




Republic of the Philippines
Department of Education
 Schools Division Office - Calbayog City

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DIVISION MEMORANDUM

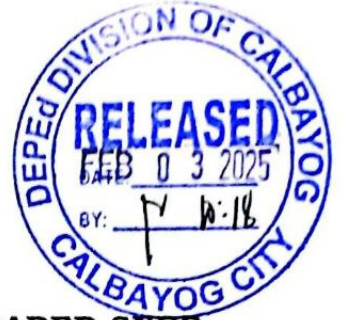
No. 084 s. 2025

To : Public Schools District Supervisors
 School Heads (Public Elem, JHS, SHS)
 SNEd Teachers/Coordinators
 All Other Concerned

FROM : 
MARGARITO A. CADAYONA, JR. PhD, CESO VI
 OIC - Schools Division Superintendent

SUBJECT: **GUIDELINES ON THE UTILIZATION OF DOWNLOADED SNED FUND CY 2024 TO RECIPIENT SCHOOLS**

DATE : **January 31, 2025**



1. In reference with Regional Memorandum No. 1459, s. 2024 on the Downloading of the FY 2024 Special Need Education (SNED) Program Support Fund, attached is DepEd Order No. 042, s. 2021 which provides the existing **Guidelines on the Utilization of Program Support Funds for Special Need Education (SNED)** to wit the following SNED-PSF FY 2024 recipients shall follow:

Elementary

1. Calbayog Pilot CS
2. Pinamurotan IS
3. Obrero ES
4. Carmen ES
5. Dagum ES
6. Matobato ES
7. SPED Center
8. Bayo ES
9. Cagbilwang ES
10. Capacuhan ES
11. De Victoria ES
12. San Rufino ES
13. Tarabucan CES
14. Bante ES
15. Malopalo ES
16. Tinambacan ES
17. Tomaligues IS

18. Baay ES
19. Cag-olango ES
20. San Joaquin ES
21. Nijaga ES
22. Calbayog East CS
23. Migara ES
24. Anislag ES
25. Roxas I ES
26. Trinidad CS
27. Acedillo IS
28. Lonoy IS
29. Limarayon IS
30. Bugtong ES
31. Malayog ES
32. Tinaplacan ES
33. Cagmanipis N. IS

Junior HS

1. Carayman NHS
2. Pinamurotan IS
3. Bagacay IS
4. Calbayog City NHS
5. Cabatuan NHS
6. Mabini II IS
7. Mag-ubay NHS
8. Tabawan IS
9. San Policarpo NHS
10. Gadgaran IS
11. Limarayon IS
12. Canjumadac IS

Senior HS

13. Calbayog City NHS
14. Tarabucan NHS
15. San Joaquin NHS

2. The above SNED-PSF recipient schools shall utilize the fund on/before **December 31, 2025**. Attached herewith as enclosures are the guidelines, Regional Memorandum, Sub-ARO, amount per recipient and report needed.

