



Republic of the Philippines  
**Department of Education**  
REGION X – NORTHERN MINDANAO  
**SCHOOLS DIVISION OF MISAMIS ORIENTAL**

**Office of the Schools Division  
Superintendent**

**September 1, 2022**

**DIVISION MEMORANDUM**  
No. 504 s. 2022

**RECIPIENTS OF THE FY 2022 SPECIAL EDUCATION (SPED)  
PROGRAM SUPPORT FUNDS**

To: **CID Chief Education Supervisor  
EPS-Inclusive Education  
Elementary and Secondary School Heads  
School Administrative Assistants  
Data Management Coordinators  
SPED Coordinators  
All others concerned**  
*This Division*

1. 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.
2. With this, the Department of Education (DepEd), through the Bureau of Learning Delivery-Student Inclusion Division (BLD-SID), will be downloading SPED Program Support Funds (SPED PSF) for FY 2022 to schools implementing Special Education Program and schools with learners with disability enrollment.
3. Attached are the list of public elementary and secondary schools that serve as the recipients of the SPED Program Support Funds, Regional Memorandum no. 335 s. 2022 and DM-CI-2021-00176 Please be guided by **DepEd Order No. 042 as amended by DepEd Order No. 018, s. 2022** in the utilization of the SPED PSF.
4. Immediate and wide dissemination of this Memorandum is hereby desired.

  
**JONATHAN S. DELA PEÑA, PhD, CESO V**  
Schools Division Superintendent 

JSD/CID/cpv/SPED-irlp

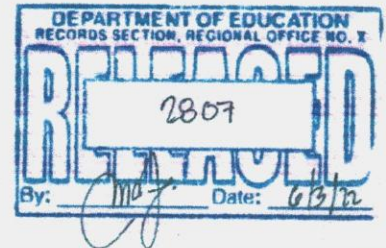


Address: Del Pilar corner Velez Street, Brgy. 29, Cagayan de Oro City 9000  
Telephone Nos.: (088) 881-3094 | Text: 0917-8992245 (Globe)  
Website: [www.deped.misor.net](http://www.deped.misor.net)  
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Republic of the Philippines  
**Department of Education**  
REGION X - NORTHERN MINDANAO



June 2, 2022

REGIONAL MEMORANDUM  
No. 335, s. 2022

RECIPIENTS OF THE FY 2022 SPED PROGRAM SUPPORT FUNDS

To: Schools Division Superintendents  
Assistant Schools Division Superintendents  
All Others Concerned

1. The Department of Education (DepEd), through the Bureau of Learning Delivery-Student Inclusion Division (BLD-SID), will be downloading **SPED Program Support Funds (SPED PSF) for FY 2022** to DepEd offices implementing the Special Education Program and schools with learners with disability enrolment.
2. Attached is the list of DepEd offices and public elementary and secondary schools that will be provided with SPED PSF. Please be guided by DepEd Order No. 042 as amended by DepEd Order No. 018, s. 2022 in the utilization of the SPED PSF.
3. This Office directs the immediate and wide dissemination of this Memorandum.

**DR. ARTURO B. BAYOCOT, CESO III**  
Regional Director

**DR. VICTOR G. DE GRACIA JR., CESO V**  
Assistant Regional Director  
Officer-in-Charge  
Office of the Regional Director

ATCH: As stated  
To be indicated in the Perpetual Index  
under the following subjects:

CURRICULUM

SPECIAL EDUCATION

PROGRAM SUPPORT FUNDS

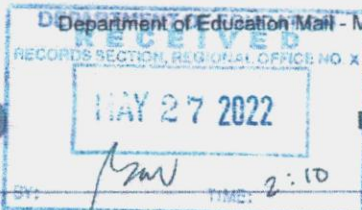
CLMD/ellen



DepEd Regional Office X, Zone 1, Upper Balulang, Cagayan de Oro City  
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Department of Education Region 10  
region10@deped.gov.ph  
<http://deped10.com>







