



Republic of the Philippines  
**Department of Education**  
REGION VI – WESTERN VISAYAS  
SCHOOLS DIVISION OF AKLAN

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**August 19, 2025**

**DIVISION MEMORANDUM**

No. 435, s. 2025

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

**To: OIC- Office of the Asst. Schools Division Superintendent  
Chief Education Supervisors  
Education Program Supervisors  
Public Schools District Supervisors  
Principals/Head Teacher In-Charge of the District  
Senior/ Education Program Specialists  
Heads of Elementary, Secondary  
and Integrated Schools  
All Others Concerned**

1. Enclosed is DepEd Order No. 42, s. 2021, titled “Guidelines on the Utilization of Program Support Funds for Special Education Program.”
2. Attached also is the list of recipient schools in elementary, junior high school and senior high school.
3. Recipient schools are advised to submit a supplemental annual implementation plan (AIP) anchored to the allowable expenses enumerated in DepEd Order 42, s. 2021.
4. Signatories of supplemental AIP are the School Heads, Public Schools District Supervisors, Principals/Head Teacher In-Charge of the Districts and Senior Education Program Specialist in Planning and Research.
5. Submission of supplemental AIP is slated on or before September 18, 2025 to Mr. Johann C. Cawaling, Education Program Supervisor in ALS and SNED for proper validation and documentation.



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Poblacion, Numancia, Aklan

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Republic of the Philippines  
**Department of Education**  
REGION VI – WESTERN VISAYAS  
SCHOOLS DIVISION OF AKLAN

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6. Immediate and wide dissemination of this Memorandum is desired.

**FELICIANO C. BUENAFE JR. CESO VI**  
Schools Division Superintendent *[Signature]*

Incl: List of Recipient Schools  
Reference: DepEd Order No. 42, s. 2021  
To be indicated in the Perpetual Index  
Under the following subjects:

**PROGRAM SUPPORT FUNDS    SCHOOLS    SPECIAL NEEDS EDUCATION**

**JCC**



Program Support Fund for Elementary Schools

Region VI	Aklan	Altavas	114625	Altavas ES	47	55,000.00
Region VI	Aklan	Altavas	114626	Cabangila ES	2	3,000.00
Region VI	Aklan	Altavas	114627	Cabugao Elementary School	2	3,000.00
Region VI	Aklan	Altavas	114634	Hongoton Elementary School	1	3,000.00
Region VI	Aklan	Balete	114645	Maria and Feliciano Dela Cruz	1	3,000.00
Region VI	Aklan	Balete	114653	Fulgencio Sur ES	1	3,000.00
Region VI	Aklan	Balete	500543	Balete Integrated School	38	55,000.00
Region VI	Aklan	Banga	114657	Agbanawan PS	2	3,000.00
Region VI	Aklan	Banga	114658	Bacan Elementary School	1	3,000.00
Region VI	Aklan	Banga	114660	Banga ES	95	115,000.00
Region VI	Aklan	Banga	114665	Dingle ES	2	3,000.00
Region VI	Aklan	Banga	114671	Muguing ES	2	3,000.00
Region VI	Aklan	Banga	114674	San Isidro PS	1	3,000.00
Region VI	Aklan	Banga	114678	Torralba ES	1	3,000.00
Region VI	Aklan	Banga	114679	Urquiola Memorial Elementary	2	3,000.00
Region VI	Aklan	Banga	500170	Aguinaldo T. Repiedad Sr. IS	1	3,000.00
Region VI	Aklan	Banga	501791	Don Edecio S. Venturanza Jr	2	3,000.00
Region VI	Aklan	Batan	114681	Batan Elementary School	3	3,000.00
Region VI	Aklan	Batan	114683	Nicolas R. Delgado Elementary	2	3,000.00
Region VI	Aklan	Batan	114684	Cabugao ES	4	3,000.00
Region VI	Aklan	Batan	114685	Caiyang ES	1	3,000.00
Region VI	Aklan	Batan	114691	Magubahay Elementary School	2	3,000.00
Region VI	Aklan	Batan	500184	Mandong Integrated School	1	3,000.00
Region VI	Aklan	Buruanga	114703	Buruanga Elementary School	24	35,000.00
Region VI	Aklan	Buruanga	114704	Cabugao PS	4	3,000.00
Region VI	Aklan	Buruanga	114706	Katipunan ES	1	3,000.00
Region VI	Aklan	Buruanga	114709	Santander ES	1	3,000.00
Region VI	Aklan	Buruanga	114712	Tigum ES	9	10,000.00
Region VI	Aklan	Ibajay I	114719	Ibajay Central School	67	75,000.00
Region VI	Aklan	Ibajay I	114720	Laguinbanwa ES	8	10,000.00
Region VI	Aklan	Ibajay I	114724	Ondoy Elementary School	3	3,000.00
Region VI	Aklan	Ibajay I	114725	Sta. Cruz ES	1	3,000.00
Region VI	Aklan	Ibajay I	502599	Ibajay Integrated School	1	3,000.00
Region VI	Aklan	Ibajay II	114732	Buenavista PS	2	3,000.00
Region VI	Aklan	Ibajay II	114733	Bugtongbato Elementary School	3	3,000.00
Region VI	Aklan	Ibajay II	114734	Cabugao PS	1	3,000.00
Region VI	Aklan	Ibajay II	114738	Naisud CS	6	10,000.00
Region VI	Aklan	Ibajay II	114739	Naligusan Elementary School	3	3,000.00
Region VI	Aklan	Ibajay II	114740	Regador ES	4	3,000.00
Region VI	Aklan	Ibajay II	114742	Rizal ES	2	3,000.00
Region VI	Aklan	Ibajay II	114744	San Jose ES	5	3,000.00
Region VI	Aklan	Ibajay II	114745	Unat Bagacay ES	5	3,000.00
Region VI	Aklan	Kalibo I	114747	Briones ES	5	3,000.00
Region VI	Aklan	Kalibo I	114749	Gen. F. Castillo Memorial School	12	35,000.00
Region VI	Aklan	Kalibo I	114750	Kalibo Pilot Elementary School	132	155,000.00
Region VI	Aklan	Kalibo I	114751	Nalook Elementary School	1	3,000.00
Region VI	Aklan	Kalibo I	114752	New Buswang Elementary School	19	35,000.00
Region VI	Aklan	Kalibo II	114756	Kalibo I ES	1	3,000.00
Region VI	Aklan	Kalibo II	114758	Linabuan Norte ES	7	10,000.00
Region VI	Aklan	Kalibo II	114759	Mobo ES	1	3,000.00
Region VI	Aklan	Kalibo II	114760	Old Buswang-Bakhaw Sur ES	3	3,000.00
Region VI	Aklan	Kalibo II	500179	Kalibo Integrated Special Education	197	215,000.00
Region VI	Aklan	Lezo	114763	Agcawilan Silakat Nonok ES	2	3,000.00
Region VI	Aklan	Lezo	114765	Ibao ES	1	3,000.00
Region VI	Aklan	Lezo	114768	Tayhawan Elementary School	2	3,000.00
Region VI	Aklan	Lezo	178007	Prudencio T. Yerro ES	1	3,000.00
Region VI	Aklan	Lezo	500171	Lezo IS	8	10,000.00
Region VI	Aklan	Libacao	114771	Agmailig ES	1	3,000.00
Region VI	Aklan	Libacao	114772	Alfonso XII ES	2	3,000.00
Region VI	Aklan	Libacao	114778	Calacabian ES	2	3,000.00
Region VI	Aklan	Libacao	114785	Julita Elementary School	4	3,000.00
Region VI	Aklan	Libacao	114787	Loctuga ES	13	35,000.00
Region VI	Aklan	Libacao	114792	Ogsip PS	3	3,000.00
Region VI	Aklan	Libacao	114795	Pampango ES	2	3,000.00
Region VI	Aklan	Libacao	114796	Pinonoy PS	1	3,000.00
Region VI	Aklan	Libacao	114798	Rosal ES	3	3,000.00
Region VI	Aklan	Libacao	114800	Taroytoy Elementary School	2	3,000.00
Region VI	Aklan	Madalag	114802	Alas-as PS	1	3,000.00
Region VI	Aklan	Madalag	114803	Alaminos Elementary School	14	35,000.00
Region VI	Aklan	Madalag	114805	Balactasan Elementary School	4	3,000.00
Region VI	Aklan	Madalag	114806	Cabangahan PS	1	3,000.00
Region VI	Aklan	Madalag	114808	Catabana PS	1	3,000.00
Region VI	Aklan	Madalag	114810	Dit-ana Primary School	2	3,000.00

