



Republic of the Philippines  
Department of Education  
National Capital Region  
SCHOOLS DIVISION OFFICE  
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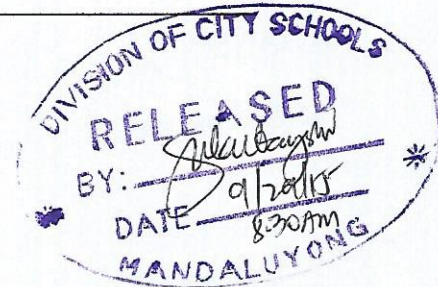


DIVISION MEMORANDUM


TO: Chief Education Supervisor, SGOD and CID  
Education Program Supervisors  
Principal of ERIS and ILIS

SUBJECT: **GUIDELINES ON THE UTILIZATION OF SUPPORT FUNDS FOR  
THE SPECIAL EDUCATION (SPED) PROGRAM**

DATE: September 28, 2015



1. Enclosed is the Unnumbered DepEd-NCR Memorandum from Dr. Luz S. Almeda, Director IV and DepEd Order No.38, s.2015 from Br. Armin A. Luistro, Secretary, Department of Education, dated September 4, 2015 and August 19, 2015 re: **Guidelines on the Utilization of Support Funds for the Special Education (SPED) Program**, for information and guidance of those concerned.
2. Particular attention is invited to the guidelines (see attachment).
3. Concerned schools shall submit the following reports:
  - 3.1 SPED AIP
  - 3.2 WFP through PMIS
  - 3.3 Status of Implementation
  - 3.4 Physical & Financial Accomplishment Report
4. Immediate and wide dissemination of this memorandum is desired.

  
**NERISSA L. LOSARIA, CESO VI**  
Officer-In-Charge  
Office of the Schools Division Superintendent



**Republika ng Pilipinas**  
(Republic of the Philippines)  
**KAGAWARAN NG EDUKASYON**  
(DEPARTMENT OF EDUCATION)  
**PAMBANSANG PUNONG REHIYON**  
(NATIONAL CAPITAL REGION)  
Department of Education  
National Capital Region  
Daang Misamis, Bago Bantay, Lungsod Quezon  
(Misamis St., Bago Bantay, Quezon City) RECORDS AND PUBLICATION UNIT

**RELEASED**

MEMORANDUM

By: [Signature]  
Date: 24 2015 Time: 11

FROM : *for* **LUZ S. ALMEDA** Director IV  
**PONCIANO A. MENGUITO** Director III

TO : **SCHOOLS DIVISION SUPERINTENDENTS**  
Pasay City Marikina City (ES only)  
Quezon City Navotas City (ES only)  
Caloocan City Malabon City (ES only)  
Makati City Las Piñas City (ES only)  
Valenzuela City Taguig City/Pateros (ES only)  
Manila San Juan City (ES only)  
Mandaluyong City  
Muntinlupa City  
Parañaque City  
Pasig City

SUBJECT : **GUIDELINES ON THE UTILIZATION OF SUPPORT FUNDS FOR THE SPECIAL EDUCATION (SPED) PROGRAM**

DATE : September 24, 2015

1. Attached is Enclosure No. 2 to DepEd Order No. 38, s. 2015 dated August 19, 2015 from Br. Armin A. Luistro, Secretary, Department of Education on the above subject, for information and guidance.
2. Schools Division Offices concerned are requested to download a complete copy of the said Order, for reference.
3. Particular attention is invited to Item No. 5 of Enclosure No. 1 specifically 5.1 to 5.4 on the procedures.
4. For strict compliance.