22-76628



Department of Education Region 10 <region10@deped.gov.ph>

**Memo to Field re: Recipients of the FY 2022 SPED Program Support Fund**

1 message

**Student Inclusion Division** <bld.sid@deped.gov.ph> Thu, May 26, 2022 at 3:34 PM  
 To: DepEd I Ilocos Region <region1@deped.gov.ph>, DepEd II Cagayan Valley <region2@deped.gov.ph>, Department of Education Regional Office III <region3@deped.gov.ph>, DepEd Region IV-A CALABARZON <region4a@deped.gov.ph>, mimaropa region <mimaropa.region@deped.gov.ph>, DepEd V Bicol Region <region5@deped.gov.ph>, DepEd VI Western Visayas <region6@deped.gov.ph>, DepEd Region VII Central Visayas <region7@deped.gov.ph>, Region VIII Eastern Visayas <region8@deped.gov.ph>, DepEd RO-IX ZamPen <region9@deped.gov.ph>, Department of Education Region 10 <region10@deped.gov.ph>, DepEd XI Davao Region <region11@deped.gov.ph>, DepEd XII Soccsksargen <region12@deped.gov.ph>, DepEd Region XIII CARAGA <caraga@deped.gov.ph>, DepEd Cordillera Administrative Region <car@deped.gov.ph>, DepEd National Capital Region <ncr@deped.gov.ph>  
 Cc: "vic.danao" <vic.danao@deped.gov.ph>

Dear Ma'am / Sir,

Good day!

Respectfully forwarding the signed Memorandum re: Recipients of the FY 2022 SPED Program Support Fund.  
Thank you,

—  
Your feedback matters to us. Help us improve our services by answering this feedback form.

Central Office

Bureau of Learning Delivery



**STUDENT INCLUSION DIVISION**

4<sup>th</sup> Flr. Bonifacio Bldg. DepEd Complex,  
Meralco Avenue, Pasig City 1600



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**DM-CI-2022-00176.pdf**  
10577K

(Pls. ask for assistance from ICT/Records on the attachment)



Republic of the Philippines  
**Department of Education**  
Office of the Undersecretary for Curriculum and Instruction

461053

**MEMORANDUM**  
**DM-CI-2021-00176**

**TO :** REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS  
HEADS, PUBLIC ELEMENTARY AND SECONDARY  
SCHOOLS

**FROM :** DIOSDADO M. SAN ANTONIO  
Undersecretary for Curriculum and Instruction

**SUBJECT :** RECIPIENTS OF THE FY 2022 SPED PROGRAM SUPPORT  
FUND

**DATE :** April 25, 2022

1. Pursuant to DepEd Order No. 042, s. 2021 entitled Guidelines on the Utilization of Support Funds for Special Education (SPED) Program as amended by DepEd Order No. 018, s. 2022, the Department of Education through the Bureau of Learning Delivery will be downloading SPED Program Support Fund (SPED PSF) to DepEd Offices implementing Special Education Program and Schools with Learners with Disability Enrolment.
2. Enclosed is the list of DepEd Offices and Public Elementary and Secondary Schools that will be provided with SPED PSF. They shall be guided by DepEd Order No. 042, s. 2021 as amended by DepEd Order No. 018, s. 2022 in the utilization of the SPED PSF.
3. Should there be queries or clarifications, you may contact BLD-SID, attention: Mr. Vic Emerson C. Danao, Supervising EPS at email address: [bld.sid@deped.gov.ph](mailto:bld.sid@deped.gov.ph)/[vic.danao@deped.gov.ph](mailto:vic.danao@deped.gov.ph).
4. Immediate dissemination of this Memorandum is desired.