3. Immediate dissemination of and strict compliance with this Memorandum are desired.



SUMMARY OF THE FY 2024 SNED PROGRAM SUPPORT FUNDS BUDGET ALLOCATION FOR THE RECIPIENT SCHOOLS DIVISION OFFICES AND IMPLEMENTING SCHOOLS								
SCHOOLS DIVISION	SDO PSF	NO. OF ES	ELEMENTARY PSF	NO. OF JHS	JHS PSF	NO. OF SHS	SHS PSF	TOTAL
Baybay City	85,000.00	30	250,000.00	3	12,000.00	1	3,000.00	350,000.00
Biliran	85,000.00	31	610,000.00	11	53,000.00	7	21,000.00	769,000.00
Borongan City	85,000.00	14	160,000.00	3	46,000.00	1	3,000.00	294,000.00
Calbayog City	85,000.00	33	330,000.00	12	53,000.00	3	9,000.00	477,000.00
Catbalogan City	85,000.00	13	200,000.00	3	12,000.00	1	3,000.00	300,000.00
Eastern Samar	85,000.00	96	680,000.00	16	57,000.00	9	33,000.00	855,000.00
Leyte	85,000.00	303	2,930,000.00	56	316,000.00	20	66,000.00	3,397,000.00
Maasin City	85,000.00	43	700,000.00	15	159,000.00	4	15,000.00	959,000.00
Northern Samar	85,000.00	198	1,660,000.00	38	362,000.00	13	56,000.00	2,163,000.00
Ormoc City	85,000.00	74	2,355,000.00	21	342,000.00	8	24,000.00	2,806,000.00
Samar	85,000.00	80	535,000.00	17	154,000.00	5	15,000.00	789,000.00
Southern Leyte	85,000.00	62	730,000.00	19	74,000.00	3	9,000.00	898,000.00
Tacloban City	85,000.00	30	680,000.00	8	144,000.00	2	23,000.00	932,000.00
	1,105,000.00	1,007	11,820,000.00	222	1,784,000.00	77	280,000.00	14,989,000.00



Republic of the Philippines
DEPARTMENT OF EDUCATION

Regional Office - VIII

SUB-ALLOTMENT RELEASE ORDER

Fiscal Year 2024

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA342 310300100005000 - Current Appropriations Special Needs Education Program		REFERENCE: OSFC-8-24-5157 dated Jul 18 2024	SUB-ALLOTMENT RELEASE ORDER NO. RO-8-24-1694
FUND CODE: 01101101		LEGAL BASIS: Republic Act No. 11975 - FY 2024 GAA	DATE: 21-Nov-24
ORGANIZATION CODE: 070010300008			FISCAL YEAR: FY 2024
PURPOSE: Transfer of Program Support Funds for Special Needs Education Program implementing DepEd Schools and Offices.			
To: The Schools Division Superintendent Schools Division of Calbayog City DepEd - Region VIII 070010808009			Region : 8
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	477,000.00
AMOUNT IN WORDS: *** Four Hundred Seventy Seven Thousand Pesos Only ***			Total: <u>477,000.00</u>
NOTE: The MOOE or CU allotment herein sub-allotted are valid for obligation until December 31, 2025.			

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:

GARY JAY N. CALIPAYAN
Administrative Officer V/Budget Officer III

RECOMMENDING APPROVAL:

ALMA E. SUYOM
Chief Administrative Officer

APPROVED:

EVELYN R. FETALVERO, CESO III
Regional Director

**PROGRAM SUPPORT FUND
FOR ELEMENTARY SCHOOLS**

No.	Region	Division	School ID	School Name	Male	Female	Total	SNED P5F
1	Region VIII	Calbayog City	123989	Calbayog Pilot Central Elementary School	3	4	7	10,000.00
2	Region VIII	Calbayog City	502299	Pinamurotan Integrated School	1	0	1	5,000.00
3	Region VIII	Calbayog City	123998	Obrero Elementary School	4	3	7	10,000.00
4	Region VIII	Calbayog City	124008	Carmen Elementary School	0	1	1	5,000.00
5	Region VIII	Calbayog City	124009	Dagum Elementary School	5	0	5	5,000.00
6	Region VIII	Calbayog City	124019	Matobato Elementary School	1	3	4	5,000.00
7	Region VIII	Calbayog City	194001	Calbayog City SPED Center	51	39	90	95,000.00
8	Region VIII	Calbayog City	124054	Bayo Elementary School	1	0	1	5,000.00
9	Region VIII	Calbayog City	124057	Cagbilwang Elementary School	0	1	1	5,000.00
10	Region VIII	Calbayog City	124087	Capacuhan Elementary School	1	0	1	5,000.00
11	Region VIII	Calbayog City	124089	De Victoria Elementary School	10	6	16	35,000.00
12	Region VIII	Calbayog City	124110	San Rufino Elementary School	1	0	1	5,000.00
13	Region VIII	Calbayog City	124115	Tarabucan Central Elementary School	0	1	1	5,000.00
14	Region VIII	Calbayog City	124119	Bante Elementary School	1	0	1	5,000.00
15	Region VIII	Calbayog City	124125	Malopalo Elementary School	0	1	1	5,000.00
16	Region VIII	Calbayog City	124128	Tinambacan Central School	0	1	1	5,000.00
17	Region VIII	Calbayog City	500749	Tomaligues Integrated School	1	0	1	5,000.00
18	Region VIII	Calbayog City	124118	Baay Elementary School	2	0	2	5,000.00
19	Region VIII	Calbayog City	124134	Cag-olango Elementary School	0	1	1	5,000.00
20	Region VIII	Calbayog City	124141	San Joaquin Central Elementary School	14	6	20	35,000.00
21	Region VIII	Calbayog City	123997	Nijaga Elementary School	4	1	5	5,000.00
22	Region VIII	Calbayog City	124006	Calbayog East Central Elementary School	2	0	2	5,000.00
23	Region VIII	Calbayog City	124022	Migara Elementary School	0	1	1	5,000.00
24	Region VIII	Calbayog City	124030	Anislag Elementary School	1	0	1	5,000.00
25	Region VIII	Calbayog City	124045	Roxas I Elementary School	1	0	1	5,000.00
26	Region VIII	Calbayog City	124051	Trinidad Central Elementary School	3	3	6	10,000.00
27	Region VIII	Calbayog City	501935	Acedillo Integrated School	2	0	2	5,000.00
28	Region VIII	Calbayog City	501939	Lonoy Integrated School	1	2	3	5,000.00
29	Region VIII	Calbayog City	502297	Limarayon Integrated School	2	2	4	5,000.00
30	Region VIII	Calbayog City	124129	Bugtong Elementary School	1	2	3	5,000.00
31	Region VIII	Calbayog City	124138	Malayog Elementary School	1	0	1	5,000.00
32	Region VIII	Calbayog City	124142	Tinaplacan Elementary School	1	0	1	5,000.00
33	Region VIII	Calbayog City	502436	Cagmanipis Norte Integrated School	1	2	3	5,000.00
							TOTAL	330,000.00

**PROGRAM SUPPORT FUND
FOR JUNIOR HIGH SCHOOLS**

No.	Region	BEIS Sch School Name	Male	Female	Total	SNED PSF
			Male	Female	Total	
1	Region VIII	313806 Carayman National High School	1	0	1	3,000.00
2	Region VIII	502299 Pinamurotan Integrated School	1	1	2	3,000.00
3	Region VIII	500807 Bagacay Integrated School	4	1	5	3,000.00
4	Region VIII	313801 Calbayog City National High School	12	10	22	20,000.00
5	Region VIII	303647 Cabatuan National High School	2	1	3	3,000.00
6	Region VIII	502298 Mabini II Integrated School	0	1	1	3,000.00
7	Region VIII	303644 Mag-ubay National High School	1	0	1	3,000.00
8	Region VIII	500238 Tabawan Integrated School	1	1	2	3,000.00
9	Region VIII	303651 San Policarpo National High School	1	0	1	3,000.00
10	Region VIII	500237 Gadgaran Integrated School	0	1	1	3,000.00
11	Region VIII	502297 Limarayon Integrated School	1	1	2	3,000.00
12	Region VIII	502305 Canjumadac Integrated School	1	1	2	3,000.00
						53,000.00

**PROGRAM SUPPORT FUND
FOR SENIOR HIGH SCHOOLS**

No.	Region	Division	BEIS Schoc	School Name	Male	Female	Total	
					Male	Female	Total	
1	Region VIII	Calbayog C	313801	Calbayog City National High Scho	4	1	5	3,000.00
2	Region VIII	Calbayog C	303652	Tarabucan National High School	1	0	1	3,000.00
3	Region VIII	Calbayog C	303650	San Joaquin National High School	1	0	1	3,000.00
							TOTAL:	9,000.00