6494  
DIVISION OF CITY SCHOOLS  
**RECEIVED**  
By: [Signature]  
Date: 24 SEP 2015  
Time: 3:00 PM  
MANDALUYONG

*Premier region: home of world-class lifelong learners*

Enclosure 2a: Support to SPED Centers and Implementing Elementary Schools

No.	Region	Division	No. of Schools per Division	School ID	SCHOOL NAME	PHYSICAL TARGET	FINANCIAL ESTIMATES/ ALLOCATION
1	ARMM	Sulu	1	217065	Sulu SPED Center	3,591	2,972,800
2	ARMM	Tawi	2	134899	Bongao CES SPED Center	3,591	2,872,800
<b>ARMM TOTAL</b>			<b>2</b>			<b>7,182</b>	<b>5,745,600</b>
3	NCR	Manila	1	136604	Silabis ng Kapitngan, Jose Rizal ES SPED Center	630	504,000
4	NCR	Manila	2	136419	Silabis ng Pag-asa, Ba. Obrero ES SPED Center	652	521,600
5	NCR	Manila	3	136444	Silabis ng Diwa, M. Hizon ES SPED Center	710	568,000
6	NCR	Manila	4	136437	Silabis ng Kagandahan, A. Albert ES SPED Center	728	582,400
7	NCR	Manila	5	136452	Silabis ng Kaurinlan, P. Gomez ES SPED Center	734	587,200
8	NCR	Manila	6	136467	Silabis ng Pag-ibig, P. Burgos ES SPED Center	725	580,000
9	NCR	Manila	7	136473	Silabis ng Ligaya, J. Lukban ES SPED Center	665	532,000
10	NCR	Manila	8	136477	Silabis ng Kalayaan, A. Quezon ES SPED Center	692	553,600
11	NCR	Manila	9	136485	Silabis ng Tagumpay, Sta. Ana ES SPED Center	728	582,400
12	NCR	Manila	10	136589	Silabis ng Katapatan, Rafael Palma ES SPED Center	596	476,800
13	NCR	Manila	11	136461	Silabis ng Kapayapaan, Legarda ES SPED Center	719	572,000
14	NCR	Manila	12	136474	Silabis ng Kalusugan, (Dr. Celdonic A. Salvador ES)	624	499,200
15	NCR	Manila	13	136475	Silabis ng Katarungan, Sikat ES SPED Center	692	553,600
16	NCR	Manila	14	136466	Silabis ng Kasaganaan, V. E. Fugoso ES SPED Center	690	552,000
17	NCR	Quezon City	15	136534	Lagro ES SPED Center	639	511,200
18	NCR	Quezon City	16	136541	Commonwealth ES SPED Center	701	569,800
19	NCR	Quezon City	17	136560	Batino ES SPED Center	709	567,200
20	NCR	Quezon City	18	136579	Gen. Roxas ES SPED Center	714	571,200
21	NCR	Quezon City	19	136505	San Antonio ES SPED Center	674	539,200
22	NCR	Quezon City	20	136528	Rosa Susano ES SPED Center	711	568,800
23	NCR	Quezon City	21	136548	Pavatas B ES SPED Center	679	543,200
24	NCR	Quezon City	22	136547	Melencio M. Castelo ES	637	509,600
25	NCR	Quezon City	23	136542	Doña Juana ES SPED Center	599	479,200
26	NCR	Quezon City	24	136552	Bagong Bayan ES SPED Center	618	494,400
27	NCR	Quezon City	25	136557	Cubao ES SPED Center	728	582,400
28	NCR	Quezon City	26	136519	Lucas R. Pascual Memorial Elem School	455	364,000
29	NCR	Pasay City	27	136605	P. Villanueva ES	705	564,000
30	NCR	Pasay City	28	136596	Villamor Airbase ES SPED Center	693	554,400
31	NCR	Pasay City	29	136600	P. Zamora ES SPED Center	683	546,400
32	NCR	Pasay City	30	223001	Philippine National School for the Blind (PNSB)	659	527,200
33	NCR	Pasay City	31	223002	Philippine School for the Deaf (PSD)	675	540,000
34	NCR	Parañaque City	32	136786	Parañaque ES Central SPED Center	690	552,000
35	NCR	Parañaque City	33	136753	Fourth Estate ES SPED Center	598	478,400
36	NCR	Muntinlupa City	34	136908	Alabong ES (Main) SPED Center	627	501,600
37	NCR	Muntinlupa City	35	136903	Muntinlupa ES SPED Center	609	487,200
38	NCR	Muntinlupa City	36	136905	Soldiers' Hills ES SPED Center	730	584,000
39	NCR	Makati City	37	136703	Gen. Pio del Pilar ES (Main) SPED Center	624	499,200
40	NCR	Makati City	38	136710	Nemesio Yabut ES SPED Center	620	496,000
41	NCR	Makati City	39	136695	Pemba ES Sinag ng Pag-asa SPED Center	599	479,200
42	NCR	Marikina City	40	136678	San Roque ES SPED Center	678	542,400
43	NCR	Marikina City	41	136671	Batangka ES SPED Center	708	566,400
44	NCR	Marikina City	42	136680	Concepcion ES SPED Center	622	497,600
45	NCR	Caloocan City	43	136639	Bagong Silang ES SPED Center	592	473,600
46	NCR	Caloocan City	44	136617	Caloocan CS SPED Center	629	503,200
47	NCR	Caloocan City	45	136620	Cecilio Apostol ES SPED Center	643	514,400
48	NCR	Pasig City	46	136729	Bagong Ilog ES SPED Center	637	509,600
49	NCR	Pasig City	47	136741	De Castro ES SPED Center	609	487,200
50	NCR	Pasig City	48	136738	San Lorenzo Ruiz ES SPED Center	638	510,400
51	NCR	Pasig City	49	136739	Santo-an Elementary School SPED Center	496	396,800
52	NCR	Valenzuela City	50	136814	Gen. T. de Leon ES SPED Center	664	531,200
53	NCR	Navotas	51	136859	Kapitbahayan ES SPED Center	656	524,800
54	NCR	Mandaluyong City	52	136666	Eulogio Rodriguez Integrated School SPED Center	683	546,400
55	NCR	Mandaluyong City	53	136659	Isaac Lopez Integrated School	722	577,600
56	NCR	Malabon	54	136830	Malabon ES SPED Center	687	549,600
57	NCR	Las Pinas City	55	136777	Las Pinas ES SPED Center	648	518,400
58	NCR	Taguig/Pateros	56	136885	Enlisted Men's Signal Village ES	635	505,000
59	NCR	San Juan	57	136751	Pinaglabanan ES SPED Center	596	476,800
<b>NCR TOTAL</b>			<b>57</b>			<b>37,500</b>	<b>30,000,000</b>
60	I	Ilocos Norte	1	100010	Bacarra SPED Center	522	417,600
61	I	Ilocos Norte	2	100026	Badoe South Central School SPED Center	526	420,800
62	I	Bantac City	3	100075	Catalina Acosta Mem. School SPED Center	517	413,600
63	I	Lasang City	4	102193	A. P. Santos Elem. School SPED Center	516	412,800
64	I	Ilocos Sur	5	100544	Narvacan South Central Elem. School SPED Center	517	413,600
65	I	Ilocos Sur	6	100697	Sabunan ES SPED Center	523	418,400
66	I	Ilocos Sur	7	100698	San Juan South Central School	556	444,800
67	I	Ilocos Sur	8	100403	Cahugbo CS SPED Center	569	455,200
68	I	Vigan City	9	100800	Vigan Central School SPED Center	546	436,800
69	I	Candon City	10	100436	Candon South Central School SPED Center	589	471,200
70	I	La Union	11	100819	Aringay Central School SPED Center	538	430,400
71	I	La Union	12	100875	Balaocan Central School SPED Center	513	410,400
72	I	La Union	13	100801	Agoo East Central School SPED Center	530	424,000
73	I	La Union	14	101016	Rosario Integrated School SPED Center	519	415,200
74	I	La Union	15	100940	Caba Central ES SPED Center	532	425,600
75	I	La Union	19	100944	San Carlos Elementary School SPED Center	508	406,400
76	I	San Fernando City	16	101030	La Union SPED Center (San Fernando North CS)	529	423,200
77	I	Urdaneta City	17	102283	Urdaneta I Central School SPED Center	582	465,600
78	I	Dagupan City	18	102152	West Central ESI SPED Center	537	429,600
79	I	Alaminos City	20	101166	Alaminos Central School SPED Center	554	443,200
80	I	Alaminos City	21	101181	Lucap ES SPED Center	585	468,000
81	I	Pangasinan II	22	101886	Tomara Elem. School SPED Center (Rosales)	537	429,600
82	I	Pangasinan II	23	101909	San Fabian Integrated School SPED Center	529	423,200
83	I	Pangasinan II	24	101809	Mangang Central School SPED Center	516	412,800
84	I	Pangasinan II	25	101756	Hinaloman North CS SPED Center	527	421,600
85	I	Pangasinan II	26	101858	Nantangalan ES SPED Center (Pozurobo)	597	477,600
86	I	Pangasinan II	27	101976	West Central School	539	431,200
87	I	Pangasinan II	28	101818	Mangaldan Integrated School	524	419,200



