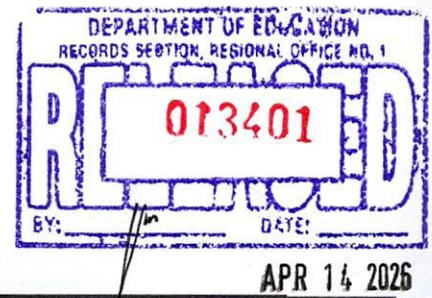




Republic of the Philippines
Department of Education
 REGION I



REGIONAL MEMORANDUM

No. 441 s. 2026

**UTILIZATION OF SPECIAL NEEDS EDUCATION (SNED) PROGRAM SUPPORT FUND FOR
 FY 2026**

To: Schools Division Superintendents

1. In line with the Department of Education's continuous efforts to improve teaching and learning, the Program Support Fund (PSF) is provided to Schools Division Offices (SDOs) for the implementation of the Special Needs Education (SNED) Program for Fiscal Year 2026.
2. This Memorandum provides the guidelines and procedures on the allocation and utilization of the said fund. The primary objective is to ensure the effective delivery of educational services, resources, and support systems responsive to the needs of Learners with Disabilities (LWDs) and those with special educational needs.
3. The allocation of the SNED Program Support Fund shall be utilized in accordance with existing policies, particularly:
 - a. Attendance and conduct of training on inclusive and special education programs;
 - b. Monitoring and evaluation of the SNED Program;
 - c. Advocacy Programs for inclusive and special education; and other expenses related to the implementation of SNED Program.
4. A monitoring mechanism shall be established to track the implementation of funded activities. In this regard, all SDOs, through the Education Program Supervisor (EPS) in charge of SNED, are required to:
 - a. submit the approved Work and Financial Plan (WFP) on or before April 24, 2026 through clmd.region1@deped.gov.ph; and
 - b. provide quarterly progress reports detailing fund utilization, implementation status, and outcomes of the program. (Please see attached template)
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, guidance and compliance.

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

Encl.: List of PSF per SDO
 Reference: DM-LS-2026-124
 DO 42, s. 2021
 DO 18, s. 2022

To be included in the Perpetual Index
 Under the following subject

FUND

CLMD/magd/RM_SNEDPSF
 April 13, 2026



DepEd RO1
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CLMD260401



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 DepEd Region I region1@deped.gov.ph
www.depedregion1.com

Doc. Ref. Code	RM-ORD	Rev	00
Effectivity	11.18.2024	Page	1 of 2



Enclosure 1 to RM _____, s. 2026

SPECIAL NEEDS EDUCATION (SNED) PROGRAM SUPPORT FUND FOR FY 2026

SDO	AMOUNT TO BE DOWNLOADED
Alaminos City	P 410,000.00
Batac City	P 410,000.00
Candon City	P 410,000.00
Dagupan City	P 410,000.00
Ilocos Norte	P 500,000.00
Ilocos Sur	P 500,000.00
La Union	P 500,000.00
Laoag City	P 410,000.00
Pangasinan I	P 600,000.00
Pangasinan II	P 600,000.00
San Carlos City	P 420,000.00
San Fernando City	P 415,000.00
Urdaneta City	P 410,000.00
Vigan City	P 410,000.00
TOTAL	P 6,405,000.00

**QUARTERLY PROGRESS REPORT
SNED FUND UTILIZATION, IMPLEMENTATION STATUS, AND OUTCOMES**

Region: _____
 Quarter: _____
 Reporting Period: _____

A. Fund Utilization and Financial Status

SDO	Downloaded Amount	Obligated Amount	Disbursed Amount	% Utilization	Balance	Remarks
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

B. Implementation Status of SNED Activities

SDO	Assistive Devices	Learning Materials	Capacity Building	Child Find	IEP Development	Overall Status	Remarks
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

C. Outcomes and Outputs

SDO	LWD Beneficiaries	Teachers Trained	Assistive Devices	IEPs Developed	Key Outcomes	Remarks
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

D. Issues and Challenges

SDO	Issues	Action Taken	Recommendations
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

E. General Remarks

Prepared by: _____
 SNED Focal

Noted: _____
 CID Chief

Approved: _____
 SDS



Doc. Ref. Code	RM-ORD	Rev	00
Effectivity	11.18.2024	Page	4 of 4





Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM
DM-LS-2026-124

TO : **REGIONAL DIRECTORS**
SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED

FROM : *Carmela Oracion*
CARMELA C. ORACION
Assistant Secretary *CC*
Officer-in-Charge,
Office of the Undersecretary for Learning Systems *GO*

SUBJECT : **PROVISION OF SPECIAL NEEDS EDUCATION PROGRAM**
SUPPORT FUND TO REGIONAL OFFICES AND SCHOOLS
DIVISION OFFICES

DATE : **MAR 30 2026**

Pursuant to DepEd Order (DO) No. 042, s. 2021, "Guidelines on the Utilization of Program Support Funds for Special Education (SPED) Program," as amended by DO No. 018, s. 2022, the Department of Education (DepEd), through the Bureau of Learning Delivery (BLD), will allocate the Special Needs Education Program Support Fund (SNED PSF) to DepEd Regional Offices (ROs) and Schools Division Offices (SDOs).

The SNED PSF has been directly released to the Regional Offices in accordance with National Budget Circular No. 599, otherwise known as the Guidelines on the Release of Funds for Fiscal Year (FY) 2026. The total amount of **Php 135,400,000.00** shall be charged against the FY 2026 Current SNED Fund, subject to the usual government budgeting, accounting, auditing, and procurement rules and regulations. The SNED PSF shall remain valid and available for utilization until **December 31, 2027**.

The funds shall be provided to the ROs, which may, in turn, download the corresponding allocations to the SDOs based on the allocation list attached as **Annex A** of this Memorandum.

In line with this, recipient offices shall prioritize the conduct of training and orientation activities on Special Needs Education (SNED), including SNED content and pedagogy, the use of Filipino Sign Language (FSL), the development of Individualized Education Plans (IEPs), and orientations on various SNED programs and initiatives.

Prior to the conduct of training and orientations, proponents are required to submit the training implementation plan, training design, and session guides to the Bureau of Learning Delivery-Student Inclusion Division (BLD-SID) for review and



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recommendations. BLD-SID representatives shall likewise monitor the conduct of these activities.

In addition, RO and SDO SNED Focal Persons shall submit quarterly utilization reports during the last week of each quarter, detailing the allocation and utilization of funds in compliance with the prescribed guidelines.

Furthermore, any excess amount or resulting balance may be utilized for expenses related to the implementation of the program/ activity/ project) covered by this issuance. For this purpose, "related expenses" shall refer to those that contribute to a common particular outcome aligned with the objective of this issuance.

For queries or clarifications, please contact the Bureau of Learning Delivery-Student Inclusion Division (BLD-SID), attention to Mr. Vic Emerson C. Danao, Supervising Education Program Specialist, through email at bld.sid@deped.gov.ph, with a copy furnished to vic.danao@deped.gov.ph.

Immediate dissemination of this Memorandum is desired.

cc

copy furnished:

MALCOLM S. GARMA

Undersecretary for Governance and Operations



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ANNEX A. Summary of SNED PSF allocations to Regional Offices and Schools Division Offices

REGION/DIVISION	PSF FOR REGION/ DIVISION	PSF FOR TRAINING/ORIENTATION ON SNED
Region I	200,000.00	7,000,000.00
1. Ilocos Norte	100,000.00	
2. Ilocos Sur	100,000.00	
3. La Union	100,000.00	
4. Pangasinan I	100,000.00	
5. Pangasinan II	100,000.00	
6. Alaminos City	100,000.00	
7. Batac City	100,000.00	
8. Candon City	100,000.00	
9. Dagupan City	100,000.00	
10. Laoag City	100,000.00	
11. San Carlos City	100,000.00	
12. San Fernando City	100,000.00	
13. Urduyayan City	100,000.00	
14. Vigan City	100,000.00	
Region II	200,000.00	4,500,000.00
1. Batanes	100,000.00	
2. Cagayan Province	100,000.00	
3. Isabela	100,000.00	
4. Nueva Vizcaya	100,000.00	
5. Quirino	100,000.00	
6. Cauayan City	100,000.00	
7. Ilagan City	100,000.00	
8. Santiago City	100,000.00	
9. Tuguegarao City	100,000.00	
Region III	200,000.00	10,500,000.00
1. Aurora	100,000.00	
2. Bataan	100,000.00	
3. Baliwag City	100,000.00	
4. Bulacan	100,000.00	
5. Nueva Ecija	100,000.00	
6. Pampanga	100,000.00	
7. Tarlac	100,000.00	
8. Zambales	100,000.00	
9. Angeles City	100,000.00	
10. Balanga City	100,000.00	
11. Cabanatuan City	100,000.00	
12. Gapan City	100,000.00	
13. Mabalacat City	100,000.00	
14. Malolos City	100,000.00	