Page 1 of 2  
 114,000  
 885,000  
 1,056,000

114,000

Program Support Fund for Elementary Schools

Region VI	Aklan	Madalag	114811	Galicia Primary School	1	3,000.00
Region VI	Aklan	Madalag	114812	Guinatu-an PS	1	3,000.00
Region VI	Aklan	Madalag	114814	Logohon PS	2	3,000.00
Region VI	Aklan	Madalag	114816	Madalag ES	15	35,000.00
Region VI	Aklan	Madalag	114817	Mamba ES	7	10,000.00
Region VI	Aklan	Madalag	114818	Mananggal Primary School	2	3,000.00
Region VI	Aklan	Madalag	114821	Napnot PS	3	3,000.00
Region VI	Aklan	Madalag	114822	Pang-itan Elementary School	6	10,000.00
Region VI	Aklan	Madalag	114823	Paningayan ES	2	3,000.00
Region VI	Aklan	Madalag	114824	Panipiason PS	1	3,000.00
Region VI	Aklan	Madalag	114825	San Jose Elementary School	8	10,000.00
Region VI	Aklan	Madalag	114828	Talimagaos PS	1	3,000.00
Region VI	Aklan	Madalag	500185	Medina Integrated School	3	3,000.00
Region VI	Aklan	Madalag	500638	Agtughangin IS	1	3,000.00
Region VI	Aklan	Madalag	500641	Ma. Cristina IS	5	3,000.00
Region VI	Aklan	Makato	114834	Calangcang ES	5	3,000.00
Region VI	Aklan	Makato	114837	Cayangwan ES	1	3,000.00
Region VI	Aklan	Makato	178003	Quirico T. Tabanera ES	7	10,000.00
Region VI	Aklan	Makato	500639	Baybay-Alibagon Integrated School	1	3,000.00
Region VI	Aklan	Malay	114845	Argao Elem. School	1	3,000.00
Region VI	Aklan	Malay	114846	Balabag ES	10	10,000.00
Region VI	Aklan	Malay	114847	Caticlan Elementary School	5	3,000.00
Region VI	Aklan	Malay	114850	Malay Elementary School	68	75,000.00
Region VI	Aklan	Malay	114851	Manocmanoc ES	6	10,000.00
Region VI	Aklan	Malay	114853	Nabaoy Elementary School	6	10,000.00
Region VI	Aklan	Malay	114855	Sambiray PS	1	3,000.00
Region VI	Aklan	Malay	114856	Yapak Elementary School	5	3,000.00
Region VI	Aklan	Malinao	114857	Banay-banay PS	1	3,000.00
Region VI	Aklan	Malinao	114858	Bulabud ES	10	10,000.00
Region VI	Aklan	Malinao	114859	Cabayugan ES	1	3,000.00
Region VI	Aklan	Malinao	114861	Dangcalan Elementary School	2	3,000.00
Region VI	Aklan	Malinao	114865	Malandayon Primary School	1	3,000.00
Region VI	Aklan	Malinao	114866	Malinao ES	6	10,000.00
Region VI	Aklan	Malinao	114870	Rosario ES	11	35,000.00
Region VI	Aklan	Malinao	114876	Tambuan Elementary School	9	10,000.00
Region VI	Aklan	Malinao	500175	Kinalangay Viejo Integrated School	3	3,000.00
Region VI	Aklan	Malinao	500643	San Roque Integrated School	5	3,000.00
Region VI	Aklan	Nabas	114880	Buenasuerte ES	1	3,000.00
Region VI	Aklan	Nabas	114881	Gibon Elementary School	2	3,000.00
Region VI	Aklan	Nabas	114882	Habana Elementary School	3	3,000.00
Region VI	Aklan	Nabas	114887	Nabas ES	5	3,000.00
Region VI	Aklan	Nabas	114891	Rizal Elementary School	2	3,000.00
Region VI	Aklan	Nabas	114892	Solido ES	2	3,000.00
Region VI	Aklan	Nabas	114894	Toledo Elementary School	1	3,000.00
Region VI	Aklan	Nabas	114895	Unidos Elementary School	3	3,000.00
Region VI	Aklan	Nabas	114896	Union Elementary School	4	3,000.00
Region VI	Aklan	Nabas	501182	Lasma Integrated School	1	3,000.00
Region VI	Aklan	New Washington	114900	Dumaguait ES	2	3,000.00
Region VI	Aklan	New Washington	114901	Tomas SM Bautista Elementary School	3	3,000.00
Region VI	Aklan	New Washington	114904	Jugas ES	1	3,000.00
Region VI	Aklan	New Washington	114907	New Washington ES	3	3,000.00
Region VI	Aklan	New Washington	114908	Ochando ES	4	3,000.00
Region VI	Aklan	Numancia	114914	Aliputos Elementary School	1	3,000.00
Region VI	Aklan	Numancia	114916	BUBOG ELEMENTARY SCHOOL	2	3,000.00
Region VI	Aklan	Numancia	114917	Bulwang ES	2	3,000.00
Region VI	Aklan	Numancia	114918	Camanci Norte ES	1	3,000.00
Region VI	Aklan	Numancia	114922	Navitas ES	1	3,000.00
Region VI	Aklan	Numancia	114924	Pusiw ES	1	3,000.00
Region VI	Aklan	Numancia	500035	Numancia Integrated School	56	75,000.00
Region VI	Aklan	Numancia	502570	Laguinbanua Integrated School	1	3,000.00
Region VI	Aklan	Tangalan	114929	Dumatad ES	1	3,000.00
Region VI	Aklan	Tangalan	114933	Sergio L. Taligatos ES	1	3,000.00
Region VI	Aklan	Tangalan	114934	Tagas Elem. School	2	3,000.00
Region VI	Aklan	Tangalan	114936	Tangalan ES	1	3,000.00
Region VI	Aklan	Tangalan	114937	Tandog Elementary School	1	3,000.00
Region VI	Aklan	Tangalan	500173	Tamalagon Integrated School	54	75,000.00
Region VI	Aklan	Tangalan	501181	Vivo Integrated School	1	3,000.00
						1,617,000.00

