



Republic of the Philippines
Department of Education
 REGION I



JUN 23 2026

REGIONAL MEMORANDUM

No. 777 s. 2026

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

To: Schools Division Superintendents

1. Pursuant to DepEd Order No. 042, s. 2021, entitled "Guidelines on the Utilization of Program Support Funds for the Special Education (SPED) Program," as amended by DepEd Order No. 018, s. 2022, the Department of Education, through the Bureau of Learning Delivery–Student Inclusion Division (BLD-SID), shall allocate the Special Needs Education Program Support Fund (SNED PSF) to identified implementing schools.
2. Recipient schools shall prepare corresponding plans and activities for the implementation of the Special Needs Education Program, ensuring alignment with their respective School Improvement Plan (SIP) and Annual Implementation Plan (AIP). The utilization of the downloaded funds shall be governed by existing policies and shall adhere to government budgeting, accounting, and auditing rules and regulations.
3. Recipient schools shall submit quarterly utilization reports during the last week of each quarter, reflecting the status of fund allocation and utilization in accordance with prescribed guidelines. The Schools Division Offices (SDOs) shall consolidate the reports and submit the same to the Regional Office through the Regional SNED Focal Person for onward submission to the Bureau of Learning Delivery–Student Inclusion Division (BLD-SID).
4. The list of recipient schools and corresponding fund allocations may be accessed through this link: <https://bit.ly/2026SNEDPSFAllocation>
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 and guidance.

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

[Signature]

Encl.: Fund Utilization Template
 Reference: DO 42, s. 2021
 DO 18, s. 2022

To be included in the Perpetual Index
 Under the following subject

FUND
 CLMD/magd/RM_SNEDPSF
 June 22, 2026



CLMD260779



Flores St., Catbangan, City of San Fernando, La Union
 Telephone Nos.: (072) 607-8137/682-2324
 DepEd Region I region1@deped.gov.ph
www.depedregion1.com

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Certificate No. PFP-QMS 24 93 0179

Enclosure 1 to RM _____, s. 2026

SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND UTILIZATION as of _____
Division: _____

Program Support Fund	Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated

Accomplishments (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary.

Objects of Expenditure	Allocated Amount	Expected Month of Conduct

Plans for the Unobligated Amount (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary.

Activities	Allocated Amount	Expected Month of Conduct

Issues and Concerns:

Issues/Concerns	Recommendations

Prepared by:

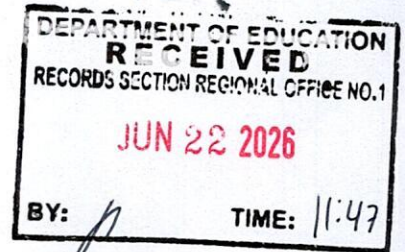
NOTED:

APPROVED:

 SNED FOCAL PERSON

 CID Chief

 Schools Division
 Superintendent



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM
OM-LS-2026-___

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED

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

SUBJECT : PROVISION OF SPECIAL NEEDS EDUCATION PROGRAM
SUPPORT FUND FOR IMPLEMENTING SCHOOLS

DATE : May 5, 2026

Pursuant to DepEd Order (DO) No. 042, s. 2021, titled "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 – Student Inclusion Division (BLD-SID), shall allocate the Special Needs Education Program Support Fund (SNED PSF) to identified DepEd implementing schools.

In this regard, recipient schools shall prepare corresponding plans and activities for the implementation of the Special Needs Education Program, ensuring alignment with their respective School Improvement Plan (SIP) and Annual Implementation Plan (AIP). The utilization of the downloaded funds shall be governed by DepEd Order No. 42, s. 2021, which provides the guidelines on the allocation and utilization of Program Support Funds for Special Education, ensuring that expenditures are needs-based, participatory, and anchored on approved school plans, and compliant with existing government budgeting, accounting, and auditing rules and regulations.

Moreover, recipient schools shall submit quarterly utilization reports during the last week of each quarter, reflecting the status of fund allocation and utilization in accordance with prescribed guidelines. These reports shall be consolidated by the respective Regional Office (RO) and Schools Division Office (SDO) SNED Focal Persons for subsequent submission to the BLD-SID.

For reference, the list of recipient schools and corresponding allocations may be accessed through this link: <https://bit.ly/2026SNEDPSFAllocation>.



DepEd Philippines



@depedphilippines



@DepEd_PH



www.deped.gov.ph

1/F Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City
Direct Line: (632) 8631-5057/8633-7202 / 8636-4879
Email: ouct@deped.gov.ph



Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

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

Immediate dissemination of this Memorandum is desired.

copy furnished:

MALCOLM S. GARMA

Undersecretary for Governance and Operations