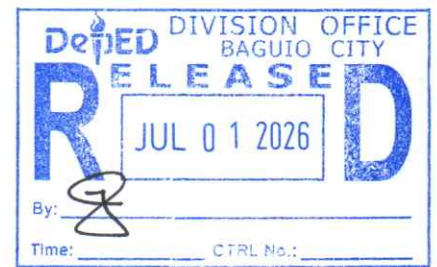




Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY



30 June 2026

DIVISION MEMORANDUM

No. **440-2026**

DOWNLOADING OF SPECIAL NEEDS EDUCATION (SNED) PROGRAM SUPPORT FUND TO SNED IMPLEMENTING SCHOOLS

To: Chief ES, Curriculum Implementation Division
Public Schools District Supervisors
School Heads
Others concerned

1. Relative to Regional Memorandum No. 465 s. 2026 titled, "Provision of Special Needs Education (SNED) Program Support Fund for Implementing Schools, the Division shall download SNED Program Support Fund to the schools listed in the **Enclosure**.
2. All recipient schools shall be guided by DepEd Order No. 042, s. 2021 as amended by DepEd Order No. 018, s. 2022 in the utilization of SPED Program Support Fund and shall be disbursed for the specified purposes.
3. To ensure the proper utilization of the funds, **schools are reminded that the SNED program support fund shall not be used for the procurement of items that are not directly necessary for the implementation of the approved SNED activities or eligible expenses** or that are classified as capital outlay, office equipment or supplies, furniture, or other non-allowable expenditures under existing policies.
4. The procurement of specialized instructional materials, assistive devices and equipment must be intended for instructional purposes. It shall address the identified educational needs of the learners with difficulty and/or disability. Such materials may include, but are not limited to, the following:
 - a. **Large-print instructional materials** such as large-print textbooks, storybooks, charts, and classroom visual-aids;
 - b. **Visual schedules, communication boards, and augmentative and alternative communication (AAC) materials**, such as picture exchange communication cards (PECS), communication books, visual cue cards, choice boards, behavior cue cards, and daily routine schedules;
 - c. **Adaptive writing and classroom access tools**, such as pencil grips, slant boards, adapted scissors; weighted pencils, adapted rules, and handwriting guides;



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- d. **Sensory and fine motor development materials** such as therapy putty, fidget tools, textures sensory materials, lacing cards, pegboards, and fine-motor exercise kits;
 - e. **Tactile learning resources and instructional manipulatives**, such as tactile alphabet and number cards, textured shapes, counting bears, counting chips, linking cubes, fraction circles, geometric solids, sorting and matching sets, puzzles, sequencing cards, pattern blocks, magnetic letters and numbers.
5. If the SNED program support fund shall be used for formal assessment, the description in the Market Scoping and Purchase Request shall clearly indicate the required assessment services and expected assessment results or reports, such as the identification of the learner's functioning, educational implications, and recommended educational interventions or accommodations, as applicable.
6. School heads, under the guidance of their PSDS, are required to prepare and submit their respective Project Procurement Management Plan (PPMP) and School Operating Budget (SOB) of the fund to be submitted to the Budget Section **on or before July 31, 2026**.
7. A digital copy of the draft PPMP of schools relative to the use of their SNED PSF shall be submitted to the Division SNED Focal Person for remarks before submitting its final version.
8. The utilization, obligation and liquidation of the downloaded funds shall be subject to existing accounting and auditing rules and regulations. To ensure timely and efficient utilization of the fund, schools are advised to liquidate their funds before the end of December 2026.
9. For queries and clarifications, please contact CES Juliet C. Sannad of the Curriculum Implementation Division at 619- 3491.
10. Immediate and wide dissemination of this Memorandum is desired.


SORAYA T. FACULO PhD, CESO V
Schools Division Superintendent 



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Enclosure to Division Memorandum No. **440-2026**

ALLOTMENT LIST OF SCHOOLS FOR SNED PROGRAM SUPPORT FUND

Elementary	Allotment
A. Tabora Elementary School	3,000.00
Adiwang Integrated School	7,000.00
Aguinaldo Elementary School	50,000.00
Baguio Central School	90,000.00
Bakakeng Elementary School	50,000.00
BCCVES	7,000.00
Bonifacio Elementary School	40,000.00
Brookspoint Elementary School	40,000.00
Camp 7 Elementary School	50,000.00
Crystal Cave Integrated School	20,000.00
DAHVES	40,000.00
DMMES	3,000.00
Dominican-Mirador Elementary School	40,000.00
Dona Aurora Elementary School	50,000.00
Dona Nicasia Puyat Elementary School	20,000.00
Dontogan Elementary School	20,000.00
E. Quirino Elementary School	20,000.00
Fairview Elementary School	20,000.00
Fort del Pilar Elementary School	50,000.00
Gibraltar Elementary School	20,000.00
Happy Hollow Elementary School	7,000.00
Holy Ghost Elementary School	3,000.00
Irisan Elementary School	7,000.00
Josefa Cariño Elementary School	40,000.00
JP Laurel Elementary School	7,000.00
Kias Elementary School	40,000.00
Lindawan Elementary School	40,000.00
Loakan Elementary School	40,000.00
Lucban Integrated School	90,000.00
M. Quezon Elementary School	40,000.00
M. Roxas Elementary School	50,000.00
Mabini Elementary School	50,000.00
Magsaysay Elementary School	20,000.00
Pacday Quinio Elementary School	40,000.00
Pinget Elementary School	40,000.00
Pinsao Elementary School	40,000.00



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Quezon Hill Elementary School	70,000.00
Quirino Hill Elementary School	20,000.00
Rizal Elementary School	70,000.00
San Carlos Heights Elementary School	40,000.00
San Luis Elementary School	3,000.00
San Vicente Elementary School	40,000.00
SPED Center	215,000.00
Springhills Integrated School	20,000.00
Sto. Tomas Elementary School	7,000.00
	1,679,000.00

Junior High School	Allotment
Philippine Science High	3,000.00
Adiwang Integrated School	3,000.00
Baguio City High School	110,000.00
Baguio City National Science HS	20,000.00
Bakakeng National High School	40,000.00
Crystal Cave Integrated School	3,000.00
Dominican-Mirador National High School	7,000.00
Dona Aurora National High School	20,000.00
Fort del Pilar National High School	40,000.00
Guisad Valley National High School	40,000.00
Happy Hollow National High School	7,000.00
Hillside National High School	20,000.00
Irisan National High School	40,000.00
Joaquin Smith National High School	40,000.00
Lindawan National High School	20,000.00
Lucban Integrated School	7,000.00
Magsaysay National High School	40,000.00
Mil-an National High School	40,000.00
Pines City National High School	70,000.00
Pinget National High School	7,000.00
Pinsao National High School	7,000.00
Quezon Hill National High School	20,000.00
Rizal National High School	20,000.00
Roxas National High School	20,000.00
San Vicente National High School	20,000.00
Sto. Tomas National High School	40,000.00
	704,000.00

Senior High School	Allotment
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Baguio City High School	7,000.00
Baguio City National Science High School	7,000.00
Fort del Pilar National High School	3,000.00
Irisan National High School	3,000.00
Joaquin Smith National High School	3,000.00
Mil-an National High School	7,000.00
Pines City National High School	40,000.00
Pinsao National High School	3,000.00
Quezon Hill National High School	3,000.00
Sto. Tomas National High School	3,000.00
	79,000.00

TOTAL: 2,462,000.00