10 x 22,222 = 222,222  
 360000  
 416000

10560  
 1,614,000.00

Region VI	Aklan	Altavas	302286	Altavas National Schoo	2	3,000.00
Region VI	Aklan	Altavas	302288	Linayasan NHS	1	3,000.00
Region VI	Aklan	Altavas	310601	LUPO NATIONAL HIGH	1	3,000.00
Region VI	Aklan	Balete	500543	Balete Integrated Schc	4	3,000.00
Region VI	Aklan	Banga	302306	Daja Sur National High	2	3,000.00
Region VI	Aklan	Banga	500170	Aguinaldo T. Repiedad	2	3,000.00
Region VI	Aklan	Banga	501791	Don Edecio S. Ventura	2	3,000.00
Region VI	Aklan	Batan	500184	Mandong Integrated S	1	3,000.00
Region VI	Aklan	Batan	500187	Tabon Integrated Schc	1	3,000.00
Region VI	Aklan	Buruanga	302297	Buruanga Vocational S	3	3,000.00
Region VI	Aklan	Buruanga	302318	BURUANGA NATIONA	1	3,000.00
Region VI	Aklan	Ibajay I	302329	Ondoy National High S	2	3,000.00
Region VI	Aklan	Ibajay I	502599	Ibajay Integrated Scho	1	3,000.00
Region VI	Aklan	Ibajay II	302321	Naile NHS	1	3,000.00
Region VI	Aklan	Ibajay II	302322	Naisud NHS	5	3,000.00
Region VI	Aklan	Kalibo I	302324	Aklan NHS for Arts & T	1	3,000.00
Region VI	Aklan	Kalibo II	302313	Linabuan NHS	6	4,000.00
Region VI	Aklan	Kalibo II	500179	Kalibo Integrated Spec	63	55,000.00
Region VI	Aklan	Lezo	302304	Catalino M. Prado NHS	1	3,000.00
Region VI	Aklan	Libacao	302311	Guadalupe NHS	7	4,000.00
Region VI	Aklan	Libacao	302314	LOCTUGA NATIONAL H	1	3,000.00
Region VI	Aklan	Madalag	302315	Madalag NHS	11	15,000.00
Region VI	Aklan	Madalag	302316	Loreto N. Nedic Natio	7	4,000.00
Region VI	Aklan	Madalag	500185	Medina Integrated Sch	4	3,000.00
Region VI	Aklan	Madalag	500641	Ma. Cristina IS	3	3,000.00
Region VI	Aklan	Makato	500172	Makato Integrated Sch	3	3,000.00
Region VI	Aklan	Malay	302295	Boracay NHS-Main	1	3,000.00
Region VI	Aklan	Malay	302317	Malay National High S	8	4,000.00
Region VI	Aklan	Malay	310603	LAMBERTO H. TIROL N	5	3,000.00
Region VI	Aklan	Malay	310611	Manocmanoc Nationa	2	3,000.00
Region VI	Aklan	Malinao	302319	Malinao Sch. For Phil.	18	15,000.00
Region VI	Aklan	Malinao	302334	Rosario National High	10	4,000.00
Region VI	Aklan	Malinao	500175	Kinalangay Viejo Integ	3	3,000.00
Region VI	Aklan	Nabas	302335	Solido National High S	3	3,000.00
Region VI	Aklan	Nabas	302339	Unidos NHS	3	3,000.00
Region VI	Aklan	New Washington	302303	New Washington Nati	3	3,000.00
Region VI	Aklan	New Washington	302328	Ochando National Hig	1	3,000.00
Region VI	Aklan	Numancia	500035	Numancia Integrated !	17	15,000.00
Region VI	Aklan	Numancia	502570	Laguinbanua Integrate	1	3,000.00
Region VI	Aklan	Tangalan	302336	Tangalan National Hig	1	3,000.00
Region VI	Aklan	Tangalan	500173	Tamalagon Integrated	1	3,000.00
Region VI	Aklan	Tangalan	500183	Jawili Integrated Scho	2	3,000.00