**Summary of PSF Allocations**

	Number	Allocation
Elementary Schools	5,450	261,350,000.00
Junior High School	1,414	49,555,000.00
Senior High Schools	588	14,695,000.00
Regional Offices	16	5,325,000.00
Division Offices	213	8,430,000.00
<b>Total</b>	<b>7,681</b>	<b>339,355,000.00</b>

Regions	Elementary Schools	Junior High School	Senior High School	Regional Office	Division Office	Total
Region I	11,825,000.00	2,875,000.00	985,000.00	350,000.00	470,000.00	16,505,000.00
Region II	9,960,000.00	2,535,000.00	765,000.00	225,000.00	360,000.00	13,845,000.00
Region III	19,320,000.00	4,025,000.00	1,350,000.00	500,000.00	610,000.00	25,805,000.00
CALABARZON	31,040,000.00	7,135,000.00	2,340,000.00	525,000.00	900,000.00	41,940,000.00
MIMAROPA	12,715,000.00	2,120,000.00	420,000.00	175,000.00	460,000.00	15,890,000.00
Region V	14,455,000.00	4,650,000.00	1,185,000.00	325,000.00	640,000.00	21,255,000.00
CAR	7,615,000.00	1,615,000.00	400,000.00	200,000.00	370,000.00	10,200,000.00
NCR	20,960,000.00	4,090,000.00	1,255,000.00	400,000.00	460,000.00	27,165,000.00
Region VI	23,325,000.00	4,450,000.00	1,520,000.00	500,000.00	850,000.00	30,645,000.00
Region VII	20,735,000.00	3,340,000.00	1,240,000.00	475,000.00	770,000.00	26,560,000.00
Region VIII	11,410,000.00	1,480,000.00	425,000.00	325,000.00	460,000.00	14,100,000.00
Region IX	18,395,000.00	1,785,000.00	150,000.00	200,000.00	470,000.00	21,000,000.00
Region X	14,905,000.00	1,890,000.00	410,000.00	350,000.00	430,000.00	17,985,000.00
Region XI	28,475,000.00	3,970,000.00	1,070,000.00	275,000.00	590,000.00	34,380,000.00
Region XII	7,575,000.00	2,465,000.00	850,000.00	200,000.00	280,000.00	11,370,000.00
CARAGA	8,640,000.00	1,130,000.00	330,000.00	300,000.00	310,000.00	10,710,000.00
	<b>261,350,000.00</b>	<b>49,555,000.00</b>	<b>14,695,000.00</b>	<b>5,325,000.00</b>	<b>8,430,000.00</b>	<b>339,355,000.00</b>

Prepared by:

  
**VIC EMERSON C. DANA O**  
 Supervising EPS

Checked by:

  
**JOSE D. TUGUINAYO, JR.**  
 Chief EPS

Approved:

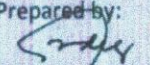
  
**LEILA P. AREOLA**  
 Director IV



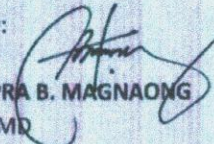
**SUMMARY OF FY 2022 SPED PROGRAM SUPPORT FUND FOR DOWNLOAD  
REGION X - NORTHERN MINDANAO**

Division Office	School-ITU	SDO	ELEM	JHS	SHS	TOTAL
Bukidnon		90,000.00	3,365,000.00	430,000.00	60,000.00	3,945,000.00
	Bukidnon NSHI			50,000.00	0.00	50,000.00
	Manolo Fortich NHS			70,000.00	20,000.00	90,000.00
Cagayan de Oro City		40,000.00	2,080,000.00	300,000.00	130,000.00	2,550,000.00
Camiguin		20,000.00	495,000.00	10,000.00	0.00	525,000.00
El Salvador City		10,000.00	370,000.00	10,000.00	0.00	390,000.00
Gingog City		30,000.00	1,160,000.00	240,000.00	50,000.00	1,480,000.00
Iligan City		20,000.00	690,000.00	0.00	0.00	710,000.00
	Iligan City NHS			70,000.00	0.00	70,000.00
	Suarez National High School			10,000.00	0.00	10,000.00
Lanao del Norte		30,000.00	960,000.00	20,000.00	0.00	1,010,000.00
	Lala NHS			10,000.00	0.00	10,000.00
	Lanao del Norte NCHS			70,000.00	0.00	70,000.00
Malaybalay City		20,000.00	630,000.00	20,000.00	10,000.00	680,000.00
	Bukidnon National High School			70,000.00	50,000.00	120,000.00
Misamis Occidental		40,000.00	1,230,000.00	40,000.00	0.00	1,310,000.00
	Clarin NHS			50,000.00	0.00	50,000.00
Misamis Oriental		40,000.00	1,435,000.00	95,000.00	0.00	1,570,000.00
	Initao NCHS			0.00	10,000.00	10,000.00
	Salay NHS			0.00	10,000.00	10,000.00
Oroquieta City		20,000.00	525,000.00	10,000.00	0.00	555,000.00
	Misamis Occidental NHS			130,000.00	10,000.00	140,000.00
Ozamiz City		10,000.00	530,000.00	0.00	0.00	540,000.00
	Ozamiz City National High School			10,000.00	10,000.00	20,000.00
Tangub City		40,000.00	845,000.00	55,000.00	20,000.00	960,000.00
	Tangub City National High School			50,000.00	20,000.00	70,000.00
Valencia City		20,000.00	590,000.00	20,000.00	0.00	630,000.00
	Valencia NHS			50,000.00	10,000.00	60,000.00
<b>TOTAL</b>		<b>430,000.00</b>	<b>14,905,000.00</b>	<b>1,890,000.00</b>	<b>410,000.00</b>	<b>17,635,000.00</b>

