



23-23084

Republic of the Philippines  
**Department of Education**  
REGION XI  
SCHOOLS DIVISION OF DAVAO DEL NORTE

Office of the Schools Division Superintendent

May 17, 2023

**DIVISION MEMORANDUM**

No. 0209, s. 2023

**RELEASE AND UTILIZATION OF PROGRAM SUPPORT FUND (PSF)  
FOR SPECIAL EDUCATION FOR FISCAL YEAR (FY) 2023**

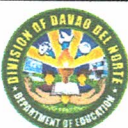
To: Rebecca C. Sagot, CESO VI – Assistant Schools Division Superintendent  
Eduard C. Amoguis, Ed D – Chief Education Program Supervisor -CID  
Ramel M. Pilo-Chief Education Program Supervisor-SGOD  
Exelsis Deo A. Deloy-Education Program Supervisor  
Public Schools District Supervisors  
Concerned School Heads (Elementary, Secondary and Integrated Schools)

1. Attached are the summary and the list of the schools that are recipients of the Program Support Fund (PSF) for Special Education for the Fiscal Year 2023. Enclosed as well are the DepEd Orders: No. 042, s. 2021, and No. 018, s. 2022, guidelines and amendments for the utilization of PSF for SpEd Program.
2. The concerned school heads are requested to submit their Supplemental Annual Procurement Plan (APP) with signatories : *Prepared by the School SpEd Coordinator, Reviewed by the School Head, Funds Availability by the Division Budget Officer (with the initial signature of the Division SpEd Focal Person under), and Approved by the Schools Division Superintendent.* The rest of the usual attachments shall follow once the Supplemental APP is approved.
3. The concerned school heads are requested to facilitate and submit the Supplemental APP on/or before June 30, 2023, and the implementation and utilization shall be facilitated on/or before December 31, 2023.
4. For more details on the Guidelines of the on the utilization and eligible expenses of PSF for SpEd, refer to the Part **IV. Eligible Expenses** 6.1 to 6.3 of DepEd Order No. 042, s. 2021.
5. Everyone is highly encouraged to continually support and recognize the value of equality and diversity of all personnel while complying with the directives set forth by this office.
6. Immediate dissemination of this Memorandum is desired.

CID/ edad



**REYNALDO B. MELLORIDA, CESO V**  
Schools Division Superintendent





Region	Division	BEIS School ID	School Name	Learners with			Amount of PSF
				Male	Female	Total	

Region XI	Davao del Norte	128567	Cabaywa ES	4	0	4	7,500.00
-----------	-----------------	--------	------------	---	---	---	----------