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REGION/DIVISION	PSF FOR REGION/ DIVISION	PSF FOR TRAINING/ORIENTATION ON SNED
15. Meycauayan City	100,000.00	
16. Olongapo City	100,000.00	
17. San Fernando City	100,000.00	
18. San Jose City	100,000.00	
19. San Jose del Monte	100,000.00	
20. Science City of Muñoz	100,000.00	
21. Tarlac City	100,000.00	
Region IVA	200,000.00	12,000,000.00
1. Batangas	100,000.00	
2. Cavite	100,000.00	
3. Laguna	100,000.00	
4. Quezon	100,000.00	
5. Rizal	100,000.00	
6. Antipolo City	100,000.00	
7. Bacoor City	100,000.00	
8. Batangas City	100,000.00	
9. Biñan City	100,000.00	
10. Calaca City	100,000.00	
11. Cabuyao City	100,000.00	
12. Calamba City	100,000.00	
13. Cavite City	100,000.00	
14. Dasmariñas City	100,000.00	
15. Imus City	100,000.00	
16. Lipa City	100,000.00	
17. Lucena City	100,000.00	
18. San Pablo City	100,000.00	
19. Sta. Rosa City	100,000.00	
20. Tanauan City	100,000.00	
21. Tayabas City	100,000.00	
22. General Trias City	100,000.00	
23. San Pedro City	100,000.00	
24. Sto. Tomas City	100,000.00	
Region IVB	200,000.00	3,500,000.00
1. Marinduque	100,000.00	
2. Occidental Mindoro	100,000.00	
3. Oriental Mindoro	100,000.00	
4. Palawan	100,000.00	
5. Romblon	100,000.00	
6. Calapan City	100,000.00	
7. Puerto Princesa City	100,000.00	
Region V	200,000.00	6,500,000.00
1. Albay	100,000.00	
2. Camarines Norte	100,000.00	



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REGION/DIVISION	PSF FOR REGION/ DIVISION	PSF FOR TRAINING/ORIENTATION ON SNED	
3. Camarines Sur	100,000.00		
4. Catanduanes	100,000.00		
5. Masbate	100,000.00		
6. Sorsogon	100,000.00		
7. Iriga City	100,000.00		
8. Legazpi City	100,000.00		
9. Ligao City	100,000.00		
10. Masbate City	100,000.00		
11. Naga City	100,000.00		
12. Sorsogon City	100,000.00		
13. Tabaco City	100,000.00		
Region VI	200,000.00		4,000,000.00
1. Aklan	100,000.00		
2. Antique	100,000.00		
3. Capiz	100,000.00		
4. Guimaras	100,000.00		
5. Iloilo	100,000.00		
6. Iloilo City	100,000.00		
7. Passi City	100,000.00		
8. Roxas City	100,000.00		
NIR	200,000.00	10,500,000.00	
1. Negros Occidental	100,000.00		
2. Negros Oriental	100,000.00		
3. Siquijor	100,000.00		
4. Bacolod City	100,000.00		
5. Bago City	100,000.00		
6. Bais City	100,000.00		
7. Bayawan City	100,000.00		
8. Cadiz City	100,000.00		
9. Canlaon City	100,000.00		
10. Dumaguete City	100,000.00		
11. Escalante City	100,000.00		
12. Guihulngan City	100,000.00		
13. Himamaylan City	100,000.00		
14. Kabankalan City	100,000.00		
15. La Carlota City	100,000.00		
16. Sagay City	100,000.00		
17. San Carlos City	100,000.00		
18. Silay City	100,000.00		
19. Sibalay City	100,000.00		
20. Tanjay City	100,000.00		
21. Victorias City	100,000.00		