Prepared by:

  
ELLEN D. CABAUG  
EPS, CLMD

Noted by:

  
MALA EPURA B. MAGNAONG  
Chief, CLMD



**2022 SPED PSF Allocation  
Elementary Schools**

No.	Region	Division	School ID	School	No. of LWDs	Allocation
4771	Region X	Misamis Occidental	127290	Bonifacio CS	22	80,000.00
4772	Region X	Misamis Occidental	127318	Calamba CS	26	80,000.00
4773	Region X	Misamis Occidental	127582	Tudela Central School	27	80,000.00
4774	Region X	Misamis Occidental	127419	Lopez Jaena CS	28	80,000.00
4775	Region X	Misamis Occidental	127244	Aloran Central School	31	80,000.00
4776	Region X	Misamis Occidental	127393	Jimenez Central School	31	80,000.00
4777	Region X	Misamis Occidental	127503	Plaridel CS	52	100,000.00
4778	Region X	Misamis Oriental	500251	Lantad IS	1	10,000.00
4779	Region X	Misamis Oriental	127830	Sidlakan ES	1	10,000.00
4780	Region X	Misamis Oriental	500998	Sibantang IS	1	10,000.00
4781	Region X	Misamis Oriental	127604	Binitinan ES	1	10,000.00
4782	Region X	Misamis Oriental	127655	Mat-i CS	1	10,000.00
4783	Region X	Misamis Oriental	127823	Medina CS	2	10,000.00
4784	Region X	Misamis Oriental	127875	Balingoan CS	3	15,000.00
4785	Region X	Misamis Oriental	127699	Aplaya ES	4	20,000.00
4786	Region X	Misamis Oriental	127591	Lourdes ES	7	60,000.00
4787	Region X	Misamis Oriental	127633	Ane-i ES	7	60,000.00
4788	Region X	Misamis Oriental	127860	Salay CS	10	60,000.00
4789	Region X	Misamis Oriental	127839	Igpit ES	12	60,000.00
4790	Region X	Misamis Oriental	127805	Manticao CS	17	60,000.00
4791	Region X	Misamis Oriental	127705	Jasaan CS	22	80,000.00
4792	Region X	Misamis Oriental	127760	Libertad CS	22	80,000.00
4793	Region X	Misamis Oriental	127898	Talisayan CS	22	80,000.00
4794	Region X	Misamis Oriental	127913	Laguindingan CS	23	80,000.00
4795	Region X	Misamis Oriental	127935	Naawan CS	28	80,000.00
4796	Region X	Misamis Oriental	127686	Initao CS	31	80,000.00
4797	Region X	Misamis Oriental	127639	Claveria CS	32	80,000.00
4798	Region X	Misamis Oriental	127846	Opol CS	32	80,000.00
4799	Region X	Misamis Oriental	127873	Tagoloan CS	34	80,000.00
4800	Region X	Misamis Oriental	127584	Alubijid CS	42	100,000.00



