



Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF DAGUPAN CITY

DepEd SDO Dagupan City
RECORDS OFFICE

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Office of the Schools Division Superintendent

DIVISION MEMORANDUM

No. 412, s. 2026

July 13, 2026

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

To: Assistant Schools Division Superintendent
Chief Education Supervisors
All Others Concerned

1. Pursuant to Regional Memorandum No. 777, s. 2026, titled "**Provision of Special Needs Education (SNED) Program Support Fund (PSF) to Implementing Schools**," this Office informs all recipient schools of the allocation of SNED Program Support Funds intended to support the implementation of programs, projects, and activities for learners with special educational needs.
2. Recipient schools are directed to prepare and implement corresponding plans and activities aligned with their School Improvement Plan (SIP) and Annual Implementation Plan (AIP). Utilization of funds shall strictly comply with existing government budgeting, accounting, procurement, and auditing rules and regulations.
3. School Heads shall ensure that the funds are used solely for allowable expenditures under existing DepEd policies and guidelines governing the Special Needs Education Program- DO No. 42, s. 2021, titled "Guidelines on the Utilization of Program Support Funds for Special Education Program," as amended by DO No. 18, s. 2022.
4. Recipient schools shall submit the Work and Financial Plan (WFP) not later than July 22, 2026 (Wednesday) to the Chief, Curriculum Implementation Division.
5. Recipient schools shall likewise submit quarterly utilization reports during the last week of every quarter. Reports shall indicate the status of fund allocation, obligations, disbursements, accomplishments, and plans for any remaining balance. These reports shall be submitted to the Division SNED Focal Person for consolidation and onward submission to the Regional Office.

6. The list of recipient schools and corresponding fund allocations:

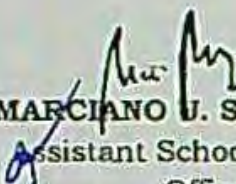
Name of School	Fund
Elementary Schools	
1. Juan L. Siapno Elementary School	7,000.00
2. Lucao Elementary School	3,000.00
3. Malued ES and Special Science ES	20,000.00
4. West Central Elementary School I	160,000.00
5. West Central Elementary School II	3,000.00
6. Bacayao Sur Elementary School	3,000.00
7. Caranglaan Elementary School	3,000.00
8. Pascuala G. Villamil Elementary School	3,000.00
9. Lasip Grande Elementary School	3,000.00
10. Mangin-Tebeng Elementary School	3,000.00
11. Pogo-Lasip Elementary School	3,000.00
12. Tambac Elementary School	3,000.00
13. Tebeng Elementary School	3,000.00
14. East Central Integrated School	20,000.00
15. Bliss Elementary School	3,000.00
16. Bolosan Elementary School	7,000.00
17. Bonuan Buquig Elementary School	7,000.00
18. Leon Francisco Maramba Elementary School	20,000.00
19. Victoria Q. Zarate Elementary School	3,000.00
20. Gregorio del Pilar Elementary School	20,000.00
21. Mamalingling Elementary School	3,000.00
22. North Central Elementary School	70,000.00
23. Sabangan Elementary School	7,000.00
24. Salisay Elementary School	3,000.00
25. Federico N. Ceralde Elementary School	20,000.00
26. T. Ayson-Rosario Elementary School	7,000.00
27. Carael Elementary School	3,000.00
28. Pantal Elementary School	3,000.00
29. Salapingao Elementary School	3,000.00
30. Suit Elementary School	3,000.00
31. Juan P. Guadiz Elementary School	3,000.00
32. Pugaro Integrated School	20,000.00
TOTAL	442,000.00
Junior High School	
1. Dagupan City National High School	40,000.00
2. East Central Integrated School	3,000.00

3. Bonuan Boquig National High School	7,000.00
4. Judge Jose De Venecia, Sr. Technical	40,000.00
5. Federico N. Ceralde Integrated School	3,000.00
6. Carael National High School	3,000.00
7. Pugaro Integrated School	3,000.00
Total	99,000.00
Senior High School	
1. East Central Integrated School	3,000.00
2. Judge Jose de Venecia, Sr. Technical	3,000.00
3. Federico N. Ceralde Integrated School	3,000.00
4. Carael National High School	3,000.00
Total	12,000.00
Overall Total	553,000.00

7. Attached to this Memorandum is the prescribed SNED Program Support Fund Utilization Template to be used in reporting fund utilization and accomplishments. (Enclosure 1)

8. For queries and clarifications, please address them to **CID Chief Maria Linda R. Ventenilla** and **Maria Socorro G. Dimalanta**, Division Focal Person of SNED through **0994 8389773**.

9. Immediate and wide dissemination of and compliance with this Memorandum is desired.


MARCIANO U. SORIANO JR. PhD, CESO VI
 Assistant Schools Division Superintendent
 Officer-In-Charge
 Office of the Schools Division Superintendent



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Enclosure 1 to DM ____ s. 2026

SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND UTILIZATION as of
_____, SY 2026-2027, Term _____

School: _____

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:

Principal

CID Chief

Schools Division
Superintendent



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Republic of the Philippines
Department of Education
REGION I



REGIONAL MEMORANDUM

No. 377 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.

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

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



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