Republic of the Philippines  
**Department of Education**

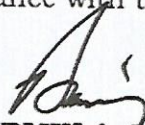
DepEd ORDER  
No. **38**, s. 2015

19 AUG 2015

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

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors  
Directors of Services, Centers and Heads of Units  
Regional Directors  
Schools Division Superintendents  
Heads, Public Elementary and Secondary Schools

1. The Department of Education (DepEd) through the Bureau of Elementary Education (BEE) and the Bureau of Secondary Education (BSE) issues the enclosed **Guidelines on the Utilization of Support Funds for the Special Education (SPED) Program**.
2. Pursuant to DECS Order No. 26, s. 1997 entitled *Institutionalization of SPED Program in All Schools*, the support funds aims to enhance the operation of the Program and augment the regular Maintenance and Other Operating Expenses (MOOE) of all recognized SPED Centers for elementary and secondary schools with classes for learners with special needs. Specifically, it aims to enhance access to and upgrade the quality of SPED programs and services, as well as to raise the efficiency of their operations.
3. The mechanisms and procedures constituting the downloading of support funds shall guide school recipients on proper utilization, which shall be used for eligible SPED related activities and expenses as stated in the enclosure.
4. All orders and other related issuances, rules and regulations, and provisions which are inconsistent with these guidelines are hereby repealed, rescinded or modified accordingly.
5. Immediate dissemination of and strict compliance with this Order is directed.

  
**BR. ARMIN A. LUISTRO FSC**  
Secretary

Encl.: As stated

Reference: DECS Order: (No. 26, s. 1997)

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

EXPENSES  
FUNDS

POLICY  
SCHOOLS

SPECIAL EDUCATION

**Guidelines on the Utilization of Support Funds for Special Education Program**

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5. Procedures
  - 5.1 Planning Phase
  - 5.2 Release of Funds
  - 5.3 Liquidation Process
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6. Monitoring and Evaluation
7. References

**Annexes**

Annex 1 – Minimum Equipment and Material Requirements for Special Education

## **Guidelines on the Utilization of Support Funds for the Special Education (SPED) Program**

### **1. Rationale**

- 1.1 Improving Special Education (SPED) Programs should go hand in hand with national initiatives to improve educational outcomes (UNESCO, 2005). It is on this premise that the Department of Education (DepEd), through the SPED Division continues to address the significant keys in special education namely:
  - a. *Early Intervention* – ensuring those children with disabilities and their parents has access to suitable help and care.
  - b. *Removing Barriers to Learning* – embedding inclusive practice in all schools and early years.
  - c. *Raising Expectations and Achievement* – developing teaching skills and strategies and focusing on progress children make; and
  - d. *Delivering Improvement in Partnership* – a hands-on approach on collaboration with parents and the community.
- 1.2 For FY 2015, a target of 300,307 elementary learners and 8,014 secondary learners (based on enrolment per school) with special needs shall be served in 448 recognized SPED Centers and 173 regular schools with SPED classes, respectively. It is for this reason that regular teachers have also been given financial assistance. Likewise, secondary schools with programs for students with special needs are given financial assistance based on the number of enrollees served.
- 1.3 In the last five (5) years of providing support funds to SPED Centers, significant improvement has been observed. However, much remains to be done to provide quality education to learners with special needs who tend to be unseen, unheard, and uncared. Hence, the continuation of support funds is desired.

### **2. Scope**

- 2.1 Recognized SPED Centers, regular elementary schools with SPED classes, and secondary schools with SPED programs in seventeen (17) regions are covered by this policy.

### **3. Definition of Terms**

- 3.1 Transition Program – A set of coordinated activities for a student designed within an outcome-oriented process that promotes movement from school to out-of-school activities, vocational training, integrated employment (including supported employment), continuing and adult education, independent living, or community participation. A transition program focuses on appropriate intervention for children with intellectual disabilities who have completed the intermediate level or who are over-aged for the elementary/secondary level.

#### 4. Policy Statement

- 4.1 The ultimate goal of special education is the inclusion of children with special needs into the regular school system and eventually in the community. The Bureau of Elementary Education (BEE) through the Special Education Division therefore would like to give specific support services for inclusion through the financial subsidy granted to every SPED Center:
- a. Modification and adaptation of physical environment, curriculum, timetables, and evaluation procedures.
  - b. Supply of special teaching aids, materials, and equipment.
  - c. Access to assistance by peers (buddy system), parents, and volunteers.
  - d. Access to support personnel in health services and guidance and counselling.