**2022 SPED PSF Allocation  
Elementary Schools**

No.	Region	Division	School ID	School	No. of LWDs	Allocation
4801	Region X	Misamis Oriental	127602	Balingasag CS	57	100,000.00
4802	Region X	Misamis Oriental	127909	VN Chavez MCS	72	120,000.00
4803	Region X	Oroquieta City	127446	Dolipos Bajo ES	2	10,000.00
4804	Region X	Oroquieta City	127465	Buntawan ES	3	15,000.00
4805	Region X	Oroquieta City	127445	Dolipos Alto ES	7	60,000.00
4806	Region X	Oroquieta City	127443	Buenavista ES	13	60,000.00
4807	Region X	Oroquieta City	127464	Bunga ES	15	60,000.00
4808	Region X	Oroquieta City	127457	Lower Langcangan ES	17	60,000.00
4809	Region X	Oroquieta City	127471	Talairon CES	26	80,000.00
4810	Region X	Oroquieta City	127437	Oroquieta City CES	149	180,000.00
4811	Region X	Ozamis City	128194	Dimaluna Elementary School	2	10,000.00
4812	Region X	Ozamis City	128162	Baybay Central School	6	60,000.00
4813	Region X	Ozamis City	128181	Felipe Carreon Central School	8	60,000.00
4814	Region X	Ozamis City	128172	Labo Central School	9	60,000.00
4815	Region X	Ozamis City	128203	Narciso B. Ledesma Central School	9	60,000.00
4816	Region X	Ozamis City	128174	Maningcol Central School	10	60,000.00
4817	Region X	Ozamis City	128187	Antero U. Roa Central School	14	60,000.00
4818	Region X	Ozamis City	128164	Ozamiz City Central School	103	160,000.00
4819	Region X	Tangub City	128204	Baluc ES	1	10,000.00
4820	Region X	Tangub City	128219	Banglay Elementary School	1	10,000.00
4821	Region X	Tangub City	128229	Minsubong ES	1	10,000.00
4822	Region X	Tangub City	128238	Aquino ES	1	10,000.00
4823	Region X	Tangub City	500753	Maquillao Integrated School	1	10,000.00
4824	Region X	Tangub City	128254	Sicot ES	1	10,000.00
4825	Region X	Tangub City	128222	Capalaran ES	2	10,000.00
4826	Region X	Tangub City	128224	Hoyohoy ES	2	10,000.00
4827	Region X	Tangub City	128213	San Antonio ES	2	10,000.00
4828	Region X	Tangub City	128251	Pangabuan Beach ES	2	10,000.00
4829	Region X	Tangub City	501036	Polao Integrated School	3	15,000.00
4830	Region X	Tangub City	128239	Balatacan Beach PS	3	15,000.00
4831	Region X	Tangub City	128258	Tugas ES	3	15,000.00
4832	Region X	Tangub City	128225	Isidro D. Tan ES	4	20,000.00
4833	Region X	Tangub City	128218	Vidasto Carillo ES	4	20,000.00
4834	Region X	Tangub City	128256	Simasay ES	4	20,000.00
4835	Region X	Tangub City	128228	Manga ES	6	60,000.00
4836	Region X	Tangub City	128233	Sta. Maria CS	6	60,000.00
4837	Region X	Tangub City	500750	Maloro Integrated School	6	60,000.00
4838	Region X	Tangub City	500752	Pangabuan Integrated School	6	60,000.00
4839	Region X	Tangub City	128243	Guinabot ES	6	60,000.00
4840	Region X	Tangub City	128246	Lorenzo Tan Memorial Central School	7	60,000.00
4841	Region X	Tangub City	128257	Sumirap Central School	9	60,000.00
4842	Region X	Tangub City	128223	Capalaran West ES	17	60,000.00
4843	Region X	Tangub City	128235	Tituron ES	23	80,000.00
4844	Region X	Tangub City	128217	Tangub City CS	33	80,000.00
4845	Region X	Valencia City	126872	Dalit Elementary School	1	10,000.00
4846	Region X	Valencia City	126848	Maapag ES	1	10,000.00
4847	Region X	Valencia City	126834	Cabanbanagan ES	1	10,000.00
4848	Region X	Valencia City	126878	Sinabuagan ES	4	20,000.00
4849	Region X	Valencia City	126841	KAHAPONAN ELEMENTARY SCHOOL	5	60,000.00
4850	Region X	Valencia City	126831	Bagontaas CES	8	60,000.00
4851	Region X	Valencia City	501120	Batangan Integrated School	9	60,000.00
4852	Region X	Valencia City	126879	SINAYAWAN CS	19	60,000.00
4853	Region X	Valencia City	126852	Nabag-o ES	19	60,000.00
4854	Region X	Valencia City	126847	Lurugan Elementary School	22	80,000.00



