



Republic of the Philippines
Department of Education
Region VII, Central Visayas
DIVISION OF CEBU PROVINCE
IPHO Building, Sudlon, Lahug, Cebu City



September 16, 2015

Division Memorandum
No. 596, s. 2015

**GUIDELINES ON THE UTILIZATION OF SUPPORT FUNDS FOR THE
SPECIAL EDUCATION (SPED) PROGRAM**

To: Assistant Superintendent
Education Supervisors/Coordinators
District Supervisors/OICs
Elementary and Secondary School Heads

1. Attached herewith is **DepEd Order No. 38, s. 2015**, dated August 19, 2015, entitled "**Guidelines on the Utilization of Support Funds for the Special Education (SPED) Program.**"
2. Immediate and wide dissemination of and strict compliance with this Memorandum is directed.


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Schools Division Superintendent

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