



Republic of the Philippines  
**Department of Education**  
REGION VII - CENTRAL VISAYAS  
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

**Office of the Schools Division  
Superintendent**

DIVISION MEMORANDUM  
No. 367 , s. 2025

June 24, 2025


**MONITORING AND VALIDATION ON THE UTILIZATION OF PROGRAM  
SUPPORT FUNDS FOR SPECIAL EDUCATION**

To: Assistant Schools Division Superintendent  
Chiefs, CID and SGOD  
Elementary and Secondary School Heads  
All Others Concerned

1. Pursuant to Regional Memorandum No. 578, s. 2025, titled **Monitoring and Validation on the Utilization of Program Support Funds for Special Education**, this Office, through the Curriculum Implementation Division (CID), shall conduct Division Monitoring and Validation on the Utilization of Program Support Funds (PSF) for Special Education (SPED) starting this June 2025 in all recipient schools within the division.
2. The activity aims to:
  - a) monitor the effectiveness of SPED program implementation, particularly the delivery of services and interventions for learners with special educational needs; and
  - b) validate the efficiency and compliance in the utilization of Program Support Funds, ensuring that resources are used in accordance with existing guidelines and intended outcomes.
3. The Regional SPED Monitoring Team will also assess the effectiveness of the program and validate school reports, including utilization and liquidation documents, program implementation records, and other required evidence during the monitoring period from September to December 2025. Please refer to Enclosures 1 and 2 for the report templates.
4. Immediate and wide dissemination of this Memorandum is desired.

For the SDS: -

**WILFREDA D. BONGALOS PhD, CESO V**  
Schools Division Superintendent

  
**JOHN ARIEL A. LAGURA PhD**  
OIC, Assistant Schools Division Superintendent

WDB/JAAL/CID/JTB/jcl



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Enclosure No. 1

REPORT ON SPED-PSF UTILIZATION OF \_\_\_\_\_ DIVISION

2024 SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND UTILIZATION AS OF \_\_\_\_\_

Region VII Division: \_\_\_\_\_

Program Support Fund	Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated
Division Office				
TEVs				
Conversion of SPED Centers to ILRC (for recipients only)				

**A. Accomplishments** (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary

Governance Level	Objects of Expenditure	Allocated Amount	Expected Month of Conduct
Division Office			
TEVs			
ILRC Conversion (for recipients only)			

**B. Plans for the Unobligated Amount** (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary

Governance Level	Activities	Allocated Amount	Expected Month of Conduct
Division Office			
TEVs			
ILRC Conversion (for recipients only)			

**C. Issues and Concern:**

Issues and Concerns	Recommendation

Prepared by: \_\_\_\_\_  
 Division SNED Focal Person

Noted by: \_\_\_\_\_  
 Schools Division Superintendent

**REPORT ON SPED-PSF UTILIZATION OF \_\_\_\_\_ SCHOOL**

**2024 SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND UTILIZATION AS OF \_\_\_\_\_**

Region VII Division: \_\_\_\_\_ School: \_\_\_\_\_

Program Support Fund	Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated
Implementing Schools				
TEVs				
Conversion of SPED Centers to ILRC				

**A. Accomplishments** (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary

Governance Level	Objects of Expenditure	Allocated Amount	Expected Month of Conduct
Schools			
TEVs			
ILRC Conversion			

## B. Plans for the Unobligated Amount (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary

Governance Level	Activities	Allocated Amount	Expected Month of Conduct
Schools			
TEVs			
ILRC Conversion			

## C. Issues and Concern:

Issues and Concerns	Recommendation

Prepared by: \_\_\_\_\_

Division SNED Focal Person

Noted by: \_\_\_\_\_

Schools Division Superintendent



Republic of the Philippines  
 Department of Education  
 REGION VII - CENTRAL VISAYAS

**Monitoring and Evaluation Tool**  
**Utilization of SPED Program Support Funds (SPSF)**

(For Division and School Levels)

**A. GENERAL INFORMATION**

Division:	
School:	
Date of Monitoring:	
Name of Monitor(s):	
SPED Coordinator:	
School Head:	

**B. AREAS OF UTILIZATION**

**1. Assessment of Learners by Medical Specialists (school level only)**

Indicators	Means of Verification	Remarks
Number of learners assessed	Medical reports, referral forms, assessment reports, SPED forms	
Type of specialists engaged	MOA/contract of service, attendance sheets, TORs	
Completeness and quality of assessments	Assessment summary reports, IEPs, feedback forms	
Timeliness of assessments	Program timelines, activity logs	

**2. Acquisition of Specialized Materials, Devices and Equipment (school level only)**

Indicators	Means of Verification	Remarks
List and quantity of devices and materials procured	Purchase requests, delivery receipts, inventory lists	
Relevance of procured items to learner needs and IEPs	IEPs, justification documents	
Utilization of materials/devices in instruction	Class observation notes, photos, reports	
Proper storage, maintenance and documentation	Inventory records, usage logs, maintenance reports	

**3. Conduct of Trainings (for Division Focal Persons)**

Indicators	Means of Verification	Remarks
Number and type of trainings conducted	Training matrix, programs, training designs	
Participation rate of intended participants	Attendance sheets, evaluation forms	
Quality and relevance of training contents	Training materials, feedback surveys	
Evident application of learning	Action plans, follow-up reports, documentation	