219,000.00 ✓

*Junior's High School*

Region VI	Aklan	Altavas	302286	Altavas National School	1	3000
Region VI	Aklan	Balete	302299	CALIZO NATIONAL HIGH SCHOO	1	3000
Region VI	Aklan	Balete	302308	Jose Borromeo Legaspi Memori	3	3000
Region VI	Aklan	Batan	302294	Bay-ang-Magpag-ong NHS	1	3000
Region VI	Aklan	Batan	500184	Mandong Integrated School	1	3000
Region VI	Aklan	Buruanga	302297	Buruanga Vocational School	3	3000
Region VI	Aklan	Ibajay I	302329	Ondoy National High School	1	3000
Region VI	Aklan	Kalibo II	302313	Linabuan NHS	3	3000
Region VI	Aklan	Kalibo II	500179	Kalibo Integrated Special Educat	22	15000
Region VI	Aklan	Libacao	302310	Libacao National Forestry Vocat	1	3000
Region VI	Aklan	Libacao	302311	Guadalupe NHS	1	3000
Region VI	Aklan	Madalag	302315	Madalag NHS	2	3000
Region VI	Aklan	Madalag	500185	Medina Integrated School	1	3000
Region VI	Aklan	Makato	302298	Dr. Ramon B. Legaspi, Sr. Nator	1	3000
Region VI	Aklan	Malinao	302319	Malinao Sch. For Phil. Craftsmer	1	3000
Region VI	Aklan	Malinao	302334	Rosario National High School	1	3000
Region VI	Aklan	Numancia	500035	Numancia Integrated School	7	4000
Region VI	Aklan	Tangalan	500173	Tamalagon Integrated School	1	3000

67000 ✓

*Senior High School*



Republic of the Philippines  
**Department of Education**

O 4 OCT 2021

DepEd ORDER  
 No. **042**, s. 2021

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

To: Undersecretaries  
 Assistant Secretaries  
 Minister, Basic, Higher, and Technical Education, BARMM  
 Bureau and Service Directors  
 Regional Directors  
 Schools Division Superintendents  
 Public Elementary and Secondary School Heads  
 All Others Concerned

1. The Department of Education (DepEd), through the Bureau of Learning Delivery (BLD), issues the enclosed **Guidelines on the Utilization of Program Support Funds (PSF) for Special Education (SPED) Program**.
2. Pursuant to DepEd Order No. 021, s. 2019 titled **Policy Guidelines on the K to 12 Basic Education Program**, appropriate programs and services are provided to Learners with Disabilities. These programs and services include academic interventions, curriculum adaptation, learning resource support, career and guidance counseling programs, and transition programs, among others.
3. These guidelines are issued to ensure the effective and efficient utilization of the SPED Program Support Fund (PSF). The PSF shall be used for eligible SPED-related activities and expenses as stated in Enclosure No. 1.
4. All existing Orders and Memoranda inconsistent with this Order are rescinded. These guidelines shall be implemented starting Fiscal Year 2021 unless sooner repealed, amended, or rescinded.
5. For more information, please contact the **Bureau of Learning Delivery-Student Inclusion Division**, 4th Floor Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at [blid.sid@deped.gov.ph](mailto:blid.sid@deped.gov.ph) or telephone numbers (02) 8635-5669 and (02) 8634-1250.
6. **Immediate dissemination of and strict compliance with this Order is directed.**

