



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

December 12, 2024

REGIONAL MEMORANDUM

No. **1600** s. 2024

**DOWNLOADING OF TRAVEL REIMBURSEMENTS TO THE SCHOOLS DIVISIONS
WITH IDENTIFIED PARTICIPANTS IN VARIOUS REGIONAL ACTIVITIES
UNDER THE SPECIAL NEEDS EDUCATION PROGRAM**

To: Schools Division Superintendents
All Others Concerned

1. This Office, through the Curriculum and Learning Management Division and (CLMD) and Finance Division, shall download travel reimbursements to the schools division offices (SDOs) with identified participants in various regional activities under the Special Needs Education (SNED) Program.
2. Since the original source of funds will not suffice to cover all the claims for travel reimbursement, additional sources of funds which shall include the recently-downloaded Special Needs Education (SNED) Funds that are to be utilized before the end of the year shall also be used in the downloading.
3. A total amount of **Four-Hundred Forty-Nine Thousand Three Hundred Pesos (Php 449,300.00)** charged against the remaining 2023 SNED Funds thru OSEC-8-23-1697 and the recently-received but expiring 2024 SNED Funds thru OSEC-8-24-7290 shall be downloaded to the identified divisions which were given slots and allocations to participate in the following activities:
 - a. Regional Training on the Use of Specialized Equipment and Production of Special Needs Education (Charged to OSEC-8-23-1697)

DIVISION	No. of Pax	AMOUNT
Baybay City	3	3,600.00
Biliran	3	4,200.00
Borongan City	3	5,100.00
Calbayog City	3	6,900.00
Catbalogan City	3	6,000.00
Eastern Samar	4	10,000.00
Leyte	8	12,800.00
Maasin City	3	5,400.00
Northern Samar	3	7,800.00
Samar	3	6,000.00
Southern Leyte	4	6,400.00
Tacloban City	3	4,800.00
	43	79,000.00

- b. Convergence of Special Needs Education Program Implementers
(Charged to OSEC-8-23-1697)

DIVISION	No. of Pax	AMOUNT
Baybay City	2	4,800.00
Biliran	3	6,300.00
Borongan City	3	3,600.00
Calbayog City	2	3,400.00
Catbalogan City	2	3,000.00
Leyte	3	5,100.00
Maasin City	2	4,600.00
Northern Samar	3	5,100.00
Ormoc City	2	4,200.00
Samar	2	2,800.00
Southern Leyte	4	9,200.00
Tacloban City	3	6,300.00
	32	58,400.00

- c. Workshop on the Validation of the Mini SNED Handbook
(Charged to OSEC-8-24-7290)

DIVISION	No. of Pax	AMOUNT
Baybay City	8	10,400.00
Biliran	2	3,000.00
Borongan City	2	4,600.00
Calbayog City	3	6,600.00
Catbalogan City	2	3,800.00
Eastern Samar	2	4,600.00
Leyte	3	4,500.00
Maasin City	2	2,600.00
Northern Samar	2	5,000.00
Ormoc City	2	2,600.00
Samar	2	3,800.00
Southern Leyte	2	2,600.00
Tacloban City	3	4,500.00
	35	58,600.00

- d. Regional Training on Filipino Sign Language
(Charge to OSEC-8-24-7290)

DIVISION	No. of Pax	AMOUNT
Baybay City	5	9,000.00
Biliran	5	8,500.00
Borongan City	6	12,000.00
Calbayog City	5	9,500.00
Catbalogan City	6	9,600.00
Eastern Samar	6	12,000.00
Leyte	6	8,400.00

Maasin City	6	12,000.00
Northern Samar	6	16,800.00
Ormoc City	5	8,000.00
Samar	27	43,200.00
Southern Leyte	6	12,000.00
	89	161,000.00

- e. Inclusive Education Leaders' Summit
(Charged to OSEC-8-24-7290)

DIVISION	No. of Pax	AMOUNT
Baybay City	12	7,200.00
Biliran	13	6,500.00
Borongan City	11	8,800.00
Calbayog City	12	8,400.00
Catbalogan City	11	4,400.00
Eastern Samar	9	7,200.00
Leyte	13	2,600.00
Maasin City	11	8,800.00
Northern Samar	13	20,800.00
Ormoc City	11	4,400.00
Samar	11	4,400.00
Southern Leyte	11	8,800.00
	138	92,300.00

4. All provisions on the charging of travel reimbursements in the previous issuances are rescinded in favor of this new provision to maximize the utilization of the abovementioned funds which need to be utilized within the year. Other provisions which are consistent with this Memorandum remain in effect.

