

Enclosures: As stated

References: As stated

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

Downloading of Funds

LWDs

CLMD-LRMS-JBB

Enclosures: As stated

References: As stated

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

Downloading of Funds

LWDs

CLMD-LRMS-JBB

ANNEX E

SUBJECT : **GUIDELINES ON THE UTILIZATION OF DIRECTLY RELEASED FUNDS FOR THE PROCUREMENT, DISTRIBUTION, AND UTILIZATION OF 2025 MANIPULATIVE MATERIALS FOR LEARNERS WITH DISABILITIES**

TO : **ALL REGIONAL DIRECTORS**

1. This establishes the guidelines on the utilization of the directly released funds for the provision of manipulative materials for learners with disabilities (LWDs) as learning resources (LRs) for the 74 identified Inclusive Learning Resource Centers (ILRCs), special schools for specific disabilities, and or regular schools with high LWDs enrollees in the regions.
2. With the approval of the Fiscal Year (FY) 2025 General Appropriations Act (GAA), a budget amounting to **One Hundred Million Pesos (P100,00,000)** under the FY 2025 (R.A. 12116) Textbooks and Other Instructional Materials (TBIMs) program shall cover the procurement and distribution of manipulative materials for LWDs. This follows the Special Provision No. 13, FY 2025 GAA (Provision of Learning Resources for LWDs).
3. Attached as **Annex E.1** is the allocation per RO of said One Hundred Million Pesos. **Annex E.2** is the detailed allocation list. In the procurement and distribution of the manipulative materials for LWDs, the list of the items to be procured is provided in **Annex E.3**. The ROs and SDOs have the discretion to establish the specifications for each item based on the availability in their respective localities, provided that the total target quantities per school as indicated in Annex B are not reduced. You may access Annexes E.2 and E.3 via this link: <https://tinyurl.com/fwn8jeaw>.
4. The ROs or SDOs shall facilitate the procurement and distribution of the manipulative materials based on the pre-determined schools per SDO. The said materials shall be delivered to the 74 predetermined public schools.
5. The ROs or SDOs may conduct any applicable procurement modality, under Republic Act (RA) No. 9184¹, *An Act Providing for the Modernization, Standardization and Regulation of the Procurement Activities of the Government and for Other Purposes*, and its Implementing Rules and Regulations (IRR).
6. Any excess amount or remaining balance from the funds may be utilized to support Regional Office (RO) or Schools Division Office (SDO) Special Needs Education (SNEd) initiatives, including the provision of learning resources as well as the procurement, production, or delivery of other SNEd-related items.
7. For your guidance and strict compliance.

¹ Republic Act 12009, the New Government Procurement Reform Act, and its Implementing Rules and Regulations.

Annex E.3

List of Recommended Educational Materials/Tools/Equipment/Paraphernalia for Learners with Disabilities

225 Items	Quantities of Items for Procurement	Quantities Requested to be Procured	Region I	Region II	Region III	Region IV A	Region IV B	Region V	Region VI	Region VII	Region VIII	Region IX	Region X	Region XI	Region XII	Caraga	CA	MCR	Total
			2	1	2	0	3	1	1	2	1	1	1	1	2	1	0	2	
1 Beads and Barrel	3 sets	222	2,805	2,244	2,805	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	6,792	41,514
			3	3	3	4	1	3	3	2	3	3	3	3	2	3	4	2	7
2 Threading Shape	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	36	222
3 Odyssey Loop	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	36	222
4 Shape Sorter	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	36	222
5 Buckle Pillow Toy	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	36	222
6 Bolts and Nuts building Blocks	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	36	222
7 Building Blocks	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	36	222

17	Unit Division Board	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	36	222
18	Number Braille Blocks	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	36	222
19	Counter Shape Black Base	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	36	222
20	Multiplication Board Set	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	36	222
21	Puzzle Boards - World Map 7 Continents	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	36	222
22	Alphabet Puzzle (upper and lower case)	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	36	222
23	Sand Paper Letters and Numbers (upper and lower case)	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	36	222

46	Squared Paper Worksheets (for Dyslexic) A4 paper, 1-reams each sq. size 1-cm squared, 1.5-cm squared, 2-cm squared, 1/2-inch squared, 1/4-inch squared,	3 sets of 1 ream / square size or 5 reams / set	1110	75	60	75	60	60	60	60	60	60	60	60	60	60	60	60	180	1110
47	Life Cycle Puzzle Board (Bird, Butterfly, Mosquito, Chicken, Frog, Fly)	3 sets	222	15	12	15	12	12	12	12	12	12	12	12	12	12	12	12	36	222

<p>hair type in mind and are made from different materials like wood, plastic, and ceramic. They'll also have different bristle types, including synthetic, boar, or mixed. Set of combs to include: • All- purpose comb • Barber comb • Wide- tooth comb • Fine-tooth comb • Pick comb</p>														
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

<ul style="list-style-type: none"> • Pin-tail comb • Rat-tail comb • Teasing comb 														
<p>Brushes are essential tools when it comes to cutting and styling hair. Many brushes are created with a specific hair type in mind and are made from different</p>	1 set	74	5	4	5	4	4	4	4	4	4	4	12	74

67	<p>materials like wood, plastic, and ceramic. They'll also have different bristle types, including synthetic, boar, or mixed.</p> <p>Set of brushes to include:</p> <ul style="list-style-type: none"> • vent brushes • nylon bristle brushes • styling brushes • thermal brushes that vary in diameter. <p>ELECTRIC CLIPPER</p>	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
67	<p>materials like wood, plastic, and ceramic. They'll also have different bristle types, including synthetic, boar, or mixed.</p> <p>Set of brushes to include:</p> <ul style="list-style-type: none"> • vent brushes • nylon bristle brushes • styling brushes • thermal brushes that vary in diameter. <p>ELECTRIC CLIPPER</p>	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8																																																																																																																																

68	Electric Appliances including <ul style="list-style-type: none"> • professional blow dryer • curling irons that vary in barrel width • straightening/flat irons • and/or a diffuser • electric razor with various guard attachments to shape up necklines and facial hair and execute several cuts. 	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
69	DUSTER BRUSH	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148

11	Boning knife	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
4	Boning knife	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
11	Cleaver knife	2 pcs	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
5	Cleaver knife	2 pcs	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
11	Paring Knife	2 pcs	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
6	Paring Knife	2 pcs	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
11	Oysters knife	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
7	Oysters knife	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
11	Dough Cutter	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
8	Dough Cutter	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
11	Serrated Knife	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
9	Serrated Knife	2 sets	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
12	Multi-purpose Kitchen Scissors/ Shears	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
0	Multi-purpose Kitchen Scissors/ Shears	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
12	Stainless Steel Utility Kitchen Shears, 8.5-Inch	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
1	Stainless Steel Utility Kitchen Shears, 8.5-Inch	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
12	Offset Angular Palette knife	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
2	Offset Angular Palette knife	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
12	Cutting Board	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
3	Cutting Board	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
12	Brush	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
4	Brush	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
12	Funnels	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148
5	Funnels	2 units	148	10	8	10	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	24	148

<p>sometimes other auxiliary percussion instruments set up to be played by one person. The drummer typically holds a pair of matching drumsticks, and uses their feet to operate hi-hat and bass drum pedals.</p>																				74
<p>21 6 Percussion Kit - 1 set (a tunable drum practice pad or</p>	1 set	74	5	4	5	4	4	4	4	4	4	4	4	4	4	4	4	4	12	74