**4. Monitoring Activities Conducted (Division Focal Persons/PSDS)**

Indicators	Means of Verification	Remarks
Frequency and scope of monitoring visits	Monitoring plans, travel orders, reports	
Documentation of monitoring findings	Narrative reports, M&E tools used, photos	
Feedback provided to schools and actions taken	Communication logs, action plans	
Involvement of key stakeholders	Meeting minutes, joint monitoring reports	

**C. FINANCIAL MANAGEMENT (division and school)**

Indicators	Means of Verification	Remarks
Utilization rate of downloaded SPED funds	Financial reports, disbursement ledgers	
Timeliness of fund liquidation	Liquidation reports, submission timelines	
Alignment of expenditures to approved SPED PPAs	AIP, PPMP, procurement plan vs actuals	
Transparency and accountability measures	Posting of fund utilization, audit reports	

**D. SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS**

Area	Commendable Practices	Areas for Improvement	Recommendations
Assessment of Learners			
Procurement & Utilization			
Trainings			
Monitoring			
Financial Management			



Republic of the Philippines  
**Department of Education**  
REGION VII - CENTRAL VISAYAS

6-167  
DEPED TAGBILARAN CITY DIVISION  
SDS OFFICE  
**DOWNLOADED**

DATE: 6/18/2025

Office of the Regional Director

**REGIONAL MEMORANDUM**

No. 0578 s. 2025

18 JUN 2025

**MONITORING AND VALIDATION ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS FOR SPECIAL EDUCATION**

To: Schools Division Superintendents  
All Others Concerned

1. Pursuant to the Department's commitment to promote transparency, accountability, and continuous improvement in the delivery of inclusive education, this Office shall conduct a **Regional Monitoring and Validation on the Utilization of Program Support Funds (PSF) for Special Education (SPED)** starting this month of June 2025, in selected Schools Division Offices (SDOs) and recipient schools across the region.
2. This activity aims to:
  - a. monitor the effectiveness of the SPED program implementation, particularly the delivery of services and interventions for learners with special educational needs; and
  - b. validate the efficiency and compliance in the utilization of the Program Support Funds, ensuring that resources are judiciously spent in accordance with existing guidelines and intended outcomes.
3. The Regional SPED Monitoring Team shall coordinate with the concerned SDOs regarding the schedule and specific schools to be visited. Division SPED Focal Persons are directed to extend full support and ensure the availability of all relevant documents, including **utilization reports, liquidation documents, program implementation records**, and other required evidence during the monitoring period (*see enclosure number 2 for the templates of report*).
4. This undertaking is crucial in informing future planning, identifying good practices, addressing implementation gaps, and strengthening financial management practices in the delivery of inclusive programs.
5. All expenses incurred relative to the conduct of the activity shall be charged against SPED Funds, subject to the usual accounting and auditing rules and regulations.
6. Immediate and wide dissemination of this memorandum is desired.

  
**SALUSTIANO T. JIMENEZ EdD, JD, CESO III**  
Director IV  
Regional Director

STJ/FYA/CLMD/EBEJ /ggb



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DepEd Tayo Region VII



region7.deped.gov.ph



**MONITORING AND VALIDATION SCHEDULE**

<b>INDICATIVE SCHEDULE</b>	<b>DIVISION</b>
June to September, 2025	Cebu Province
	Carcar City
	City of Naga
	Toledo City
	Talisay City
	Bohol Province
September to December, 2025	Bogo City
	Mandaue City
	Lapulapu City
	Danao City
	Tagbilaran City
	Cebu City

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Enclosure No. 1

REPORT ON SPED-PSF UTILIZATION OF \_\_\_\_\_ DIVISION

2024 SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND UTILIZATION AS OF \_\_\_\_\_

Region VII Division: \_\_\_\_\_

Program Support Fund	Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated
Division Office				
TEVs				
Conversion of SPED Centers to ILRC (for recipients only)				

**A. Accomplishments** (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary

Governance Level	Objects of Expenditure	Allocated Amount	Expected Month of Conduct
Division Office			
TEVs			
ILRC Conversion (for recipients only)			



REPORT ON SPED-PSF UTILIZATION OF \_\_\_\_\_ SCHOOL

2024 SPECIAL NEEDS EDUCATION PROGRAM SUPPORT FUND UTILIZATION AS OF \_\_\_\_\_

Region VII Division: \_\_\_\_\_ School: \_\_\_\_\_

Program Support Fund	Amount Downloaded	Amount Obligated	Amount Disbursed	Amount Unobligated
Implementing Schools				
TEVs				
Conversion of SPED Centers to ILRC				

**A. Accomplishments** (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary

Governance Level	Objects of Expenditure	Allocated Amount	Expected Month of Conduct
Schools			
TEVs			
ILRC Conversion			

**B. Plans for the Unobligated Amount** (Consolidated and grouped according to the objects of expenditure as per DO 42 s. 2021)

Add rows as necessary

Governance Level	Activities	Allocated Amount	Expected Month of Conduct
Schools			
TEVs			
ILRC Conversion			

**C. Issues and Concern:**

Issues and Concerns	Recommendation

Prepared by: \_\_\_\_\_

Division SNED Focal Person

Noted by: \_\_\_\_\_

Schools Division Superintendent



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;

*M'*

- 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.

*[Handwritten mark]*

Enclosure No. 1 to DO 042 s. 2021

- 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

