



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

13 October 2025

DIVISION MEMORANDUM

No. 636, s. 2025

**RECIPIENTS AND PRIORITY EXPENDITURES OF THE
PROGRAM SUPPORT FUND (PSF) UNDER SPECIAL NEEDS
EDUCATION**

To: OIC-Assistant Schools Division Superintendent (ASDS)
OIC-Curriculum Implementation Division (CID) Chief
OIC-School Governance and Operations Division (SGOD) Chief
School Heads/OICs
(All Public, Elementary, Integrated, Junior and Senior High Schools)
All Others Concerned

1. Attached is the approved Program Support Fund under SPED Program to cover expenses relative to the Inclusive Learning Resource Centers (ILRC) and SNED implementing Schools Division Offices and Schools, for information and guidance.
2. There will be an online meeting on October 22, 2025, at 10:00 AM, via Google Meet. All public-school heads and school SNED coordinators are expected to attend the said meeting.
3. For further details, please see attached documents and DepEd Order.
4. For queries, please contact Ms. Riza C. Garcia, Education Program Supervisor at (046) 4198450 loc.221.
5. Immediate dissemination of this Memorandum is desired.

Digitally signed by
Mendoza Homer
Napenas
Date: 2025.10.13
00:23:45 +08:00

HOMER N. MENDOZA

Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Encl.: As stated

Reference: As stated

To be indicated in the Perpetual Index
under the following subject:
SPECIAL EDUCATION

cid/recg 10/08/2025



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON



CLMD-IOCL01-2025-309

July 28, 2025

ATTY. ALBERTO T. ESCOBARTE, CESO II
Regional Director

Sir:

Good day!

This is to respectfully request for approval to download Program Support Fund under SPED Program with **SARO No. OSEC-4A-25-03094** amounting to Fifty-seven Million Nine Hundred Thirty-nine Thousand and Two Hundred Seventy-six Pesos (**Php 57, 939, 276.00**) intended for Program Support Fund under SNED Program to cover expenses relative to the Inclusive Learning Resource Centers (ILRC) and SNED implementing Schools Division Offices and Schools.

Attached is the breakdown of recipients for reference. Thank you!

Very truly yours,

VIERNALYN M. NAMA
Chief Education Supervisor, CLMD

Recommending Approval:

MARITES U. GLORIA
Chief Administrative Officer
Finance Division

Approved:

ATTY. ALBERTO T. ESCOBARTE, CESO II
Regional Director

02/ROC18



Address: Gate 2, Karangalan Village, Cainta, Rizal
Telephone No.: 02-8682-2114
Email Address: region4a@deped.gov.ph
Website: depedcalabarzon.ph



Certificate No. PHP QMS
22 93 0085

**Program Support Fund under SNED Program to cover expenses relative
to the Inclusive Learning Resource Centers (ILRC) and SNED
implementing Schools Division Offices and Schools**

SARO No. OSEC-4A-25-03094

SDO	Budget Allocation
Batangas Province	9,789,638.00
Cavite Province	4,044,000.00
Laguna	2,898,000.00
Quezon	5,373,000.00
Rizal	4,802,000.00
Antipolo City	2,356,000.00
Batangas City	1,236,000.00
Calamba City	1,806,000.00
Cavite City	811,000.00
Lipa City	869,000.00
Lucena City	2,335,000.00
San Pablo City	585,000.00
Tanuan City	793,000.00
Sta. Rosa City	980,000.00
Dasmarinas City	1,798,000.00
Bacoor City	600,000.00
Imus City	1,448,000.00
Tayabas City	485,000.00
Binan City	2,091,000.00
Cabuyao City	7,563,638.00
General Trias City	4,046,000.00
San Pedro City	814,000.00
Sto. Tomas City	416,000.00
Total	57,939,276.00

Prepared by:

Noted by:

PHILIPS J. MONTEROLA
SNED Regional Coordinator

VIERNALYN M. NAMA
Chief Education Supervisor

Program Support Fund for Elementary Schools

Regions	Division	District	EIS School	School Name	ES Total	PSF Amount
Region IV-A	Bacoor City	Bacoor II	107880	Gov. P. F. Espiritu Elementary	48	55,000.00
Region IV-A	Bacoor City	Bacoor II	107881	Ligas I Elementary School	6	10,000.00
Region IV-A	Bacoor City	Bacoor II	107882	Ligas II Elementary School	1	3,000.00
Region IV-A	Bacoor City	Bacoor II	107883	Likha Molino IV Elementary S	3	3,000.00
Region IV-A	Bacoor City	Bacoor II	107886	Molino Elementary School	107	115,000.00
Region IV-A	Bacoor City	Bacoor II	107887	Niog Elementary School	3	3,000.00
Region IV-A	Bacoor City	Bacoor II	107888	Queens Row Elementary Sch	75	95,000.00
Region IV-A	Bacoor City	Bacoor II	107889	San Nicolas Elementary Sch	1	3,000.00
Region IV-A	Bacoor City	Bacoor II	107890	Talaba Elementary School	5	3,000.00
Region IV-A	Bacoor City	Bacoor II	107891	Zapote Elementary School	5	3,000.00
Region IV-A	Bacoor City	Bacoor II	136597	Progressive Elementary Scho	1	3,000.00
Region IV-A	Bacoor City	Bacoor II	164015	Soldiers Hills IV Elementary Sc	1	3,000.00
Region IV-A	Imus City	Imus I	107968	Anabu I ES	3	3,000.00
Region IV-A	Imus City	Imus I	107969	Anabu II Elementary School	94	115,000.00
Region IV-A	Imus City	Imus I	107970	Bayan Luma I Elementary Sc	21	35,000.00
Region IV-A	Imus City	Imus I	107971	Bayan Luma II Elementary Sc	8	10,000.00
Region IV-A	Imus City	Imus I	107972	Buhay na Tubig Elementary S	22	35,000.00
Region IV-A	Imus City	Imus I	107973	Cayetano Topacio Elementa	1	3,000.00
Region IV-A	Imus City	Imus I	107974	Imus Pilot Elementary School	294	315,000.00
Region IV-A	Imus City	Imus I	107978	Pasong Santol Elementary Sc	8	10,000.00
Region IV-A	Imus City	Imus I	107979	Tanzang Luma ES	22	35,000.00
Region IV-A	Imus City	Imus I	164002	Palico Elementary School	25	35,000.00
Region IV-A	Imus City	Imus I	164003	Pasong Buaya II ES	9	10,000.00
Region IV-A	Imus City	Imus I	164010	Pasong Buaya III ES	1	3,000.00
Region IV-A	Imus City	Imus I	164018	Buhay na Tubig ES (Maharlika)	23	35,000.00
Region IV-A	Imus City	Imus I	164019	Pasong Santol ES (Golden C	2	3,000.00
Region IV-A	Imus City	Imus I	502872	CITY OF IMUS INTEGRATED SC	1	3,000.00
Region IV-A	Imus City	Imus I	502873	Francisca Tirona Benitez Inte	3	3,000.00
Region IV-A	Imus City	Imus II	107980	Alapan I ES	12	35,000.00
Region IV-A	Imus City	Imus II	107981	Alapan II Elementary School	11	35,000.00
Region IV-A	Imus City	Imus II	107982	Bukandala ES	103	115,000.00
Region IV-A	Imus City	Imus II	107983	Carsadang Bago ES	5	3,000.00
Region IV-A	Imus City	Imus II	107984	E. Villanueva ES	2	3,000.00
Region IV-A	Imus City	Imus II	107986	Malagasang I Elementary Sc	22	35,000.00
Region IV-A	Imus City	Imus II	107987	Malagasang II ES	148	155,000.00
Region IV-A	Imus City	Imus II	107988	Malagasang III ES	1	3,000.00
Region IV-A	Imus City	Imus II	107989	Tinabunan ES	6	10,000.00
Region IV-A	Imus City	Imus II	107990	Tocleng ES	1	3,000.00
Region IV-A	Imus City	Imus II	501895	Gov. D. M. Camerino Integra	181	195,000.00
Region IV-A	Binan City	Binan	108213	Biñan CES (Doña Aurora ES)	213	235,000.00
Region IV-A	Binan City	Binan	108214	Our Lady of Lourdes ES (Brgy	41	55,000.00
Region IV-A	Binan City	Binan	108215	Tomas A. Turalba Memorial E	28	35,000.00
Region IV-A	Binan City	Binan	108216	Canlalay ES	33	55,000.00
Region IV-A	Binan City	Binan	108217	Dela Paz Main ES	56	75,000.00
Region IV-A	Binan City	Binan	108218	Dela Paz West ES	20	35,000.00
Region IV-A	Binan City	Binan	108219	Dr. Marcelino Z. Batista Mem	24	35,000.00
Region IV-A	Binan City	Binan	108220	Ganado ES	2	3,000.00
Region IV-A	Binan City	Binan	108221	Langkiwa ES	10	10,000.00
Region IV-A	Binan City	Binan	108222	Loma Elementary School	24	35,000.00
Region IV-A	Binan City	Binan	108223	Malaban ES	49	55,000.00
Region IV-A	Binan City	Binan	108224	Mamplasan Elementary Sch	4	3,000.00
Region IV-A	Binan City	Binan	108225	Pagkakaisa ES	56	75,000.00
Region IV-A	Binan City	Binan	108226	Pedro H. Escueta MES	7	10,000.00
Region IV-A	Binan City	Binan	108227	Platero ES	6	10,000.00
Region IV-A	Binan City	Binan	108228	San Francisco ES	38	55,000.00
Region IV-A	Binan City	Binan	108229	San Vicente ES	29	35,000.00
Region IV-A	Binan City	Binan	108230	Sto. Tomas ES	35	55,000.00
Region IV-A	Binan City	Binan	108231	Soro-Soro Elementary School	17	35,000.00
Region IV-A	Binan City	Binan	108232	Timbao ES	15	35,000.00
Region IV-A	Binan City	Binan	108233	Tubigan Elementary School	11	35,000.00
Region IV-A	Binan City	Binan	164511	Dr. Jose Tamayo MES	11	35,000.00

