



Republic of the Philippines  
Department of Education  
REGION IV-A CALABARZON  
CITY SCHOOLS DIVISION OF BIÑAN CITY

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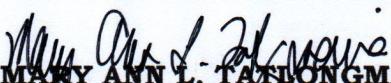
MEMORANDUM  
No. 046, s. 2021

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

To : Assistant Schools Division Superintendent  
Chief, School Governance and Operations Division  
Chief, Curriculum Implementation Division  
San Vicente Elementary School  
Soro-Soro Elementary School  
Dela Paz Elementary School  
Southville 5A Elementary School  
Binan Elementary School  
Binan Integrated NHS  
Southville5A NHS  
Dela Paz NHS  
Nereo R. Joaquin NHS  
Jacobo Z. Gonzales MNHS  
Binan Secondary School of Applied Academics  
Southville 5ASHS  
Stand Alone 2 (AFP-PNP) SHS-Timba Campus

1. Attached herewith is DepEd Order No. 42 s. 2021, dated October 4, 2021, entitled Guidelines on the Utilization of Program Support Funds for Special Education Program, the content of which is self-explanatory for information and guidance.
2. 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
3. For more information, please contact Rhea D. Bilbes, Education Program Supervisor in charge of Kindergarten/SPED at 09958907740.
4. Immediate dissemination of this Memorandum is desired.

For the Schools Division Superintendent:

  
**MARY ANN L. TATLONGMARIA, EdD**  
Chief, Curriculum Implementation Division  
Officer of the Day



Encl: As stated

Reference: DepEd Order No. 42 s. 2021

CID/PROPER / M- GUIDELINES ON THE UTILIZATION OF PROGRAM  
SUPPORT FUNDS FOR SPECIAL EDUCATION  
PROGRAM  
3249 / 10/19/2021

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Republic of the Philippines  
**Department of Education**

04 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 [bld.sid@deped.gov.ph](mailto:bld.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

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 PSF 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

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;

- 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.

- 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

Enclosure No. 1 to DO **042** 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