#### 5. Procedures

##### 5.1 Planning Phase

- 5.1.1 The total amount of **Two Hundred Forty Million, Two Hundred Forty-Five Thousand Six Hundred Pesos (P240,245,600.00)** allocated for all SPED Centers in elementary schools shall be based on the SY 2014-2015 enrolment from the EBEIS, number of pupils mainstreamed, children with learning disabilities in the regular classes and satellite schools who have children with special needs (CSNs) in their classes. This will be computed at **Eight Hundred Pesos (P800.00)** per pupil.
- 5.1.2 For secondary schools with SPED classes, the total allocation of **Thirty Million, Fifty-Three Thousand Four Hundred Pesos (P30,053,400.00)** was computed based on the fixed cost of **One Hundred Twenty Five Thousand Pesos (P125,000.00)** and a variable cost of **One Thousand Fifty-One Pesos and Seventy-One centavos (P1,051.71)** per student.
- 5.1.3 The recipient SPED Centers and schools are contained in **Enclosure Nos. 2a** and **2b** for elementary and secondary schools, respectively. Furthermore, the names of the satellite schools in the elementary level must be reflected in **Enclosure No. 2a**. Summaries of total allocations to be received and of corresponding fund sources are reflected in **Enclosure No. 2c**.
- 5.1.4 The SPED Center or the school shall also submit its approved Annual Implementation Plan (AIP) that indicates the activities relevant to its operation and related activities.
- 5.1.5 Upon the issuance of these guidelines, the Regional Office (RO) shall communicate to the Schools Division Offices (SDOs) concerned, the availability of funds and the need to prepare the Work and Financial Plan (WFP). The SDO immediately issues a call for the submission of individual WFP of the recipient schools through the Program Management Information System (PMIS).

- 5.1.6 Using the prescribed offline Excel-template which shall be directly generated by the recipient schools or the SDOs from the PMIS or through online encoding in the system, the recipient schools shall prepare and submit WFP, which shall be subject to the SDO's appraisal. Projects and activities chargeable to the fund may be culled out from the approved AIP of the schools.
- 5.1.7 Once appraised, the SDO shall communicate to the school any feedback or clarification. In turn, the school shall provide an explanation or justification as applicable, and revise the workplan based on agreement using the PMIS. Once the WFP is approved by the SDO team, the SDO through the Division Planning Officer, shall confirm the WFP's approval in the system. Once the workplan is confirmed, the RO-PPRD may view or monitor the status of each WFP submitted by the recipient schools in their respective regions. The SDO shall subsequently revise the Monthly Disbursement Program (MDP) using the Financial Plan format in **Enclosure No. 3** and submit the same to the RO-Finance Division.
- 5.1.8 The RO-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 funds.

## 5.2 Release of Funds

- 5.2.1 To effect the revision in cash programming, the RO-Finance Division shall submit a revised MDP to the concerned DBM-RO. To fast-track release of funds, the RO-Finance Division may simultaneously effect the transfer of the allotment to the respective units through issuance of Sub-Allotment Order (Sub-ARO) as follows:
- i. SDOs for Non-Implementing Units (Non-IUs); and
  - ii. Implementing Units (IUs)
- 5.2.2 Once the funds are released, the RO-Finance Division shall record the details of Sub-ARO release to the PMIS in order to notify the recipient units of the fund release.
- 5.2.3 Upon receipt of the Sub-ARO, the SDOs and/or the IUs shall record receipt of the Sub-ARO and obligation of allotment in the Registry of Allotments and Obligations for MOOE (RAOMO) being maintained by the respective units. Simultaneously, recipient units shall confirm the receipt of the fund release in the PMIS prior to fund utilization. The SDOs, thru the Division Accountant, shall confirm the receipt of the fund in behalf of Non-IUs while the School Heads (SHs) of IUs shall confirm the receipt of funds for their schools. The SDOs and/or IUs shall request release of Notice of Cash Allotment (NCA) from DBM, supported by copies of Sub-AROs corresponding to the amount as reflected in these guidelines.
- 5.2.4 Upon receipt of the NCA, the SDOs shall effect the transfer of the allocated amount to the heads of the Non-IUs in the form of cash advance. The cash advance shall specify the name of the school to

which the subsidy is allocated and the purposes for which the subsidy is to be applied.

- 5.2.5 For Non-IUs with large allocations, the SDOs may release the cash advance in tranches depending on the timelines in the approved work plan. Subsequent cash advance(s) may be given, provided that at least 75% of the previous cash advances have been liquidated.
- 5.2.6 In cases where school heads could not draw a cash advance due to legal and administrative impediments, the Schools Division Superintendent shall take immediate appropriate action to ensure that such schools will not be deprived of the subsidy.
- 5.2.7 For IUs, the funds shall be disbursed in accordance with the schedule as indicated in the approved WFP.
- 5.2.8 All funds received shall be utilized according to the eligible activities and expenses specified in **Item 5.4** of this **Enclosure**.

### 5.3 Liquidation Process

- 5.3.1 Every 10th day of the month, after the conduct of an activity, the Non-IUs shall submit their utilization and/or liquidation reports to their respective SDOs using the disbursement report form for verification and proper reporting, monitoring, and consolidation. The amount specified in the liquidation report shall be the basis for the monthly financial accomplishment that will be reported in the PMIS.
- 5.3.2 The supporting documents needed for liquidation are the following:
  - i. Official Receipts or Cash Invoices;
  - ii. Reimbursement Expense Receipts (RERs);
  - iii. Petty Disbursement Register (PDR);
  - iv. Other supporting documents to vouch for related transactions
- 5.3.3 Supporting documents of IUs regarding the utilization and/or liquidation reports shall be retained in their respective schools. However, a report copy must be submitted to the SDO to serve as means of verification for the financial accomplishment report that will be recorded by IUs in the PMIS. All supporting documents of Non-IUs shall be retained in their respective Divisions.
- 5.3.4 The school head shall be accountable for the judicious disbursement, allocation, and liquidation of downloaded funds subject to the usual accounting and auditing requirements.