Region	Division	BEIS		Learners with			Amount of PSF
		School ID	School Name	Male	Female	Total	
Region XI	Davao del Norte	128570	Cambanogoy CES	15	14	29	45,000.00
Region XI	Davao del Norte	128571	Camoning ES	15	7	22	45,000.00
Region XI	Davao del Norte	128572	Canatan Elementary School	3	2	5	7,500.00
Region XI	Davao del Norte	128575	Katipunan ES	6	1	7	15,000.00
Region XI	Davao del Norte	128582	Napungas ES	2	2	4	7,500.00
Region XI	Davao del Norte	128583	New Bantayan ES	13	3	16	30,000.00
Region XI	Davao del Norte	128585	New Santiago ES	6	3	9	15,000.00
Region XI	Davao del Norte	128591	Sagaycn Elementary School	9	3	12	30,000.00
Region XI	Davao del Norte	501077	Magatos Integrated School	23	15	38	45,000.00
Region XI	Davao del Norte	128614	Bacale Elementary school	1	0	1	7,500.00
Region XI	Davao del Norte	128618	Dujali Central Elementary School	32	14	46	60,000.00
Region XI	Davao del Norte	128627	Carmen CES SPED CENTER	52	17	69	75,000.00
Region XI	Davao del Norte	128631	Pinta Sabarat ES	9	11	20	30,000.00
Region XI	Davao del Norte	128634	Magsaysay ES	11	8	19	30,000.00
Region XI	Davao del Norte	128645	Adelanto ES	2	5	7	15,000.00
Region XI	Davao del Norte	128650	Dugayan ES	3	1	4	7,500.00
Region XI	Davao del Norte	128651	Domingo B. Hain Elementary School	1	0	1	7,500.00
Region XI	Davao del Norte	128658	Luan ES	3	2	5	7,500.00
Region XI	Davao del Norte	128660	Mabuhay ES	6	3	9	15,000.00
Region XI	Davao del Norte	128662	Maniki CES SPED Center	101	38	139	120,000.00
Region XI	Davao del Norte	128663	Marcos P. Estoque ES	24	13	37	45,000.00
Region XI	Davao del Norte	128664	New Boholano ES	1	1	2	7,500.00
Region XI	Davao del Norte	128665	Pandulian Elementary School	20	7	27	45,000.00
Region XI	Davao del Norte	128666	Patel Elementary School	6	3	9	15,000.00
Region XI	Davao del Norte	128668	Sambayon ES	3	0	3	7,500.00
Region XI	Davao del Norte	128670	Sua-on ES	1	5	6	15,000.00
Region XI	Davao del Norte	128675	Mabantao ES	6	6	12	30,000.00
Region XI	Davao del Norte	137007	Tawinian Elementary School	2	1	3	7,500.00
Region XI	Davao del Norte	137010	Kamunuan Elementary School	1	0	1	7,500.00
Region XI	Davao del Norte	137013	Moling Elementary School	0	1	1	7,500.00
Region XI	Davao del Norte	204520	Clementa F. Royo Elementary School	9	3	12	30,000.00
Region XI	Davao del Norte	204523	Upper & Lower Mabini Elementary School	2	0	2	7,500.00
Region XI	Davao del Norte	500847	Gupitan Integrated School	2	2	4	7,500.00
Region XI	Davao del Norte	501076	Kamansi Integrated School	2	1	3	7,500.00
Region XI	Davao del Norte	501763	Langan Integrated School	8	5	13	30,000.00
Region XI	Davao del Norte	501783	Upper Tagasan Integrated School	1	1	2	7,500.00
Region XI	Davao del Norte	128659	Luna ES	3	7	10	15,000.00
Region XI	Davao del Norte	128674	Gabuyan CES	24	11	35	45,000.00
Region XI	Davao del Norte	128677	Mangulibas ES	7	0	7	15,000.00
Region XI	Davao del Norte	128681	Tiburcia ES	16	7	23	45,000.00
Region XI	Davao del Norte	128701	Carcor ES	2	2	4	7,500.00
Region XI	Davao del Norte	128702	Dasing ES	6	4	10	15,000.00
Region XI	Davao del Norte	128703	Del Pilar ES	32	12	44	60,000.00
Region XI	Davao del Norte	128712	Mesaoy ES	21	8	29	45,000.00
Region XI	Davao del Norte	128714	New Corella CES SPED Center	61	40	101	105,000.00
Region XI	Davao del Norte	128715	New Cortez ES	44	13	57	60,000.00
Region XI	Davao del Norte	128745	Casig-ang Elem.school	0	1	1	7,500.00
Region XI	Davao del Norte	128748	Kimamon ES	7	12	19	30,000.00
Region XI	Davao del Norte	128751	Lunga-og ES	1	0	1	7,500.00
Region XI	Davao del Norte	128752	Nafco Central Elementary School	3	2	5	7,500.00
Region XI	Davao del Norte	128754	Salvacion ES	18	9	27	45,000.00
Region XI	Davao del Norte	128755	San Miguel Elementary School	1	0	1	7,500.00
Region XI	Davao del Norte	500450	Kinamayan IS	0	2	2	7,500.00
Region XI	Davao del Norte	128757	Balagunan ES	23	10	33	45,000.00
Region XI	Davao del Norte	128761	New Katipunan ES	1	0	1	7,500.00
Region XI	Davao del Norte	128762	New Visayas ES	1	0	1	7,500.00
Region XI	Davao del Norte	128764	San Jose ES	3	0	3	7,500.00
Region XI	Davao del Norte	128765	Sto. Tomas CES SPED Center	85	34	119	105,000.00
Region XI	Davao del Norte	128767	Tulalian Elementary	10	9	19	30,000.00
Region XI	Davao del Norte	128807	Sto. Niño CES	10	8	18	30,000.00
Region XI	Davao del Norte	137058	Lambid Elementary School	2	0	2	7,500.00
Region XI	Davao del Norte	137060	Datu Felino Dagwaan Elementary School	1	0	1	7,500.00
Region XI	Davao del Norte	501410	Palma Gil Integrated School	0	3	3	7,500.00
Region XI	Davao del Norte	128576	Kipalili ES	16	4	20	30,000.00
Region XI	Davao del Norte	128581	Mamangan ES	4	2	6	15,000.00
Region XI	Davao del Norte	128590	Sabangan ES	9	2	11	30,000.00

