



Republic of the Philippines  
**Department of Education**  
REGION VII - CENTRAL VISAYAS  
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

**Office of the Schools Division  
Superintendent**

DIVISION MEMORANDUM  
No. **777** , s. 2025

October 29, 2025

**UTILIZATION AND LIQUIDATION OF 2025 SPED PROGRAM SUPPORT FUND (PSF)**

To: Assistant Schools Division Superintendent  
Chiefs, CID and SGOD  
Heads of Public Elementary Schools  
All Others Concerned

1. Pursuant to the Department of Education's commitment to strengthen the implementation of inclusive education and to ensure the efficient utilization of downloaded funds, this Office, through the Curriculum Implementation Division (CID), reminds all recipient schools of the **Special Needs Education (SNED) Program Support Fund (PSF)** to **utilize and liquidate** the said funds in accordance with existing DepEd guidelines and financial management standards.
2. Recipient schools are directed to prioritize activities that support the implementation of inclusive education programs such as:
  - Capacity-building for SNED and receiving teachers;
  - Procurement of eligible items and services that directly support the delivery of SPED programs and services; and
  - Facilitation of formal or medical assessment of identified learners with disabilities in coordination with concerned professionals and partner agencies.
3. All schools are reminded to submit their approved Project Proposals to the Accounting Office for the downloading of funds. The Liquidation and Utilization Reports (Enclosure No. 1) shall be submitted on or before November 24, 2025, with a copy furnished to the Division SNED Focal Person. Non-compliance with this directive may affect future fund releases and program support allocations.
4. Immediate dissemination of and compliance with this Memorandum are desired.

*WDB*  
  
**WILFREDA D. BONGALOS PhD, CESO V**  
Schools Division Superintendent *WDB*

WDB/JAAL/CID/JTB/jcl



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REPORT ON SPED-PSF UTILIZATION OF \_\_\_\_\_ DIVISION

2024 SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND UTILIZATION AS OF \_\_\_\_\_

Region VII Division: \_\_\_\_\_

Program Support Fund	Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated
Division Office				
TEVS				
Conversion of SPED Centers to ILRC (for recipients only)				

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

Add rows as necessary

Governance Level	Objects of Expenditure	Allocated Amount	Expected Month of Conduct
Division Office			
TEVS			
ILRC Conversion (for recipients only)			

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

Add rows as necessary

Governance Level	Activities	Allocated Amount	Expected Month of Conduct
Division Office			
TEVs			
ILRC Conversion (for recipients only)			

**C. Issues and Concern:**

Issues and Concerns	Recommendation

Prepared by: \_\_\_\_\_

*Schor* SNED Focal Person

Noted by: \_\_\_\_\_

*Division ONBP Focal Person*