### 5.4 Eligible Activities and Expenses

- 5.4.1 Pupil development activities such as camp activities, educational visits, stakeholders' SPED-activity orientations, pupil participation, sports, and training in SPED-related activities;
- 5.4.2 Procurement of the following: (a) early intervention materials; (b) manipulative materials/ resources for the gifted and talented and

other disabilities; (c) psychological and other assessment tests and materials; (d) payment for services of psychologists and psychometricians in the screening and identification of CSNs; (e) supplies for the Transition Program; and (f) maintenance and minor repairs of existing devices/facilities, e.g., science models, apparatuses, etc. The list of eligible items can be seen in **Annex 1**. Items listed in **Annex 1** should be purchased at one time only and if needed.

5.4.3 Travel expenses relative to teachers and school heads or supervisors' participation in and attendance to activities relevant to the implementation of the program and their professional growth.

## 6. Progress Monitoring and Reporting

- 6.1 The SPED Center or the school shall submit to the BEE and BSE basic data on its status of implementation.
- 6.2 The recipient schools shall encode and submit a monthly Physical and Financial Accomplishment Report to the PMIS, on or before every 2nd day of the following month.
- 6.3 The SDO, thru the Program Supervisor in charge of SPED, shall review the reports and the supporting documents received from the recipient schools for quarterly verification in the system on or before every 5th day of the first month of the succeeding quarter and provide technical assistance as necessary.
- 6.4 These reports will be automatically available in the system.
- 6.5 The detailed process flow of implementation is reflected in **Enclosure No. 4**. Instructions on filling up the required templates are provided in the respective enclosures.

## 7. References

- 7.1 The significant keys in special education were from the UNESCO 2005 report entitled, *Guidelines for Inclusion: Ensuring Access to Education for All*, printed in UNESCO, Paris, France.
- 7.2 DepEd Order No. 24, s. 2012 - Guidelines on the Utilization of the Support Funds for the Recognized Elementary Special Education (SPED) Centers Guidelines on the Utilization of the Support Funds for the Recognized Elementary Special Education (SPED) Centers; DepEd Order No. 27, s. 2012 - Changes in and Additional Provision to DepEd Order No. 98, s. 2011 (*Revised Guidelines on the Utilization of the Financial Support Fund to the Secondary Schools Special Education [SPED] Program*), and DepEd Order No. 39, s. 2013 - Guidelines on the Utilization of Financial Assistance to the Special Education Program.
- 7.3 The basis for the list of eligible items in **Annex 1** were specifically indicated in the 2010 Edition of the *DepEd Educational Facilities Manual (Revised Edition of the 2007 Handbook on Educational Facilities - Integrating Disaster Risk Reduction in School Construction)*, Chapter 4: School Furniture,

*Equipment, and Other Facilities, Section Q. Special Education Facilities, pp. 124-126.*

### Minimum Equipment and Material Requirements for Special Education

The Special Education (SPED) program of the Department of Education (DepEd) aims to meet the special needs of exceptional/differently-abled students in connection with their education and training. Special education is carried out by SPED teachers who are especially trained to teach children with exceptional needs. SPED classes require special facilities. Below is the minimum number of students required per exceptionality as shown in **Table 1**:

**Table 1: Type of Exceptionality and Minimum Number of Students Required**

Exceptionality	Minimum No. of Students
Autism spectrum disorder	8
Behavior problems	15
Chronically ill	10
Developmentally handicapped	8
Hearing impairment	7
Intellectual disability	8
Learning disability	7
Multiple disability with visual impairment	2
Multiple handicapped	5
Orthopedically handicapped	10
Speech defective	10
Visual impairment	5

Listed further below are the minimum equipment and material requirements for five (5) exceptionalities classified under SPED:

#### A. For a class of 5 to 10 pupils/students with Visual Impairment:

Facilities	Quantity
1. Abacus.....	10 units
2. Adapted P.E. apparatus.....	1 set
3. Algebra frame.....	10 pcs.
4. Braille clock.....	1 unit
5. Braille paper.....	as many as needed
6. Braille protractors.....	10 pcs.
7. Braille slates and stylus.....	10 sets
8. Braille textbooks.....	10 copies
9. Braillewriter.....	1 unit
10. Drafting compass.....	10 pcs.
11. Cubarithmic, arithmetic slate with types.....	10 sets
12. Embossed globe.....	1 unit
13. Embossed maps.....	1 set
14. Geometric figures.....	4 sets
15. Geometric surface of solids.....	3 sets
16. Graphic board.....	10 pcs.
17. Puzzles.....	several
18. Radio.....	1 set
19. Raised line drawing kit.....	10 sets
20. Sense-training materials (sound, tactile, olfactory, kinetic).....	1 set
21. Spur wheel/tracer.....	10 units
22. Tape recorder and tapes.....	2 units
23. White cane.....	10 units

### Minimum Equipment and Material Requirements for Special Education

#### B. For one pupil/student with Low Vision who is into a class:

Facilities		Quantity
1.	Bookstand.....	1 unit
2.	Grade I pad paper.....	1 pad
3.	Magnifier.....	1 unit
4.	Special map.....	1 copy

#### C. For a class of 7 to 15 pupils/students with Hearing Impairment:

Facilities		Quantity
1.	Adapted P.E. apparatuses especially for balancing.....	1 set
2.	Auditory training equipment.....	1 set
3.	Chart stand.....	1 unit
4.	Charts/pictures/puppets.....	several
5.	Flannel board.....	1 pc.
6.	Group hearing aid.....	1 set
7.	Special kit containing feathers, balloons, small spatula, teaspoon, drinking glass, small mirror, and cotton pledgets.....	1 kit
8.	Speech trainer.....	1 set
9.	Tape recorder/cassette, with tapes.....	1 unit
10.	Wall mirror (life size).....	1 pc.