Region	Division	BEIS School	School Name	Learners with			Amount of PSF
				Male	Female	Total	
Region XI	Davao del Norte	128592	San Miguel ES	10	0	10	15,000.00
Region XI	Davao del Norte	128594	Sawata Adecor ES	3	6	9	15,000.00
Region XI	Davao del Norte	128595	Sawata Ernandcor Central Elem. School	50	14	64	75,000.00
Region XI	Davao del Norte	128646	Agman PS	5	5	10	15,000.00
Region XI	Davao del Norte	128648	Dacudao ES	2	1	3	7,500.00
Region XI	Davao del Norte	128649	Datu Balong ES	8	3	11	30,000.00
Region XI	Davao del Norte	128652	Gov. Dujali ES	1	1	2	7,500.00
Region XI	Davao del Norte	128656	Libuton ES	4	1	5	7,500.00
Region XI	Davao del Norte	128657	Linao ES	18	5	23	45,000.00
Region XI	Davao del Norte	128667	Pinamuno ES	4	1	5	7,500.00
Region XI	Davao del Norte	128669	San Miguel Elementary School	1	0	1	7,500.00
Region XI	Davao del Norte	500859	Igangon Integrated School	3	1	4	7,500.00





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;

*Handwritten mark*



- 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



Republic of the Philippines  
**Department of Education**

13 APR 2022

DepEd ORDER  
No. **018**, s. 2022

**AMENDMENT TO DEPED ORDER NO. 042, s. 2021**  
(Guidelines on the Utilization of 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)**, issued **DepEd Order (DO) No. 042, s. 2021 (Guidelines on the Utilization of Support Funds for Special Education (SPED) Program)** to provide guidance on the rules for the release, allocation, utilization, and liquidation/reporting of the SPED Program Support Fund (PSF) for public elementary and secondary schools offering SPED Program, as well as regional offices and schools division offices. The SPED PSF supports the implementation of appropriate programs and services to Learners with Disabilities.
2. However, Paragraph 5.1 (Procedures) under the enclosure of DO 042, s. 2021 shall be amended and read as follows:

**V. Procedures**

- 5.1. The amount provided in the General Appropriation Act for the SPED program shall be equitably allocated to the recipient regions, divisions and public schools based on the number of enrolment of Learners with Disabilities and Difficulties to be generated from the LIS/EBEIS. The budget allocation as Program Support Fund (PSF) shall be determined based on the availability of funds annually. The list of recipients shall be issued annually through a separate memorandum by the Bureau of Learning Delivery-Student Inclusion Division.**
3. All other provisions of DO 042, s. 2021 shall remain in effect.
4. This Order shall take effect upon its approval. Its certified copies shall be filed with the University of the Philippines Law Center-Office of the National Administrative Register (UP LC-ONAR), UP Diliman, Quezon City.



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 at 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



Reference:

DepEd Order No. (042, s. 2021)

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

AMENDMENT  
FUNDS  
LEARNERS  
POLICY  
PROGRAMS  
RULES AND REGULATIONS  
SPECIAL EDUCATION