5. Immediate dissemination of and compliance with this Memorandum are desired.


EVELYN R. FETALVERO, CESO III
Regional Director 

Enclosures: None

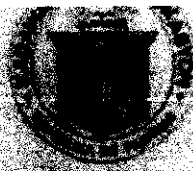
References: RM No. 1160, RM No. 1191, RM No. 1171, RM No.1175, RM No. 1526, RM No. 1328, and RM No. 1507 s. 2024

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

DOWNLOADING OF FUNDS
SPECIAL NEEDS EDUCATION PROGRAM
TRAVEL REIMBURSEMENT



CLMD-DME



Republic of the Philippines
DEPARTMENT OF EDUCATION
 Central Office

SUB-ALLOTMENT RELEASE ORDER
 Fiscal Year 2023

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PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION EPA342 318300100000000 - Current Appropriations Special Education Program		REFERENCE: FY 2023 GAAAO dated 01/03/2023	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-8-23-1697
FUND CODE: 01101101		LEGAL BASIS: Republic Act No. 11936 - FY 2023 GAA	DATE: 18-Apr-23
ORGANIZATION CODE: 070010300008			FISCAL YEAR: FY 2023

PURPOSE:
To cover funding requirements for Program Support Fund to the Implementing DepEd Schools and Offices.

To: The Regional Director
 Regional Office - VIII
 Candabug, Palo, Leyte
 070010300008

Region : 8

PARTICULARS	ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units	MOOE 5021408000	14,187,500.00
AMOUNT IN WORDS: *** Fourteen Million One Hundred Eighty Seven Thousand Five Hundred Pesos Only ***		Total: 14,187,500.00

NOTE: The MOOE and CO allotment herein sub-alloted is valid for obligation until December 31, 2024.

The above sub-allotments have been made available for expenditures of the Region/Division/School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overruns is prohibited. Parties responsible for the incurrence of overruns shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

CERTIFIED CORRECT:

[Signature]
CHOLITA E. TIONG
 Chief Administrative Officer
 Budget Division

APPROVED:

[Signature]
ANNALYN M. REVILLA
 Undersecretary for Finance



Republic of the Philippines
DEPARTMENT OF EDUCATION

Central Office

SUB-ALLOTMENT RELEASE ORDER

Fiscal Year 2024

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PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA343 310300100005000 - Continuing Appropriations Special Education Program		REFERENCE: FY 2023 GAAAO dated 1/3/2023	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-8-24-7290
		LEGAL BASIS: Republic Act No. 11936 - FY 2023 GAA	DATE: 19-Nov-24
FUND CODE: 01102101	ORGANIZATION CODE: 070010100000		FISCAL YEAR: FY 2024
PURPOSE: Program Support Funds for the conduct of Special Needs Education (SNED) related Activities of Implementers (Batch 2).			
To: The Regional Director Regional Office - VIII Candahug, Palo, Leyte 070010300008			Region : 8
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	781,558.00
AMOUNT IN WORDS: *** Seven Hundred Eighty One Thousand Five Hundred Fifty Eight Pesos Only ***			Total: <u>781,558.00</u>
NOTE: The MOOE or CO allotment herein sub-alloted are valid for obligation until December 31, 2024.			

The above sub-allotments have been made available for expenditures of the Region/Division/School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

CERTIFIED CORRECT:

MA. BELEN D. DEMONTEVERDE
MA. BELEN D. DEMONTEVERDE
Supervising Administrative Officer
OIC, Finance Service-Budget Division

APPROVED:

ANNALYN M. SEVILLA
ANNALYN M. SEVILLA
Undersecretary for Finance



Republic of the Philippines
Department of Education

04 OCT 2021

DepEd ORDER
No. **042**, s. 2021

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

To: Undersecretaries
Assistant Secretaries
Minister, Basic, Higher, and Technical Education, BARMM
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. The Department of Education (DepEd), through the Bureau of Learning Delivery (BLD), issues the enclosed **Guidelines on the Utilization of Program Support Funds (PSF) for Special Education (SPED) Program**.
2. Pursuant to DepEd Order No. 021, s. 2019 titled **Policy Guidelines on the K to 12 Basic Education Program**, appropriate programs and services are provided to Learners with Disabilities. These programs and services include academic interventions, curriculum adaptation, learning resource support, career and guidance counseling programs, and transition programs, among others.
3. These guidelines are issued to ensure the effective and efficient utilization of the SPED Program Support Fund (PSF). The PSF shall be used for eligible SPED-related activities and expenses as stated in Enclosure No. 1.
4. All existing Orders and Memoranda inconsistent with this Order are rescinded. These guidelines shall be implemented starting Fiscal Year 2021 unless sooner repealed, amended, or rescinded.
5. For more information, please contact the **Bureau of Learning Delivery-Student Inclusion Division**, 4th Floor Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at bld.sid@deped.gov.ph or telephone numbers (02) 8635-5669 and (02) 8634-1250.
6. Immediate dissemination of and strict compliance with this Order is directed.


LEONOR MAGTOLIS BRIONES
Secretary



Encis.:
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.

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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.