Region IV-/ Tanauan City	Tanauan City East I	301084 Bernardo Lirio Memor	17	15,000.00
Region IV-/ Tanauan City	Tanauan City South	301128 Natatas National High	42	35,000.00
Region IV-/ Tanauan City	Tanauan City West I	301154 Tanauan School of Fis	12	15,000.00
Region IV-/ Tanauan City	Tanauan City East II	301159 Tinurik National High	12	15,000.00
Region IV-/ Tanauan City	Tanauan City East II	321604 Dr. Alcantara National	10	4,000.00
Region IV-/ Tanauan City	Tanauan City East III	301089 Boot National High Sci	10	4,000.00
Region IV-/ Tanauan City	Tanauan City East III	301163 Wawa NHS	1	3,000.00
Region IV-/ Tanauan City	Tanauan City East III	321602 Dr. Apolonio M. Lirio I	2	3,000.00
Region IV-/ Tanauan City	Tanauan City North	321601 Tanauan City Integrat	13	15,000.00
Region IV-/ Tanauan City	Tanauan City North	502761 Trapiche Integrated Sc	2	3,000.00
Region IV-/ Tanauan City	Tanauan City North	301133 Pantay Integrated Hig	7	4,000.00
Region IV-/ Tanauan City	Tanauan City South	321603 Janopol Oriental Natic	5	3,000.00
Region IV-/ Tanauan City	Tanauan City West I	301113 Luyos National High S	15	15,000.00
Region IV-/ Tanauan City	Tanauan City West I	301119 Malaking Pulo Nationa	1	3,000.00
Region IV-/ Tanauan City	Tanauan City West I	301138 Pres. Jose P. Laurel Na	3	3,000.00
Region IV-/ Sta. Rosa City	City of Sta. Rosa Dis	301224 Aplaya National High	4	3,000.00
Region IV-/ Sta. Rosa City	City of Sta. Rosa Dis	301225 Aplaya National High	23	15,000.00
Region IV-/ Sta. Rosa City	City of Sta. Rosa Dis	301227 Balibago Integrated H	32	35,000.00
Region IV-/ Sta. Rosa City	City of Sta. Rosa Dis	301239 Don Jose Integrated H	43	35,000.00
Region IV-/ Sta. Rosa City	City of Sta. Rosa Dis	301260 Pulong Sta. Cruz NHS	4	3,000.00
Region IV-/ Sta. Rosa City	City of Sta. Rosa Dis	301272 Sto. Domingo Integrat	19	15,000.00
Region IV-/ Sta. Rosa City	City of Sta. Rosa Dis	307902 Santa Rosa Science an	2	3,000.00
Region IV-/ Sta. Rosa City	City of Sta. Rosa Dis	324001 Southville IV NHS	28	15,000.00
Region IV-/ Sta. Rosa City	City of Sta. Rosa Dis	342597 Sinalhan Integrated Hi	17	15,000.00
Region IV-/ Tayabas City	Tayabas East	502681 Alsam Integrated Sch	1	3,000.00
Region IV-/ Tayabas City	Tayabas East	502685 Mate Integrated Scho	1	3,000.00
Region IV-/ Tayabas City	Tayabas East	502686 Pandakake Integrated	2	3,000.00
Region IV-/ Tayabas City	Tayabas West	301347 Luis Palad Integrated I	4	3,000.00
Region IV-/ Tayabas City	Tayabas West	342576 Buenaventura Alandy	8	4,000.00
Region IV-/ Tayabas City	Tayabas West	500496 Dapdap Integrated Sci	1	3,000.00
Region IV-/ Bacoor City	Bacoor I	305686 City of Bacoor Nationa	1	3,000.00
Region IV-/ Bacoor City	Bacoor I	305688 City of Bacoor Nationa	3	3,000.00
Region IV-/ Bacoor City	Bacoor I	305689 Responsible Village Le	24	15,000.00
Region IV-/ Bacoor City	Bacoor II	301171 Bacoor National High	3	3,000.00
Region IV-/ Bacoor City	Bacoor II	301188 Eastern Bacoor Natio	7	4,000.00
Region IV-/ Bacoor City	Bacoor II	305685 City of Bacoor Nationa	4	3,000.00
Region IV-/ Bacoor City	Bacoor II	307815 Bacoor National High	3	3,000.00
Region IV-/ Imus City	Imus I	301190 Gen. Emilio Aguinaldo	42	35,000.00
Region IV-/ Imus City	Imus I	307811 General Licerio Topaci	8	4,000.00
Region IV-/ Imus City	Imus I	502872 CITY OF IMUS INTEGR	4	3,000.00
Region IV-/ Imus City	Imus II	301196 Imus NHS	36	35,000.00
Region IV-/ Imus City	Imus II	307816 Hipolito Saquilayan Na	2	3,000.00
Region IV-/ Imus City	Imus II	307821 Gen. Tomas Mascardc	20	15,000.00
Region IV-/ Imus City	Imus II	501895 Gov. D. M. Camerino I	28	15,000.00
Region IV-/ Binan City	Binan	301230 Biñan Integrated Natic	157	155,000.00
Region IV-/ Binan City	Binan	301254 Nereo R. Joaquin Nati	115	115,000.00
Region IV-/ Binan City	Binan	305900 Biñan City Science anc	25	15,000.00
Region IV-/ Binan City	Binan	307901 Jacobo Z. Gonzales M	31	35,000.00
Region IV-/ Binan City	Binan	307909 Binan Secondary Scho	20	15,000.00
Region IV-/ Binan City	Binan	307915 Dela Paz NHS (Binan N	10	4,000.00
Region IV-/ Binan City	Binan	307931 Saint Francis NHS	133	135,000.00
Region IV-/ Binan City	Binan	307932 Mamplasan National I	52	55,000.00
Region IV-/ Binan City	Binan	307934 SOUTHVILLE 5-A INTE	63	55,000.00