  
**LEONOR MAGTOLIS BRIONES**  
 Secretary



Encls.:  
 As stated

DepEd Complex, Meralco Avenue, Pasig City 1600 ☎ 8633-7208/8633-7228/8632-1361 ☎ 8636-4876/8637-6209 🌐 [www.deped.gov.ph](http://www.deped.gov.ph)

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References:

DepEd Order Nos. 38, s. 2015 and (021, s. 2019)

To be indicated in the Perpetual Index  
under the following subjects:

EXPENSES  
FUNDS  
POLICY  
SCHOOLS  
SPECIAL EDUCATION

MCR/SMMA/APA/MPC, DO-Guidelines on the Utilization of PSE for SPED  
0237 - August 17/18, 2021



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

### I. Rationale

- 1.1 The Convention on the Rights of the Child (CRC) and the Convention on the Rights of Persons with Disabilities (CRPD), to which the Philippines is a signatory, both clearly express the aim of guaranteeing quality education for all by providing the required holistic support to develop each child's potential. Quality education can only be achieved when every child, including the learners with disabilities/difficulties are in school, and are receiving learning required for life.
- 1.2 The Department of Education (DepEd) through the Bureau of Learning Delivery-Student Inclusion Division (BLD-SID) seeks to address the significant challenges in Special Education through:
  - 1.2.1 Providing intervention by ensuring learners with disabilities/difficulties have access to suitable service/s towards their inclusion in the general education classes;
  - 1.2.2 Removing barriers to learning by embedding inclusive practices in all schools;
  - 1.2.3 Raising expectations and achievement by developing teaching skills and strategies focusing on progress learners make; and
  - 1.2.4 Strengthening collaboration and linkages with parents and the community.
- 1.3 These efforts to provide access to quality and equitable basic education for learners with disabilities (LWDs) require that schools be equipped with additional resources to address their unique educational needs. It is for this reason that schools shall be provided with program support funds.

### II. Scope

These guidelines shall provide the rules for the release, allocation, utilization, and liquidation/reporting of the SPED PSF for public elementary and secondary schools offering SPED Program, as well as for the Regional Offices and Schools Division Offices, except for the Bangsamoro Autonomous Region of Muslim Mindanao (BARMM). Consistent with the Basic Education Learning Continuity Plan as stipulated in DepEd Order No. 012, s. 2020, the PSF may be utilized for any of the distance learning delivery modalities, including modular distance learning, online distance learning, blended learning, TV/radio-based instruction, and homeschooling starting FY 2021.

### III. Definition of Terms

**Learners with Difficulty** - learners who manifest difficulties in particular activities (e.g., cognitive, communication, mobility, hearing, seeing, etc.) required for daily lessons, as determined through observation and/or informal assessments, and who have not undergone a medical assessment conducted by a licensed medical specialist. The difficulties must be manifested to such extent that the learners "require modification of school practices, or special educational services to develop to maximum capacity" (Education Act of 1982).

**Learners with Disability** - learners who have long-term physical, mental, intellectual or sensory impairments as diagnosed by licensed professionals like Psychologists, Psychometricians, and Medical Specialists.

**Self-contained SPED class** - refers to a class, where a special education teacher is responsible for the instruction of all subjects of a learner with disability/difficulty. The class is typically separated from general education classes but is still implemented within a school.

### IV. Policy Statement

DepEd issues these guidelines to guide implementers on the proper utilization of the SPED program support fund. The program support funds are given to schools to enable them to provide learners with disabilities with the appropriate and relevant educational opportunities that suit their needs and interests, and that will be able to prepare them for an independent and productive life.

- 4.1 To strengthen the program implementation of SPED, support for funding shall be provided for to sustain the delivery of appropriate and quality educational services.
- 4.2 Special Education Program supports inclusion of learners with disabilities/difficulties into the general education to equip them with skills to be independent and lead a productive life.
- 4.3 The SPED Program Fund is judiciously used for relevant expenditures to achieve the program's desired objectives.

### V. Procedures

- 5.1 The amount provided in the General Appropriation Act for the SPED program shall be equitably allocated to the recipient schools based on the school enrolment of Learners with Disability/Difficulty. Public schools with 20 or above LWD enrolment are included in the list of recipient schools. Schools with less than 20 LWD enrolment may use the regular

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MOOE to support programs and activities for learners with disabilities. For FY 2021, the allocation of the PSF by division and school is indicated in Enclosure No. 2 of these guidelines.