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REGION/DIVISION	PSF FOR REGION/ DIVISION	PSF FOR TRAINING/ORIENTATION ON SNED
REGION VII	200,000.00	6,000,000.00
1. Bohol	100,000.00	
2. Cebu	100,000.00	
3. Bogo City	100,000.00	
4. Carcar City	100,000.00	
5. Cebu City	100,000.00	
6. Danao City	100,000.00	
7. Lapu-Lapu City	100,000.00	
8. Mandaue City	100,000.00	
9. Naga City	100,000.00	
10. Tagbilaran City	100,000.00	
11. Talisay City	100,000.00	
12. Toledo City	100,000.00	
REGION VIII	200,000.00	6,500,000.00
1. Biliran	100,000.00	
2. Eastern Samar	100,000.00	
3. Leyte	100,000.00	
4. Northern Samar	100,000.00	
5. Samar (Western)	100,000.00	
6. Southern Leyte	100,000.00	
7. Baybay City	100,000.00	
8. Borongan City	100,000.00	
9. Calbayog City	100,000.00	
10. Catbalogan City	100,000.00	
11. Maasin City	100,000.00	
12. Ormoc City	100,000.00	
13. Tacloban City	100,000.00	
Region IX	200,000.00	4,500,000.00
1. Zamboanga del Norte	100,000.00	
2. Zamboanga del Sur	100,000.00	
3. Zamboanga Sibugay	100,000.00	
4. Dapitan City	100,000.00	
5. Dipolog City	100,000.00	
6. Isabela City	100,000.00	
7. Pagadian City	100,000.00	
8. Zamboanga City	100,000.00	
9. Sulo	100,000.00	
Region X	200,000.00	7,000,000.00
1. Bukidnon	100,000.00	
2. Camiguin	100,000.00	
3. Lanao del Norte	100,000.00	
4. Misamis Occidental	100,000.00	
5. Misamis Oriental	100,000.00	



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REGION/DIVISION	PSF FOR REGION/ DIVISION	PSF FOR TRAINING/ORIENTATION ON SNED
6. Cagayan de Oro City	100,000.00	
7. El Salvador City	100,000.00	
8. Gingoog City	100,000.00	
9. Iligan City	100,000.00	
10. Malaybalay City	100,000.00	
11. Oroquieta City	100,000.00	
12. Ozamis City	100,000.00	
13. Tangub City	100,000.00	
14. Valencia City	100,000.00	
Region XI	200,000.00	5,500,000.00
1. Davao de Oro	100,000.00	
2. Davao del Norte	100,000.00	
3. Davao del Sur	100,000.00	
4. Davao Occidental	100,000.00	
5. Davao Oriental	100,000.00	
6. Davao City	100,000.00	
7. Digos City	100,000.00	
8. Mati City	100,000.00	
9. Panabo City	100,000.00	
10. Samal City	100,000.00	
11. Tagum City	100,000.00	
Region XII	200,000.00	4,000,000.00
1. Cotabato	100,000.00	
2. Sarangani	100,000.00	
3. South Cotabato	100,000.00	
4. Sultan Kudarat	100,000.00	
5. General Santos City	100,000.00	
6. Kidapawan City	100,000.00	
7. Koronadal City	100,000.00	
8. Tacurong City	100,000.00	
CARAGA	200,000.00	6,000,000.00
1. Agusan del Norte	100,000.00	
2. Agusan del Sur	100,000.00	
3. Dinagat Islands	100,000.00	
4. Surigao del Norte	100,000.00	
5. Surigao del Sur	100,000.00	
6. Bayugan City	100,000.00	
7. Bislig City	100,000.00	
8. Butuan City	100,000.00	
9. Cabadbaran City	100,000.00	
10. Siargao	100,000.00	
11. Surigao City	100,000.00	
12. Tandag City	100,000.00	



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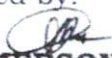
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REGION/DIVISION	PSF FOR REGION/ DIVISION	PSF FOR TRAINING/ORIENTATION ON SNED
CAR	200,000.00	4,000,000.00
1. Abra	100,000.00	
2. Apayao	100,000.00	
3. Benguet	100,000.00	
4. Ifugao	100,000.00	
5. Kalinga	100,000.00	
6. Mt. Province	100,000.00	
7. Baguio City	100,000.00	
8. Tabuk City	100,000.00	
NCR	200,000.00	8,000,000.00
1. Caloocan City	100,000.00	
2. Las Piñas City	100,000.00	
3. Makati City	100,000.00	
4. Malabon City	100,000.00	
5. Mandaluyong City	100,000.00	
6. Manila	100,000.00	
7. Marikina City	100,000.00	
8. Muntinlupa City	100,000.00	
9. Navotas City	100,000.00	
10. Parañaque City	100,000.00	
11. Pasay City	100,000.00	
12. Pasig City	100,000.00	
13. Quezon City	100,000.00	
14. San Juan City	100,000.00	
15. Taguig City - Pateros	100,000.00	
16. Valenzuela City	100,000.00	

Prepared by:


VIC EMERSON C. DANAOS

Supervising Education Program Specialist

Recommending Approval:


ROSALIE B. BONGON

Chief Education Program Specialist

Approved:


GERSON M. ABESAMIS

Director IV



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