Region IV-/ Lucena City Lucena No	308503	Gulang-gulang National High School	2	3000
Region IV-/ Lucena City Lucena So	308502	Cotta National High School	2	3000
Region IV-/ Lucena City Lucena So	308505	Mayao Parada Agricultural Integrated School	4	3000
Region IV-/ San Pablo City Ambray	342575	Crecencia Drucila Lopez Senior High School	1	3000
Region IV-/ San Pablo City Dapdapan	305684	Felix Amante Senior High School	1	3000
Region IV-/ Calamba City Calamba C	301523	Makiling Integrated School	1	3000
Region IV-/ Calamba City Calamba C	308702	Lecheria Integrated School	4	3000
Region IV-/ Calamba City Calamba C	301515	Calamba Integrated School	28	15000
Region IV-/ Calamba City Calamba C	301519	Looc Integrated School	1	3000
Region IV-/ Calamba City Calamba C	301511	Bubuyan Integrated School	7	4000
Region IV-/ Calamba City Calamba C	301516	Camp Vicente Lim Integrated School	12	15000
Region IV-/ Calamba City Calamba C	301521	Kapayapaan Integrated School	8	4000
Region IV-/ Calamba City Calamba C	301522	Majada In Integrated School	1	3000
Region IV-/ Antipolo City District I-A	342175	Antipolo City Senior High School	21	15000
Region IV-/ Antipolo City District II-A	301457	San Jose National High School	7	4000
Region IV-/ Antipolo City District II-B	301425	San Roque National High School	2	3000
Region IV-/ Antipolo City District II-C	308101	Old Boso-boso National High School	1	3000
Region IV-/ Antipolo City District II-C	321501	Marcelino M. Santos National High School	1	3000
Region IV-/ Antipolo City District II-C	321506	Dalig National High School	1	3000
Region IV-/ Antipolo City District I-B	301419	Bagong Nayon II National High School	1	3000
Region IV-/ Antipolo City District I-C	301422	Mayamot National High School	2	3000
Region IV-/ Antipolo City District I-C	301426	San Isidro National High School	11	15000
Region IV-/ Antipolo City District I-C	321505	Dela Paz National High School	48	35000
Region IV-/ Antipolo City District II-E	301450	Maximo L. Gatlabayan Memorial High School	31	35000
Region IV-/ Antipolo City District II-E	321502	Canumay National High School	1	3000
Region IV-/ Tanauan City Tanauan C	321601	Tanauan City Integrated High School	1	3000
Region IV-/ Tanauan City Tanauan C	301133	Pantay Integrated High School	1	3000
Region IV-/ Sta. Rosa City City of Sta.	301224	Aplaya National High School	1	3000
Region IV-/ Sta. Rosa City City of Sta.	301227	Balibago Integrated High School	1	3000
Region IV-/ Sta. Rosa City City of Sta.	301239	Don Jose Integrated High School	1	3000
Region IV-/ Sta. Rosa City City of Sta.	342596	LABAS SENIOR HIGH SCHOOL	10	4000
Region IV-/ Sta. Rosa City City of Sta.	342597	Sinalhan Integrated High School	3	3000
Region IV-/ Tayabas City Tayabas W	301347	Luis Palad Integrated High School	3	3000
Region IV-/ Tayabas City Tayabas W	342576	Buenaventura Alandy National High School	2	3000
Region IV-/ Bacoor City Bacoor I	342600	SHS in San Nicholas III, Bacoor City	1	3000
Region IV-/ Imus City Imus I	342587	GOV. JUANITO REYES REMULLA	31	35000
Region IV-/ Imus City Imus I	342588	GEN. FLAVIANO YENGKO SHS (SI)	1	3000
Region IV-/ Imus City Imus I	342589	GEN. PANTALEON GARCIA SHS (SI)	57	55000
Region IV-/ Binan City Binan	301230	Biñan Integrated National High School	70	55000
Region IV-/ Binan City Binan	306240	Biñan City Senior High School-W	205	195000
Region IV-/ Binan City Binan	342240	Biñan Senior High School Timba	16	15000
Region IV-/ Binan City Binan	342241	Biñan City Senior High School St	1	3000
Region IV-/ Binan City Binan	342242	Biñan City Senior High School-Sa	14	15000
Region IV-/ Cabuyao City District I	342354	Pulo Senior High School	5	3000
Region IV-/ Cabuyao City District II	342355	Mamatid Senior High School	3	3000
Region IV-/ Cabuyao City District III	307923	Southville I Integrated National High School	7	4000
Region IV-/ Cabuyao City District IV	301229	Bigaa Integrated National High School	16	15000
Region IV-/ General Tri General Tri	342285	Luis Y. Ferrer Jr. Senior High School	339	335000
Region IV-/ General Tri General Tri	301214	Santiago Integrated National High School	141	135000
Region IV-/ General Tri General Tri	301223	Tropical Village National High School	1	3000
Region IV-/ San Pedro San Pedro	307907	San Pedro Relocation Center Na	6	4000
Region IV-/ Sto. Tomas Sto. Tomas	342219	Sto. Tomas Senior High School	1	3000
Region IV-/ Sto. Tomas Sto. Tomas	301147	Sta. Clara Integrated National High School	1	3000



