



Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OF BULACAN**

February 3, 2025


**DIVISION MEMORANDUM**

No. 68, s. 2025

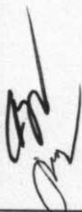
To: Assistant Schools Division Superintendents  
Division Chiefs (SGOD and CID)  
Education Program Supervisors  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads  
All Others Concerned

**CORRIGENDUM TO DIVISION MEMORANDUM NO. 458, S. 2024 ON THE 2024 SNED PROGRAM SUPPORT FUND (PSF) ALLOCATION TO THE SCHOOLS WITH SNED PROGRAM”**

1. Concerning Division Memorandum no. 458, s. 2024, this Office hereby informs the concerned implementors on the changes related to the following:
  - a. List of Suggested Eligible Expenses using the Special Needs Education (SNED) Program Support Funds (please refer to Enclosure no. 1);
  - b. As stated in COA Circular 2022-004 dated May 31, 2022, relative to the increase in the capitalization threshold from P15,000 to P50,000, the acquisition of specialized materials, devices, and equipment that are intended for Instructional Purposes of Learners with Disability/Difficulty instructional purposes provided that the amount does not exceed Php50,000.
2. Other provisions stipulated in the previous issuances remain in force and in effect.
3. Immediate and wide dissemination of this Memorandum is desired.

  
NORMA P. ESTEBAN, EdD., CESO V  
Schools Division Superintendent

Accounting Unit  
February 3, 2025





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Enclosure no. 1 to Division Memorandum no. 68, s. 2025

**List of Suggested Expenses**

<b>A. For Visually Impaired</b>		<b>D. Generic/ Any Kind of Disability</b>	
1.	Magnifying glass	1.	Printer
2.	Magnifying glass with light	2.	Laminator
3.	Screen Readers Recognition	3.	Sound System
4.	Optical Character Recognition	4.	External Hard Drive
5.	Low Vision and Talking Calculator	5.	Bond Paper
6.	Portable recorder	6.	Smart TV
7.	Braille Printers	7.	Laptop / computer/ tablets and other computer assistive communication devices ✓
8.	Pencil Claw	8.	Ink, laminating film and other related office supplies ✓
9.	Big Bag chair		
10.	Sensory Materials	<b>E. Physical Disability</b>	
11.	Braille Key Board Stickers	1.	Crutches
12.	Large print books ✓	2.	Cane
		3.	Wheelchair and wheelchair ramp ✓
		4.	Positioning aids like seat cushions and activity chair ✓
<b>B. Formal Assessment</b>			
Neurodevelopmental – ASD, ID, GDD, BP/HI		<b>F. Sports Materials – for any kind of Disability</b>	
		1.	HI – adapted chessboard
<b>C. Autism</b>		2.	Goalball
Specialized Table and Chair		3.	Sports uniform ✓
		<b>G. Life Skills</b>	
		1.	Cooking Utensils/Equipment
		2.	Garden Tools
		3.	Home Furniture and Appliances ✓
		<b>H. Repairs and Maintenance</b>	
		1.	Wall partition and fixtures in the SNED room ✓