#### D. For a class of 8 to 15 pupils/students with Mental Retardation:

Facilities		Quantity
1.	Adapted P.E. apparatuses.....	1 set
2.	Aquarium/fishbowl.....	1 unit
3.	Miniature toy household appliances (such as stove, refrigerator, sink, cupboard, ironing board).....	4 sets
4.	Radio/cassette, with taping.....	1 unit
5.	Stuffed toy animals (local).....	8 pcs.
6.	Wooden hollow blocks.....	6 sets

#### E. For a Class of 10 to 15 pupils/students with Orthopedic Handicaps:

Facilities		Quantity
1.	Adapted P.E. apparatuses.....	1 set
2.	Cassette tape recorder, with tapes.....	2 units
3.	Felt board.....	1 pc.
4.	Mirror.....	2 pcs.
5.	Number board/chart.....	1 unit

The lists above were modified from those originally stated in the 2010 Edition of the *DepEd Educational Facilities Manual (Revised Edition of the 2007 Handbook on Educational Facilities-Integrating Disaster Risk Reduction in School Construction)*, Chapter 4: *School Furniture, Equipment, and Other Facilities*, Section Q. *Special Education Facilities*, pp. 124-126. This is to avoid duplication in the procurement and purchase of items classified under Capital Outlay like, for example, storage containers (cabinets and shelves), tables, and chairs.

Support to SPED Centers and Implementing Elementary Schools

No.	Region	Division	No. of Schools per Division	School ID	SCHOOL NAME	PHYSICAL TARGET	FINANCIAL ESTIMATES/ ALLOCATION
1	ARMM	Sulu	1	217065	Sulu SPED Center	3,591	2,872,800
2	ARMM	Tawi	2	134898	Bongso CES SPED Center	3,591	2,872,800
<b>ARMM TOTAL</b>			<b>2</b>			<b>7,182</b>	<b>5,745,600</b>
3	NCR	Manila	1	136604	Silabis ng Kagitingan, Jose Rizal ES SPED Center	630	504,000
4	NCR	Manila	2	136419	Silabis ng Pag-asa, Ho. Obrero ES SPED Center	652	521,600
5	NCR	Manila	3	136444	Silabis ng Diwa, M. Hizon ES SPED Center	710	568,000
6	NCR	Manila	4	136457	Silabis ng Kagandahan, A. Albert ES SPED Center	728	582,400
7	NCR	Manila	5	136452	Silabis ng Kaunlaran, P. Gomez ES SPED Center	734	587,200
8	NCR	Manila	6	136467	Silabis ng Pag-ibig, P. Burgos ES SPED Center	725	580,000
9	NCR	Manila	7	136473	Silabis ng Ligaya, J. Lukhan ES SPED Center	665	532,000
10	NCR	Manila	8	136477	Silabis ng Kalinisan, A. Quezon ES SPED Center	692	553,600
11	NCR	Manila	9	136485	Silabis ng Tagumpay, Sta. Ana ES SPED Center	728	582,400
12	NCR	Manila	10	136589	Silabis ng Katapatan, Rafael Palma ES SPED Center	596	476,800
13	NCR	Manila	11	136461	Silabis ng Kapayapaan, Legarda ES SPED Center	715	572,000
14	NCR	Manila	12	136474	Silabis ng Kalusugan, (Dr. Cecilio A. Salvador ES)	624	499,200
15	NCR	Manila	13	136475	Silabis ng Katarungan, Sikat ES SPED Center	692	553,600
16	NCR	Manila	14	136466	Silabis ng Kasaganaan, V. E. Fugoso ES SPED Center	690	552,000
17	NCR	Quezon City	15	136534	Lagro ES SPED Center	639	511,200
18	NCR	Quezon City	16	136541	Commonwealth ES SPED Center	701	560,800
19	NCR	Quezon City	17	136550	Batino ES SPED Center	709	567,200
20	NCR	Quezon City	18	136579	Gen. Roxas ES SPED Center	714	571,200
21	NCR	Quezon City	19	136505	San Antonio ES SPED Center	674	539,200
22	NCR	Quezon City	20	136528	Rosa Susano ES SPED Center	711	568,800
23	NCR	Quezon City	21	136548	Payatas B ES SPED Center	679	543,200
24	NCR	Quezon City	22	136547	Melenon M. Castillo ES	637	509,600
25	NCR	Quezon City	23	136542	Dona Juana ES SPED Center	599	479,200
26	NCR	Quezon City	24	136552	Bagong Bayan ES SPED Center	618	494,400
27	NCR	Quezon City	25	136557	Cubao ES SPED Center	728	582,400
28	NCR	Quezon City	26	136519	Lucas R. Pascual Memorial Elem. School	455	364,000
29	NCR	Pasay City	27	136605	P. Villanueva ES	705	564,000
30	NCR	Pasay City	28	136596	Villamor Airbase ES SPED Center	693	554,400
31	NCR	Pasay City	29	136600	P. Zamora ES SPED Center	683	546,400
32	NCR	Pasay City	30	223001	Philippine National School for the Blind (PNSB)	659	527,200
33	NCR	Pasay City	31	223002	Philippine School for the Deaf (PSD)	675	540,000
34	NCR	Paranaque City	32	136556	Paranaque ES Central SPED Center	690	552,000
35	NCR	Paranaque City	33	136733	Fourth Estate ES SPED Center	598	478,400
36	NCR	Muntinlupa City	34	136908	Alabang ES (Main) SPED Center	627	501,600
37	NCR	Muntinlupa City	35	136903	Muntinlupa ES SPED Center	609	487,200
38	NCR	Muntinlupa City	36	136905	Soldiers' Hills ES SPED Center	730	584,000
39	NCR	Makati City	37	136703	Gen. Pio del Pilar ES (Main) SPED Center	624	499,200
40	NCR	Makati City	38	136710	Nemesio Yabut ES SPED Center	620	496,000
41	NCR	Makati City	39	136695	Pembo ES Sanag ng Pag-asa SPED Center	599	479,200
42	NCR	Marikina City	40	136678	San Roque ES SPED Center	678	542,400
43	NCR	Marikina City	41	136671	Banangon ES SPED Center	708	566,400
44	NCR	Marikina City	42	136680	Concepcion ES SPED Center	627	497,600
45	NCR	Caloocan City	43	136639	Bagong Silang ES SPED Center	592	473,600
46	NCR	Caloocan City	44	136617	Caloocan CS SPED Center	629	503,200
47	NCR	Caloocan City	45	136620	Cecilio Apostol ES SPED Center	643	514,400
48	NCR	Pasig City	46	136729	Bagong Ilog ES SPED Center	637	509,600
49	NCR	Pasig City	47	136741	De Castro ES SPED Center	609	487,200
50	NCR	Pasig City	48	136738	San Lorenzo Ruiz ES SPED Center	638	510,400
51	NCR	Pasig City	49	136739	Santolan Elementary School SPED Center	496	396,800
52	NCR	Valenzuela City	50	136814	Gen. T. de Leon ES SPED Center	664	531,200
53	NCR	Navotas	51	136859	Kapitbahayan ES SPED Center	656	521,600
54	NCR	Mandaluyong City	52	136666	Eulogio Rodriguez Integrated School SPED Center	683	546,400
55	NCR	Mandaluyong City	53	136659	Isaac Lopez Integrated School	722	577,600
56	NCR	Malabon	54	136830	Malabon ES SPED Center	687	549,600
57	NCR	Las Pinas City	55	136777	Las Pinas ES SPED Center	648	518,400
58	NCR	Taguig Pateros	56	136885	Enlisted Men's Signal Village ES	635	508,000
59	NCR	San Juan	57	136751	Pinaglabanan ES SPED Center	596	476,800
<b>NCR TOTAL</b>			<b>57</b>			<b>37,500</b>	<b>30,000,000</b>
60	I	Ilocos Norte	1	100010	Bacarra SPED Center	522	417,600
61	I	Ilocos Norte	2	100026	Badoe South Central School SPED Center	526	420,800
62	I	Batac City	3	100075	Catalino Acosta Mem. School SPED Center	517	413,600
63	I	Lanao City	4	102193	A. P. Santos Elem. School SPED Center	516	412,800
64	I	Ilocos Sur	5	100544	Narvacan South Central Elem. School SPED Center	517	413,600
65	I	Ilocos Sur	6	100697	Sabuanan ES SPED Center	523	418,400
66	I	Ilocos Sur	7	100608	San Juan South Central School	556	444,800
67	I	Ilocos Sur	8	100403	Cabugao CS SPED Center	569	455,200
68	I	Vigan City	9	100800	Vigan Central School SPED Center	546	436,800
69	I	Candon City	10	100436	Candon South Central School SPED Center	589	471,200
70	I	La Union	11	100819	Aringay Central School SPED Center	538	430,400
71	I	La Union	12	100875	Balayan Central School SPED Center	513	410,400
72	I	La Union	13	100801	Agoo East Central School SPED Center	530	424,000
73	I	La Union	14	101016	Rosario Integrated School SPED Center	519	415,200
74	I	La Union	15	100940	Caba Central ES SPED Center	532	425,600
75	I	La Union	19	100944	San Carlos Elementary School SPED Center	508	406,400
76	I	San Fernando City	16	101030	La Union SPED Center (San Fernando North CS)	529	423,200
77	I	Urdaneta City	17	102283	Urdaneta I Central School SPED Center	582	465,600
78	I	Dagupan City	18	102152	West Central ES I SPED Center	537	429,600
79	I	Alaminos City	20	101166	Alaminos Central School SPED Center	554	443,200
80	I	Alaminos City	21	101181	Lucap ES SPED Center	585	468,000
81	I	Pangasinan II	22	101886	Tomana Elem. School SPED Center (Rosales)	537	429,600
82	I	Pangasinan II	23	101909	San Fabian Integrated School SPED Center	529	423,200
83	I	Pangasinan II	24	101800	Mansong Central School SPED Center	516	412,800
84	I	Pangasinan II	25	101756	Binalonan North CS SPED Center	527	421,600
85	I	Pangasinan II	26	101858	Nantangan ES SPED Center (Pozurrobio)	597	477,600
86	I	Pangasinan II	27	101976	West Central School	539	431,200
87	I	Pangasinan II	28	101818	Mangaldan Integrated School	524	419,200