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 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/MFC, DD-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

gpc

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 D.O. 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

REGION	Provision of Program Support Fund to Depled Implementing Public Schools	Provision of Program Support Fund for the Hiring of ILRC Personnel and Multi-Disciplinary Team (9 positions : ILRC Supervisor, Physical Therapist, Occupational Therapist, Speech Language Pathologist, Reading Specialist, FSL Specialist, Braille Specialist)	PSF for the ILRCs' Operational Expenses	TOTAL
	AC-25-BLD-SID-SPED-2-003	AC-25-BLD-SID-SPED-2-004	AC-25-BLD-SID-SPED-2-041	

Region I

Alaminos City	443,000.00	-	-	443,000.00
Batac City	893,000.00	-	-	893,000.00
Cariddon City	346,000.00	-	-	346,000.00
Dagupan City	542,000.00	-	-	542,000.00
Ilocos Norte	5,450,000.00	5,213,638.00	480,000.00	7,143,638.00
Ilocos Sur	1,104,000.00	-	-	1,104,000.00
La Union	1,798,000.00	-	-	1,798,000.00
Laoag City	235,000.00	-	-	235,000.00
Pangasinan I, Lingayen	5,049,000.00	-	-	5,049,000.00
Pangasinan II, Binulonan	12,444,000.00	5,213,638.00	480,000.00	18,137,638.00
San Carlos City	1,580,000.00	-	-	1,580,000.00
San Fernando City	1,107,000.00	-	-	1,107,000.00
Urdaneta City	639,000.00	-	-	639,000.00
Vigan City	408,000.00	-	-	408,000.00
TOTAL	28,038,000.00	10,427,276.00	960,000.00	39,425,276.00

Region II

Babanes	440,000.00	-	-	440,000.00
Cagayan	4,537,000.00	-	-	4,537,000.00
Cauayan City	951,000.00	-	-	951,000.00
City of Ilagan	384,000.00	-	-	384,000.00
Isabela	13,067,000.00	-	-	13,067,000.00
Nueva Vizcaya	3,874,000.00	5,213,638.00	480,000.00	9,567,638.00
Quirino	5,623,000.00	5,213,638.00	480,000.00	11,316,638.00
Santiago City	800,000.00	-	-	800,000.00
Tuguegarao City	877,000.00	-	-	877,000.00
TOTAL	30,553,000.00	10,427,276.00	960,000.00	41,940,276.00