- 5.2 Each Fiscal Year, the Bureau of Learning Delivery through the Student Inclusion Division shall issue through a memorandum the official list of recipient schools with their corresponding allocations of the PSF.
- 5.3 The recipient schools shall submit to the Schools Division Superintendent their respective Annual Implementation Plan (AIP), which contain activities for the SPED Program for approval.
- 5.4 Upon issuance of these guidelines, the Regional Offices (RO) shall communicate to the Schools Division Offices (SDOs) concerned to confirm the availability of funds and to remind them of the need to prepare the Work and Financial Plan (WFP) through the Program Management Information System (PMIS) based on the approved AIP of the recipient schools.
- 5.5 The RO-Policy Planning and Research Division (PPRD) in coordination with the Regional Supervisor in-charge of the program, shall endorse the submitted and SDO-approved physical and financial plan and the list of recipient schools to the RO-Finance Division for the release of the PSF following the guidelines issued through DO 11, s. 2021, entitled "Guidelines on the Operationalization of the Program Management Information System".

**VI. Eligible Expenses**

- 6.1 The PSF downloaded to schools shall be used, among others, to support the educational services of LWDs in public elementary and secondary schools that are implementing the SPED Program. The following shall be considered allowable expenses:
  - 6.1.1 Formal assessment or rehabilitation of LWDs by Medical or Allied Medical specialists;
  - 6.1.2 Acquisition of specialized materials, devices and equipment that are intended for Instructional Purposes of Learners with Disability/Difficulty instructional purposes provided that the amount do not exceed Php 15,000.00;
  - 6.1.3 Attendance of SPED teachers and receiving teachers and other concerned school personnel in specialized trainings on inclusive and special education conducted by NEAP accredited service providers;

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6.1.4 Immersion of LWDs to different work industry for possible employment and their participation to sports, academic and co - curricular activities toward holistic development.

6.1.5 Communication expenses of SPED implementers subject to reimbursement and/or liquidation and existing DepEd policy on communication expense.

6.2 The PSF shall only be utilized to support the implementation of the program based on the items specified under 6.1 which shall be reflected in the School Annual Implementation Plan (AIP).

6.3 The PSF downloaded to the Schools Division Offices and Regional Offices shall be used to augment the expenses related to the following:

6.3.1 Monitoring and evaluation of the SPED Program in their respective Regions and Divisions,

6.3.2 Attendance and conduct of training on inclusive and special education programs

6.3.3 Advocacy Programs for inclusive and special education; and Other expenses related to the implementation of the SPED Program.

#### VII. Release of Funds

7.1 BLD SID shall follow the process and workflow involved in the approval of an Activity Request (AR) and Authority to Conduct (ATC) as indicated in the most recent DepEd Order on Implementing Guidelines on the Release and Use of Funds for the corresponding year.

The BLD-SID shall ensure the timely release of these guidelines to the field and shall request the Finance Service-Budget Division of DepEd Central Office to prepare and issue the Sub-Allotment Release Orders (Sub-AROs) to the Regional Offices (RO).

7.2 The amount to be downloaded as Program Support Fund shall be based on the number of enrolled LWDs for the given school year.

7.3 The Budget Division - Finance Service (Budget Division-FS) shall issue the Sub-Allotment Release Orders (Sub-AROs) to the Regional Offices. To facilitate the release and utilization of the funds, the Central Office shall send through email an advance copy of the signed Sub-AROs to the Regional Budget Officers and Regional SPED Focal Persons.

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- 7.4 Upon receipt of the Sub-ARO, the SDOs and/or the IUs shall request release of Notice of Cash Allocation (NCA) from DBM.
- 7.5 Upon receipt of the NCA, the SDOs shall transfer the allocated amount to the heads of the Non-IUs in a form of cash advance consistent with the provisions of DO No. 29 s. 2019 (Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to CO. DBM, and DepEd Joint Circular No. 2019-1)
- 7.6 The grant of cash advance shall be subject to the rules and regulations on the granting, utilization, and liquidation of cash advances as provided for under Commission on Audit (COA) Circular No. 97-002 dated February 10, 1997, as amended by COA Circular No. 2006-005 dated July 13, 2006.