**2022 SPED PSF Allocation  
Junior High Schools**

No.	Region	Division	School ID	School	No. of LWDs	Allocation
1237	Region X	Misamis Occidental	501881	Tabo-o Integrated School	2	10,000.00
1238	Region X	Misamis Oriental	304102	Tagoloan NHS	2	10,000.00
1239	Region X	Gingoog City	500802	Sioan Integrated School - Elem	2	10,000.00
1240	Region X	Oroquieta City	501972	Apil Integrated School	2	10,000.00
1241	Region X	Tangub City	304041	Lorenzo Tan National High School	2	10,000.00
1242	Region X	Misamis Oriental	304061	Baliwagan NHS	3	15,000.00
1243	Region X	Tangub City	500750	Maloro Integrated School	3	15,000.00
1244	Region X	Malaybalay City	303946	Bangcud National High School	4	20,000.00
1245	Region X	Bukidnon	303947	Baungon National High School	5	50,000.00
1246	Region X	Bukidnon	303987	Talakag NHS	5	50,000.00
1247	Region X	Misamis Oriental	304103	Villanueva NHS	5	50,000.00
1248	Region X	Bukidnon	303951	Bukidnon NSHI	6	50,000.00
1249	Region X	Bukidnon	303978	Pangantucan NHS	7	50,000.00
1250	Region X	Tangub City	304171	Tangub City National High School	9	50,000.00
1251	Region X	Cagayan de Oro City	304108	Bulua National High School	10	50,000.00
1252	Region X	Gingoog City	315504	Gingoog City CNHS - PUNDASAN NHS Annex	10	50,000.00
1253	Region X	Gingoog City	501400	Talon Integrated School - Elem	13	50,000.00
1254	Region X	Gingoog City	304130	Gingoog City CNHS	15	50,000.00
1255	Region X	Gingoog City	315506	Kisandi National High School	18	50,000.00
1256	Region X	Valencia City	303988	Valencia NHS	19	50,000.00
1257	Region X	Misamis Occidental	304031	Clarin NHS	20	50,000.00
1258	Region X	Malaybalay City	303950	Bukidnon National High School	21	70,000.00
1259	Region X	Cagayan de Oro City	304107	Bugo National High School	22	70,000.00
1260	Region X	Cagayan de Oro City	304121	Mambuaya National High School	22	70,000.00
1261	Region X	Iligan City	304145	Iligan City NHS	23	70,000.00
1262	Region X	Bukidnon	303975	New Nongnongan NHS	24	70,000.00
1263	Region X	Lanao del Norte	304005	Lanao del Norte NCHS	25	70,000.00
1264	Region X	Bukidnon	303974	Manolo Fortich NHS	27	70,000.00
1265	Region X	Cagayan de Oro City	304111	CAGAYAN DE ORO NATIONAL HIGH SCHOOL	55	90,000.00
1266	Region X	Oroquieta City	304045	Misamis Occidental NHS	95	130,000.00
1267	Region X	Bukidnon	303979	Salawagan NHS	101	150,000.00
1268	Region XI	Davao De Oro	315812	San Antonio NHS	1	10,000.00
1269	Region XI	Davao De Oro	304172	Andili NHS	1	10,000.00
1270	Region XI	Davao De Oro	315808	ULIP NATIONAL HIGH SCHOOL	1	10,000.00
1271	Region XI	Davao De Oro	304177	Bantacan NHS	1	10,000.00
1272	Region XI	Davao del Norte	500847	Gupitan Integrated School	1	10,000.00
1273	Region XI	Davao del Norte	304255	La Libertad National High School	1	10,000.00
1274	Region XI	Davao del Sur	304265	Barayong National High School	1	10,000.00