Region III

Albay City	2,207,000.00	5,213,638.00	480,000.00	8,000,638.00
Antique	1,603,000.00	-	-	1,603,000.00
Batangas City	256,000.00	-	-	256,000.00
Bataan	2,294,000.00	-	-	2,294,000.00
Bulacan	2,294,000.00	5,213,638.00	480,000.00	8,001,638.00
Camarines City	742,000.00	-	-	742,000.00

City of Balanga	196,000.00	-	-	196,000.00
City of San Jose Del Monte	1,947,000.00	-	-	1,947,000.00
Gapan City	540,000.00	-	-	540,000.00
Mabalacat City	2,684,000.00	-	-	2,684,000.00
Malolos City	545,000.00	-	-	545,000.00
Meycauyan City	576,000.00	-	-	576,000.00
Nueva Ecija	2,707,000.00	-	-	2,707,000.00
Orion City	2,759,000.00	-	-	2,759,000.00
Pampanga	2,439,000.00	-	-	2,439,000.00
San Fernando City	944,000.00	-	-	944,000.00
Santitas City	240,000.00	-	-	240,000.00
Science City of Muñoz	329,000.00	-	-	329,000.00
Tarlac	1,926,000.00	-	-	1,926,000.00
Tulagan City	1,685,000.00	-	-	1,685,000.00
Zambales	2,018,000.00	-	-	2,018,000.00
TOTAL	32,625,000.00	10,427,276.00	960,000.00	44,012,276.00

REGION IV-A

Abulog City	2,355,000.00	-	-	2,355,000.00
Bacolod City	600,000.00	-	-	600,000.00
Bacolod City	4,095,000.00	5,213,638.00	480,000.00	9,798,638.00
Bacolod City	1,236,000.00	-	-	1,236,000.00
Bacolod City	2,091,000.00	-	-	2,091,000.00
Bacolod City	1,370,000.00	5,213,638.00	480,000.00	6,063,638.00
Bacolod City	1,806,000.00	-	-	1,806,000.00
Bacolod City	4,044,000.00	-	-	4,044,000.00
Bacolod City	811,000.00	-	-	811,000.00
Bacolod City	1,798,000.00	-	-	1,798,000.00
Bacolod City	4,046,000.00	-	-	4,046,000.00
Bacolod City	1,448,000.00	-	-	1,448,000.00
Bacolod City	2,898,000.00	-	-	2,898,000.00
Bacolod City	869,000.00	-	-	869,000.00
Bacolod City	2,335,000.00	-	-	2,335,000.00
Bacolod City	5,373,000.00	-	-	5,373,000.00
Bacolod City	4,802,000.00	-	-	4,802,000.00
Bacolod City	585,000.00	-	-	585,000.00
Bacolod City	814,000.00	-	-	814,000.00
Bacolod City	980,000.00	-	-	980,000.00
Bacolod City	416,000.00	-	-	416,000.00
Bacolod City	793,000.00	-	-	793,000.00
Bacolod City	485,000.00	-	-	485,000.00
TOTAL	46,552,000.00	10,427,276.00	960,000.00	57,939,276.00

REGION IV-B

Catapan City	761,000.00	5,213,638.00	480,000.00	6,454,638.00
Marinduque	1,282,000.00	-	-	1,282,000.00
Occidental Mindoro	2,385,000.00	-	-	2,385,000.00

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	480,000.00	7,466,638.00
Romblon	2,143,000.00	-	-	2,143,000.00
TOTAL	18,427,000.00	10,427,276.00	960,000.00	29,814,276.00

REGION V

Albay	2,931,000.00	-	-	2,931,000.00
Camarinés Norte	1,614,000.00	-	-	1,614,000.00
Camarinés Sur	21,351,000.00	-	-	21,351,000.00
Catanduanes	1,859,000.00	5,213,638.00	480,000.00	7,552,638.00
Iriga City	355,000.00	-	-	355,000.00
Legaspi City	826,000.00	5,213,638.00	480,000.00	6,619,638.00
Ligao City	589,000.00	-	-	589,000.00
Masbate	1,390,000.00	-	-	1,390,000.00
Masbate City	263,000.00	-	-	263,000.00
Naga City	1,240,000.00	-	-	1,240,000.00
Sorsogon	2,368,000.00	-	-	2,368,000.00
Sorsogon City	865,000.00	-	-	865,000.00
Tabaco City	602,000.00	-	-	602,000.00
TOTAL	36,253,000.00	10,427,276.00	960,000.00	47,640,276.00