**VIII. Monitoring and Evaluation**

- 8.1 The Central Office, through BLD-SID, shall conduct regular monitoring of program implementation/fund utilization of the Recipient Offices and regular consultative meeting/ Program Implementation Review (PIR) with the Regional SPED Focal Persons. Results of such monitoring shall be used to continuously improve the policy guidelines.
- 8.2 The ROs shall submit a year-end report to the Bureau of Learning Delivery-Student Inclusion Division (BLD-SID) report on the status of implementation of the PSF in their respective regions, the template for which is attached as Enclosure No. 3.
- 8.3 The SDOs, thru the Education Program Supervisor in-charge of SPED, shall review and validate the reports and the supporting documents received from the recipient schools for consolidation and for subsequent submission to the Regional Offices.
- 8.4 The recipient schools shall inform their respective SDOs of the physical and financial accomplishments of activities covered by the PSF at the end of each quarter.

**IX. Effectivity**

- 9.1 These guidelines shall take effect immediately upon issuance, and shall be published in the UP Office of the National Administrative Register (ONAR).

**X. References**

Batas Pambansa Blg. 232 - An Act Providing for the Establishment and Maintenance of an Integrated System of Education

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Enclosure No. 1 to DO 642 s. 2021

COA Circular No. 97-002 - Granting, Utilization and Liquidation of Cash Advances.

COA Circular No. 2006-005 - Amendment to Item 7.1 to Commission on Audit (COA) Circular No. 97-002 dated February 10, 1997 on the Granting, Utilization and Liquidation of Cash Advances.

DECS Order No. 26, s. 1997 - Institutionalization of SPED Program in All Schools

DepEd Order No. 38 s. 2015 - Guidelines on the Utilization of Support Funds for the Special Education (SPED) Program

DepEd Order No. 21 s. 2019 - Policy Guidelines on the K to 12 Basic Education Program.

Republic Act No. 11054 - Organic Law for the BARMM

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Oriental Mindoro	5,444,000.00			5,444,000.00
Palawan	4,639,000.00			4,639,000.00
Puerto Princesa City	1,773,000.00	5,213,638.00		7,486,638.00
Romblon	2,143,000.00		480,000.00	2,143,000.00
TOTAL	18,427,000.00	10,427,276.00	960,000.00	29,814,276.00

Albay	2,931,000.00			2,931,000.00
Camarines Norte	1,614,000.00			1,614,000.00
Camarines Sur	21,351,000.00			21,351,000.00
Catanduanes	1,859,000.00	5,213,638.00		7,552,638.00
Inga City	355,000.00		480,000.00	355,000.00
Legaspi City	826,000.00	5,213,638.00		6,519,638.00
Ligao City	589,000.00		480,000.00	589,000.00
Masbate City	1,390,000.00			1,390,000.00
Naga City	263,000.00			263,000.00
Sorsogon	1,240,000.00			1,240,000.00
Sorsogon City	2,368,000.00			2,368,000.00
Tabaco City	865,000.00			865,000.00
TOTAL	35,253,000.00	10,427,276.00	960,000.00	47,640,276.00

Aklan	1,903,000.00			1,903,000.00
Antique	3,434,000.00			3,434,000.00
Capiz	7,210,000.00	5,213,638.00		12,903,638.00
Guimaras	2,355,000.00		480,000.00	2,355,000.00
Iloilo	15,375,000.00	5,213,638.00		21,068,638.00
Iloilo City	2,192,000.00		480,000.00	2,192,000.00
Roxas City	860,000.00			860,000.00
Passi City	661,000.00			661,000.00
TOTAL	33,990,000.00	10,427,276.00	960,000.00	45,377,276.00

Bohol	6,669,000.00	5,213,638.00		12,362,638.00
Cebu	10,748,000.00		480,000.00	16,441,638.00
Cebu City	3,353,000.00	5,213,638.00	480,000.00	3,353,000.00
Lapu-Lapu City	1,433,000.00			1,433,000.00
Mandaue City	808,000.00			808,000.00
Toledo City	550,000.00			550,000.00
Danao City	408,000.00			408,000.00
Tagbilaran City	1,032,000.00			1,032,000.00
Talisay City	1,980,000.00			1,980,000.00
Carcar City	1,047,000.00			1,047,000.00
Bogo City	308,000.00			308,000.00
City of Naga, Cebu	528,000.00			528,000.00
TOTAL	28,864,000.00	10,427,276.00	960,000.00	40,251,276.00

REGION VIII