**2022 SPED PSF Allocation  
Junior High Schools**

No.	Region	Division	School ID	School	No. of LWDs	Allocation
1202	Region VIII	Leyte	303369	Dulag National High School	21	70,000.00
1203	Region VIII	Ormoc City	303655	Ipil National High School	26	70,000.00
1204	Region VIII	Northern Samar	303570	Polangi National High School	27	70,000.00
1205	Region VIII	Tacloban City	303663	Leyte National High School	31	70,000.00
1206	Region VIII	Eastern Samar	313502	Southern Samar National Comprehensive High School	38	70,000.00
1207	Region VIII	Maasin City	313401	Maasin City National High School	41	90,000.00
1208	Region VIII	Ormoc City	303658	New Ormoc City National High School	49	90,000.00
1209	Region X	Bukidnon	314925	Danatag National High School	1	10,000.00
1210	Region X	Bukidnon	303967	Lantapan National High School	1	10,000.00
1211	Region X	Bukidnon	303972	Malitbog Agricultural HS	1	10,000.00
1212	Region X	Bukidnon	303961	Kiburiao National High School	1	10,000.00
1213	Region X	Bukidnon	501645	Dahilayan Integrated School	1	10,000.00
1214	Region X	Bukidnon	314921	Dologon NHS - Kiharong Annex	1	10,000.00
1215	Region X	Lanao del Norte	304006	Placida Mequiabas Mem. NHS (Lapinig NHS)	1	10,000.00
1216	Region X	Lanao del Norte	304004	Lala NHS	1	10,000.00
1217	Region X	Lanao del Norte	304017	Panoloon NHS	1	10,000.00
1218	Region X	Misamis Occidental	304051	Sapang Dalaga National High School	1	10,000.00
1219	Region X	Misamis Occidental	305723	Felina Sevilla Oaminal National High School	1	10,000.00
1220	Region X	Misamis Oriental	500251	Lantad IS	1	10,000.00
1221	Region X	Misamis Oriental	501321	Lubluban IS	1	10,000.00
1222	Region X	Cagayan de Oro City	315407	East Gusa National High School	1	10,000.00
1223	Region X	Cagayan de Oro City	304112	Carmen National High School	1	10,000.00
1224	Region X	Gingoog City	315503	Gingoog City CNHS - LURISA NHS Annex	1	10,000.00
1225	Region X	Gingoog City	501025	Sulpicio Lugod Integrated School - Elem	1	10,000.00
1226	Region X	Gingoog City	304133	Malibud National High School	1	10,000.00
1227	Region X	Iligan City	304156	Suarez National High School	1	10,000.00
1228	Region X	Ozamis City	304167	Ozamiz City National High School	1	10,000.00
1229	Region X	Tangub City	501036	Polao Integrated School	1	10,000.00
1230	Region X	Tangub City	304050	Sta. Maria National High School	1	10,000.00
1231	Region X	Tangub City	501029	Bintana Integrated School	1	10,000.00
1232	Region X	Valencia City	323802	Catumbalon National High School	1	10,000.00
1233	Region X	Valencia City	500704	Lourdes ES	1	10,000.00
1234	Region X	El Salvador	304787	El Salvador City National High School	1	10,000.00
1235	Region X	Camiguin	303991	Guinsiliban National High School	2	10,000.00
1236	Region X	Misamis Occidental	501638	Petianan Integrated School	2	10,000.00





Republic of the Philippines  
**Department of Education**

O 4 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



To authenticate this document, please scan the QR code. DEPED-OSEC-447637



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.

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### 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;

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- 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

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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