



Republic of the Philippines  
Department of Education

NATIONAL CAPITAL REGION  
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division  
Superintendent

**MEMORANDUM**

**No. 303 s.2026**

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

To: Assistant Schools Division Superintendent  
Chief Education Supervisor, Curriculum Implementation Division  
Chief Education Supervisor, School Governance and Operations Division  
Public Elementary and Secondary School Heads / OICs  
All Others Concerned

1. Pursuant to DepEd Order No. 042, s. 2021, titled "Guidelines on the Release, Use, Reporting, and Monitoring and Evaluation of Program Support Funds for the Printing and Dissemination of Information, Education and Communication Materials and Conduct of Learning Sessions on the Rights of the Child in Basic Education for School Year 2021-2022", this Office, through the Curriculum Implementation Division, shall facilitate the review and validation of the aforementioned plan.

2. In line with this, the identified recipient schools are required to submit their Work and Financial Plan (WFP), which should include the following eligible expenses.

- a. Formal assessment or rehabilitation of LWDs by Medical or Allied Medical specialist
- b. Acquisition of specialized materials, devices and equipment that are intended for instructional purposes of learners with disability/difficulty instructional purpose provided that the amount does not exceed Php15,000.00
- c. Attendance of SPED teachers and receiving teachers and other concerned school personnel in specialized training on inclusive and special education conducted by NEAP accredited service providers
- d. Immersion of LWDs to different work industries for possible employment and their participation in sports, academic and co-curricular activities towards holistic development
- e. Communication expenses of SPED implementers subject to reimbursement and/or liquidation expense

3. Particular attention is invited to the attached list of recipient schools.

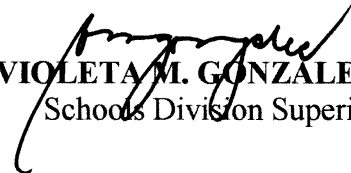
4. School Heads are advised to conduct an initial review and validation of the proposed Work and Financial Plan. Moreover, the recipients' schools shall submit quarterly utilization reports during the last week of every quarter, reflecting the status of fund allocation and utilization in accordance with prescribe guidelines.



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5. The plan must be submitted to SDO CID on or before August 15, 2026, attention Dr. Liliosa B. Palce.
6. Immediate dissemination and strict compliance of this Memorandum is desired.

  
**VIOLETA M. GONZALES CESO VI**  
Schools Division Superintendent

Encl:  
Reference: none  
To be indicated in the Perpetual Index  
under the following subjects:

**SPECIAL EDUCATION**

**INCLUSIVE EDUCATION**

lbp/ Provision of Special Needs (SNED) Program Support Fund for Implementing Schools/June 23,2026



**Republic of the Philippines**  
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**LIST OF RECIPIENTS SCHOOLS**

| School ID          | Name of School                     | Number of Learners |        | Total | Allocation |
|--------------------|------------------------------------|--------------------|--------|-------|------------|
|                    |                                    | Male               | Female |       |            |
| ELEMENTARY         |                                    |                    |        |       |            |
| 136899             | Bayanan ES - Main                  | 87                 | 34     | 121   | 130,000.00 |
| 136900             | F.De Mesa ES                       | 19                 | 8      | 27    | 40,000.00  |
| 136901             | Itaas ES                           | 113                | 48     | 161   | 150,000.00 |
| 136903             | Muntinlupa ES                      | 128                | 53     | 181   | 160,000.00 |
| 136904             | Putatan ES                         | 15                 | 11     | 26    | 40,000.00  |
| 136905             | Soldiers' Hills ES                 | 125                | 35     | 160   | 140,000.00 |
| 136906             | Tunasan ES                         | 27                 | 15     | 42    | 50,000.00  |
| 136907             | Victoria Homes ES                  | 54                 | 27     | 81    | 90,000.00  |
| 228501             | Poblacion ES                       | 83                 | 25     | 108   | 110,000.00 |
| 500438             | Lakeview Integrated School         | 59                 | 24     | 83    | 90,000.00  |
| 136908             | Alabang ES                         | 187                | 87     | 274   | 195,000.00 |
| 136909             | Bagong Silang ES                   | 21                 | 10     | 31    | 40,000.00  |
| 136910             | Bayanan ES-Unit 1                  | 44                 | 20     | 64    | 70,000.00  |
| 136911             | Buli ES                            | 24                 | 9      | 33    | 40,000.00  |
| 136912             | Cupang ES-Main                     | 22                 | 12     | 34    | 40,000.00  |
| 136913             | Cupang ES-Annex                    | 34                 | 16     | 50    | 50,000.00  |
| 136914             | Sucat ES-Main                      | 22                 | 12     | 34    | 40,000.00  |
| 136915             | Sucat ES Sitio Pagkakaisa-Annex    | 11                 | 9      | 20    | 20,000.00  |
| 228502             | Filinvest Alabang ES               | 38                 | 16     | 54    | 50,000.00  |
| JUNIOR HIGH SCHOOL |                                    |                    |        |       |            |
| 305468             | Muntinlupa NHS                     | 9                  | 7      | 16    | 20,000.00  |
| 305469             | Muntinlupa Science HS              | 2                  | 4      | 6     | 7,000.00   |
| 320701             | Poblacion NHS                      | 15                 | 5      | 20    | 20,000.00  |
| 320704             | Tunasan NHS                        | 17                 | 12     | 29    | 40,000.00  |
| 500438             | Lakeview Integrated School         | 19                 | 10     | 29    | 40,000.00  |
| 305470             | Pedro E. Diaz High School          | 47                 | 24     | 71    | 70,000.00  |
| 305471             | Muntinlupa Buisness HS-Main        | 17                 | 12     | 29    | 40,000.00  |
| 320702             | Muntinlupa Business HS-Sucat Annex | 10                 | 3      | 13    | 20,000.00  |
| SENIOR HIGH SCHOOL |                                    |                    |        |       |            |
| 305468             | Muntinlupa NHS                     | 1                  | 0      | 1     | 3,000.00   |
| 305469             | Muntinlupa Science HS              | 0                  | 1      | 1     | 3,000.00   |
| 320704             | Tunasan NHS                        | 6                  | 5      | 11    | 20,000.00  |
| 500438             | Lakeview Integrated School         | 1                  | 0      | 1     | 3,000.00   |
| 303450             | Cupang Senior HS                   | 1                  | 2      | 3     | 3,000.00   |
| 306389             | Sucat Senior High School           | 1                  | 0      | 1     | 3,000.00   |



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 C. ORACION**  
Assistant Secretary  
Officer-in-Charge  
Office of the Undersecretary for Learning Systems

**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>.



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**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](mailto:bld.sid@deped.gov.ph) and [vic.danao@deped.gov.ph](mailto:vic.danao@deped.gov.ph).

Immediate dissemination of this Memorandum is desired.

*copy furnished:*

**MALCOLM S. GARMA**

*Undersecretary for Governance and Operations*



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