REGION VI

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	480,000.00	12,903,638.00
Guimaras	2,355,000.00	-	-	2,355,000.00
Iloilo	15,375,000.00	5,213,638.00	480,000.00	21,068,638.00
Iloilo City	2,192,000.00	-	-	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

REGION VII

Bohol	5,869,000.00	5,213,638.00	480,000.00	12,562,638.00
Cebu	10,748,000.00	5,213,638.00	480,000.00	16,441,638.00
Cebu City	3,353,000.00	-	-	3,353,000.00
Lapu-Lapu City	1,433,000.00	-	-	1,433,000.00
Mandaue City	808,000.00	-	-	808,000.00
Talisay City	550,000.00	-	-	550,000.00
Baniao City	408,000.00	-	-	408,000.00
Tagbilaran City	1,032,000.00	-	-	1,032,000.00
Talibay City	1,980,000.00	-	-	1,980,000.00
Caraga 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

Baybay City	818,000.00	-	-	818,000.00
Biliran	3,116,000.00	-	-	3,116,000.00
Borongan City	910,000.00	-	-	910,000.00
Calbayog City	781,000.00	-	-	781,000.00
Calbalogan City	2,166,000.00	-	-	2,166,000.00
Eastern Samar	582,000.00	5,213,638.00	480,000.00	6,275,638.00
Leyte	764,000.00	-	-	764,000.00
Marikina City	2,499,000.00	-	-	2,499,000.00
Northern Samar	1,142,000.00	-	-	1,142,000.00
Ormoc City	986,000.00	5,213,638.00	480,000.00	6,678,638.00
Samar (Western Samar)	301,000.00	-	-	301,000.00
Southern Leyte	280,000.00	-	-	280,000.00
Tacloban City	401,000.00	-	-	401,000.00
TOTAL	14,746,000.00	10,427,276.00	960,000.00	26,133,276.00

REGION IX

Dapitan City	245,000.00	-	-	245,000.00
Dipolog City	558,000.00	-	-	558,000.00
Isabela City	336,000.00	-	-	336,000.00
Pagadian City	1,381,000.00	-	-	1,381,000.00
Zamboanga City	2,431,000.00	5,213,638.00	480,000.00	8,124,638.00
Zamboanga del Norte	9,351,000.00	-	-	9,351,000.00
Zamboanga del Sur	15,214,000.00	-	-	15,214,000.00
Zamboanga Sibugay	7,169,000.00	5,213,638.00	480,000.00	12,862,638.00
TOTAL	36,685,000.00	10,427,276.00	480,000.00	48,072,276.00

460,000.00

REGION X

Bulacan	2,578,000.00	-	-	2,578,000.00
Cebu	2,059,000.00	5,213,638.00	480,000.00	7,782,638.00
Davao	295,000.00	-	-	295,000.00
Marikina	223,000.00	-	-	223,000.00
Manila	2,953,000.00	-	-	2,953,000.00
Quezon	935,000.00	-	-	935,000.00
Rizal	915,000.00	-	-	915,000.00
Samar	870,000.00	5,213,638.00	480,000.00	6,283,638.00
Tarlac	993,000.00	-	-	993,000.00
Valenzuela	1,477,000.00	-	-	1,477,000.00
Wagay	445,000.00	-	-	445,000.00
Yamaguchi	742,000.00	-	-	742,000.00
Yamaguchi	899,000.00	-	-	899,000.00
Yamaguchi	525,000.00	-	-	525,000.00
TOTAL	15,639,000.00	10,427,276.00	960,000.00	27,026,276.00

REGION XI

Davao City	15,627,000.00	5,213,638.00	480,000.00	21,320,638.00
Davao De Oro	5,526,000.00	-	-	5,526,000.00
Davao del Norte	4,899,000.00	-	-	4,899,000.00

Dayac del Sur	1,567,000.00	-	-	1,567,000.00
Dayabo Occidental	2,099,000.00	-	-	2,099,000.00
Dayabo Oriental	20,724,000.00	-	-	20,724,000.00
Digos City	1,024,000.00	-	-	1,024,000.00
Island Garden City of Samar	888,000.00	-	-	888,000.00
Marik City	4,230,000.00	-	-	4,230,000.00
Parabo City	1,166,000.00	-	-	1,166,000.00
Taguig City	48,577,000.00	5,213,638.00	480,000.00	54,270,638.00
TOTAL	59,197,000.00	10,427,276.00	960,000.00	70,584,276.00