Support to Secondary Schools with Students with Special Needs (EBEIS data)

No.	Region	Congressional District	No. of Schools	School ID	School/Division	Total Number of	Total Variable Cost (Php 1051.7095/	Fixed Cost (Php125,000)	Total Costings
158	NCR	5th Dist. Quezon City	8	305336	Lagro HS, Quezon City	12	12,620.51	125,000.00	137,620.51
159	NCR	2nd Dist. Caloocan City	9	305388	Caloocan HS, Caloocan City	44	46,275.22	125,000.00	171,275.22
160	NCR	1st Dist. Caloocan City	10	305382	Kalayaan NHS, Caloocan City	7	7,361.97	125,000.00	132,361.97
161	NCR	1st Dist. Caloocan City	11	305381	Bagong Silang HS, Caloocan City	37	38,913.25	125,000.00	163,913.25
162	NCR	1st Dist. City of Makati	12	305409	Gen. Pio del Pilar NHS, Makati City	15	15,775.64	125,000.00	140,775.64
163	NCR	1st Dist. City of Val	13	305437	Dalundanan NHS, Valenzuela City	37	38,913.25	125,000.00	163,913.25
164	NCR	2nd Dist. City of Val	14	305446	Sitero Francisco MNHS, Val City	24	25,241.03	125,000.00	150,241.03
165	NCR	2nd Dist. City of Val	15	305445	Caruhatan NHS, Val City	19	19,982.48	125,000.00	144,982.48
166	NCR	2nd Dist. City of Val	16	305441	Valenzuela NHS, Val City	32	33,654.70	125,000.00	158,654.70
167	NCR	4th District Manila	17	305306	Ramon Magsaysay HS, Manila	16	16,827.35	125,000.00	141,827.35
168	NCR	5th District Manila	18	305311	Manila High School, Manila	36	37,861.54	125,000.00	162,861.54
169	NCR	5th District Manila	19	N/A	PGH (Silabis ng Kalusugan), Manila	13	13,672.22	125,000.00	138,672.22
170	NCR	Lone Dist. City of Man.	20	319801	Isaac Lopez IS, Mandaluyong City	33	34,706.41	125,000.00	159,706.41
171	NCR	Lone Dist. City of Munt.	21	305470	Pedro E. Diaz NHS, Muntinlupa City	34	35,758.12	125,000.00	160,758.12
172	NCR	1st Dist. City of Par	22	305424	Paranaque NHS, Main Paranaque City	21	22,085.90	125,000.00	147,085.90
173	NCR	Lone Dist. City of Pasig	23	305414	Sagad HS, Pasig City	17	17,879.06	125,000.00	142,879.06
			23						
					Sub-total, NCR	837	880,280.86	2,875,000.00	3,755,280.86
			173		Total	8,014	8,428,400.00	21,625,000.00	30,053,400.00
					Grand Total				30,053,400.00

