			Amount
				Male	Female	Total	
ETD 1	1	Nambaran Agro-Industrial	305212	5	1	6	7,000.00
ETD 1	2	Maledda IS	501890	3	1	4	3,000.00
ETD 1	3	Ipil IS	502483	2	1	3	3,000.00
ETD 2	4	Bulo NHS	319101	6	5	11	20,000.00
ETD 2	5	Lacnog IS	501971	1	1	2	3,000.00
ETD 3	6	Eastern KNHS	305196	4	3	7	7,000.00
ETD 3	7	Agbannawag NHS	305195	13	11	24	40,000.00
NTD 1	8	Tabuk City NHS	305221	19	9	28	40,000.00
NTD 1	9	Appas IS	502380	2	2	4	3,000.00
NTD 2	10	Dilag IS	500531	2	3	5	3,000.00
NTD 2	11	Laya IS	502132	1	0	1	3,000.00
STD 1	12	Kalinga NHS	305205	8	3	11	20,000.00
STD 1	13	Southern Tabuk IS	502178	1	0	1	3,000.00
STD 2	14	Calaccad NHS	305200	2	1	3	3,000.00
STD 2	15	Cudal NHS	305203	4	1	5	3,000.00
STD 3	16	Amlao IS	502157	1	0	1	3,000.00
WTD 1	17	New Tanglag NHS	305222	1	0	1	3,000.00
WTD 1	18	Tuga NHS	305226	1	1	2	3,000.00
WTD 1	19	Bado Dangwa NHS	319104	4	2	6	7,000.00
WTD 1	20	Toppan IS	501889	2	1	3	3,000.00
WTD 2	21	Naneng NHS	304206	0	1	1	3,000.00
WTD 2	22	Nambucayan NHS	305207	8	0	8	7,000.00
WTD 2	23	Dupag NHS	319117	1	0	1	3,000.00
WTD 2	24	Guilayon IS	502123	1	0	2	3,000.00
TOTAL				92	47	140	₱196,000.00

1.B.2. SHS

District	#	School	School ID	Learners with Difficulties			Amount
				Male	Female	Total	
ETD 1	1	Nambaran Agro-Industrial	305212	0	1	1	3,000.00
ETD 3	2	Agbannawag NHS	305195	2	0	2	3,000.00
NTD 1	3	Tabuk City NHS	305221	0	1	1	3,000.00
STD 1	4	Kalinga NHS	305205	1	0	1	3,000.00
STD 2	5	Cudal NHS	305203	2	0	2	3,000.00
TOTAL				5	2	7	₱15,000.00



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Enclosure 2. Template for the Submission of Utilization Report for the
Implementing Schools

School: _____

Quarter: _____

Particulars	Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated

Plans for the Unobligated Amount

Activities	Allocated Amount	Expected Month of Conduct
Total		

Issues and Concerns

Issues/Concerns	Recommendations

Prepared by:

School Head

Noted:

PSDS