REGION XII

General Santos City	3,525,000.00	5,213,638.00	480,000.00	9,222,638.00
Kidapawan City	1,671,000.00	-	-	1,671,000.00
Koronadal City	985,000.00	-	-	985,000.00
North Cotabato	5,814,000.00	-	-	5,814,000.00
Sarangani	3,690,000.00	-	-	3,690,000.00
South Cotabato	2,303,000.00	-	-	2,303,000.00
Sultan Kudarat	5,131,000.00	5,213,638.00	480,000.00	10,824,638.00
Tacurong City	521,000.00	-	-	521,000.00
TOTAL	23,544,000.00	10,427,276.00	960,000.00	35,031,276.00

CARAGA/REGION XIII

Agusan del Norte	4,067,000.00	5,213,638.00	480,000.00	9,760,638.00
Agusan del Sur	4,067,000.00	-	-	4,067,000.00
Butuan City	783,000.00	-	-	783,000.00
Butuan City	809,000.00	-	-	809,000.00
Butuan City	786,000.00	-	-	786,000.00
Comandancia	4,350,000.00	5,213,638.00	480,000.00	10,043,638.00
Comandancia	2,317,000.00	-	-	2,317,000.00
Comandancia	281,000.00	-	-	281,000.00
Comandancia	362,000.00	-	-	362,000.00
Comandancia	543,000.00	-	-	543,000.00
Comandancia	1,628,000.00	-	-	1,628,000.00
Comandancia	816,000.00	-	-	816,000.00
TOTAL	14,000,000.00	10,427,276.00	960,000.00	25,387,276.00

CAR

Agusan del Norte	1,279,000.00	-	-	1,279,000.00
Agusan del Sur	935,000.00	-	-	935,000.00
Butuan City	4,227,000.00	5,213,638.00	480,000.00	9,920,638.00
Butuan City	1,723,000.00	-	-	1,723,000.00
Butuan City	1,983,000.00	-	-	1,983,000.00
Butuan City	916,000.00	-	-	916,000.00
Butuan City	2,412,000.00	5,213,638.00	480,000.00	8,105,638.00
Butuan City	530,000.00	-	-	530,000.00
TOTAL	14,000,000.00	10,427,276.00	960,000.00	25,387,276.00

Construction	2,122,000.00	-	-	2,122,000.00
Construction	779,000.00	-	-	779,000.00
Construction	1,021,000.00	-	-	1,021,000.00
Construction	744,000.00	-	-	744,000.00
Construction	1,633,000.00	-	-	1,633,000.00
Construction	2,227,000.00	-	-	2,227,000.00
Construction	-	-	-	-
Construction	1,050,000.00	-	-	1,050,000.00
Construction	1,604,000.00	-	-	1,604,000.00
Construction	856,000.00	-	-	856,000.00
Construction	1,780,000.00	-	-	1,780,000.00
Construction	2,088,000.00	-	-	2,088,000.00
Construction	2,588,000.00	-	-	2,588,000.00
Construction	-	-	-	-
Construction	2,294,000.00	-	-	2,294,000.00
Construction	2,085,000.00	-	-	2,085,000.00
Construction	32,863,000.00	10,427,276.00	960,000.00	44,350,276.00
TOTAL				

REGION VI		Region				
Bacolod City	✓	6	2,432,000.00	-	-	2,432,000.00
Bago City	✓	6	541,000.00	-	-	541,000.00
Balis City		7	649,000.00	-	-	649,000.00
Bayawan City		7	852,000.00	-	-	852,000.00
Cadiz City		6	1,049,000.00	-	-	1,049,000.00
Camlian City		7	485,000.00	-	-	485,000.00
Dumaguete City		7	507,000.00	-	-	507,000.00
Escalante City		6	638,000.00	-	-	638,000.00
Guluhugan City		7	407,000.00	-	-	407,000.00
Himamaylan City		6	248,000.00	-	-	248,000.00
Kabantalan City		6	391,000.00	-	-	391,000.00
La Carlota City		6	240,000.00	-	-	240,000.00
Negros Occidental		6	3,283,000.00	-	-	3,283,000.00
Negros Oriental		7	3,498,000.00	-	-	3,498,000.00
San Carlos City		6	324,000.00	-	-	324,000.00
Sagay City		6	3,987,000.00	-	-	3,987,000.00
Silay City		6	288,000.00	-	-	288,000.00
Sipalay City		6	108,000.00	-	-	108,000.00
Siquilar		7	388,000.00	-	-	388,000.00
Tanjay City		7	524,000.00	-	-	524,000.00
Victorias City		6	281,000.00	-	-	281,000.00
TOTAL			20,838,000.00	0	0	20,838,000.00

VICEMERSON C. DANAU
Supervising EPS

ROSALIE,
Chief-EPS,