Enclosure 2c: Summary of Total Allocations for Elementary and Secondary Schools Implementing SPED Program

Region	No. of Schools per Division	Physical Targets	Financial Estimates/Allocated Amount (in Php)	No. of Schools with SPED Classes	Total Number of Enrollment	Secondary			Overall Total of Allocated Amount (in Php)
						Allocated Amount (in Php)		Total	
					Variable Cost	Fixed Cost			
Region I	37	20,000	16,000,000	15	443	465,907.31	1,875,000.00	2,340,907.31	18,340,907.31
Region II	20	13,750	11,000,000	9	289	303,944.05	1,125,000.00	1,428,944.05	12,428,944.05
Region III	50	27,500	22,000,000	22	1,574	1,655,390.77	2,750,000.00	4,405,390.77	26,405,390.77
Region IV-A	44	27,500	22,000,000	15	433	455,390.22	1,875,000.00	2,330,390.22	24,330,390.22
Region IV-B	10	9,375	7,500,000	8	210	220,859.00	1,000,000.00	1,220,859.00	8,720,859.00
Region V	19	11,875	9,500,000	12	702	738,300.07	1,500,000.00	2,238,300.07	11,738,300.07
Region VI	34	17,500	14,000,000	2	50	52,585.48	250,000.00	302,585.48	14,302,585.48
Region VII	38	27,500	22,000,000	16	643	676,249.21	2,000,000.00	2,676,249.21	24,676,249.21
Region VIII	16	12,500	10,000,000	8	120	126,205.14	1,000,000.00	1,126,205.14	11,126,205.14
Region IX	28	16,250	13,000,000	6	186	195,617.97	750,000.00	945,617.97	13,945,617.97
Region X	18	16,250	13,000,000	6	315	331,288.50	1,875,000.00	2,206,288.50	14,081,288.50
Region XI	26	15,000	12,000,000	15	784	824,540.25	1,000,000.00	1,824,540.25	14,699,540.25
Region XII	26	16,250	13,000,000	8	1,172	1,232,603.54	1,000,000.00	2,232,603.54	15,232,603.54
CARAGA	18	16,250	13,000,000	3	50	52,585.48	375,000.00	427,585.48	13,427,585.48
ARMM	2	7,182	5,745,600	0	0	-	-	-	5,745,600.00
CAR	5	8,125	6,500,000	5	206	216,652.16	625,000.00	841,652.16	7,341,652.16
NCR	57	37,500	30,000,000	23	837	880,280.86	2,875,000.00	3,755,280.86	33,755,280.86
Overall Total	448	300,307	240,245,600	173	8,014	8,428,400.00	21,625,000.00	30,053,400.00	270,299,000.00



**Enclosure No. 3 to DepEd Order No. 38, s. 2015**

**INSTRUCTIONS**

The Division Financial Plan or the Monthly Disbursement Program (MDP)\* shall be prepared by the Schools Division Office (SDO) based on the consolidated estimated costs of schools for activities culled from their approved Annual Implementation Plan (AIP).

- A. Prior filling-up of the Financial Plan, the SDO shall indicate the Division Name, Division ID from the EBELS, and Unified Accounting Code Structure (UACS) Code of the respective division.
- B. Column 1 shall reflect the School Name of non-implementing units (non-IUs), both elementary and secondary, and implementing units (IUs).
- C. Column 2 shall reflect the School ID of each school identified from the EBELS.
- D. Column 3 shall reflect UACS Code of each school.
- E. Column 4 shall reflect the Total Cash Program (TCP) or the total annual estimated cost of the schools.
- F. Column 5 shall reflect the estimated requirements pertaining to remittance of taxes through the Tax Remittance Advice (TRA). The estimated taxes shall be based on the following: a) for Personal Services (PS), 8% withholding tax for salaries; and, b) for Maintenance and Other Operating Expenses (MOOE)/Capital Outlay (CO), 5% withholding tax.
- G. Column 6 shall reflect the Net Program or the difference between the TCP and TRA (Column 4 - Column 5).
- H. Columns 7, 8, & 9 shall reflect the corresponding Monthly Estimated Cost of each school for the first quarter.
- I. Column 10 shall reflect the corresponding Total Estimated Cost for the first quarter of each school.
- J. Columns 11, 12, & 13 shall reflect the corresponding Monthly Estimated Cost of each school for the second quarter.
- K. Column 14 shall reflect the corresponding Total Estimated Cost for the second quarter of each school.
- L. Columns 15, 16, & 17 shall reflect the corresponding Monthly Estimated Cost of each school for the third quarter.
- M. Column 18 shall reflect the corresponding Total Estimated Cost for the third quarter of each school.
- N. Columns 19, 20, & 21 shall reflect the corresponding Monthly Estimated Cost of each school for the fourth quarter.  
Column 22 shall reflect the corresponding Total Estimated Cost for the fourth quarter of each school.

\*Form shall be accomplished and submitted to the Regional Office (RO) by the SDOs within the 1st and 2nd week of March.