Republic of the Philippines
Department of Education

04 OCT 2021

DEPED ORDER
 No. 021, s. 2021

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

- To: Undersecretaries
 Assistant Secretaries
 Minister, Basic, Higher, and Technical Education, BARM
 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 bid.sidadeped.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



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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, have clearly express the aim of guaranteeing quality education for all by providing the required financial support to realize 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 (BOLD-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;

- 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

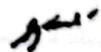
- 8.1 The Central Office, through BLD-SID, shall conduct regular monitoring of program implementation/fund utilization of the Recipient Offices and regular consultative meeting/ Program Implementation Review (PIR) with the Regional SPED Focal Persons. Results of such monitoring shall be used to continuously 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





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

November 18, 2024

REGIONAL MEMORANDUM

No. **1459** s. 2024

**DOWNLOADING OF THE FY 2024 SPECIAL NEEDS EDUCATION (SNED)
PROGRAM SUPPORT FUNDS TO THE RECIPIENT
DIVISIONS AND SCHOOLS**

To: Schools Division Superintendents
All Others Concerned

1. Attached is DM-CT-2024-22 dated June 25, 2024 from the Office of the Undersecretary for Curriculum and Teaching, announcing the recipients of the 2024 SPED PSF which shall be downloaded to the respective divisions and implementing schools following the attached budget allocation.
2. As stipulated in DepEd Order No. 42, s. 2021 and as amended by DepEd Order No. 18, s. 2022, the recipient divisions and schools are directed to observe the guidelines and procedures on the utilization of the said funds based on the eligible expenses to ensure that the objectives of the program will be realized.
3. For this fiscal year, the divisions are advised to prioritize the utilization of funds for monitoring and evaluation of the program and conduct of trainings on SPED content and pedagogy, use of the Filipino Sign Language (FSL), development of the Individualized Education Plan (IEP), and use of the Multi-factored Assessment Tool (MFAT) while the schools are reminded to give emphasis on formal assessment and rehabilitation of learners with disabilities (LWDs) and acquisition of specialized devices and equipment for instructional purposes.
4. In view of this, the Regional Office, through the Finance Division and Curriculum and Learning Management Division (CLMD), shall download a total amount of **Fourteen Million Nine Hundred Eighty-Nine Thousand Pesos (Php 14,989,000.00)** to the 13 Schools Divisions as indicated in Enclosure A (Summary of the 2024 SNED PSF Budget Allocation for the Recipient Schools Divisions Offices and Implementing Schools).
5. The said amount shall be taken from the SNED Funds under **Sub-Allotment Release Order No. OSEC-8-24-5157 dated July 18, 2024 which shall be valid for utilization until December 31, 2025.**
6. The Schools Divisions Superintendents, with the help of the Division SNED Supervisors, shall see to it that the recipients, particularly the field schools, shall be oriented and given technical assistance on the proper utilization and liquidation the said funds.

7. To ensure easier tracking and proper utilization of funds, only one utilization report template attached in Enclosure B shall be used by all recipient divisions and schools.
8. Immediate dissemination of and compliance with this Memorandum are desired.


EVELYN R. FETALVERO, CESO III
Regional Director

Enclosures: As stated

References: As stated

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

LEARNERS WITH DISABILITIES
PROGRAM SUPPORT FUNDS
SPECIAL NEEDS EDUCATION PROGRAM

CLMD-DME



Enclosure B to Regional Memorandum No. _____ s. 2024

FY 2024 SNED PSF UTILIZATION REPORT			
Objects of Expenditures Itemized per Category of Eligible Expense	Allocated Amount	Utilized Amount	Remaining Amount (Includes both Unobligated and Obligated Amount that have not been paid yet)
A. SDOs (This refers only to the SDO SNED PSF)			
M&E of the SPED Program			
Attendance to Trainings/Activities on SNED and inclusive education			
Advocacy Programs and other related expenses			
TOTAL AMOUNT FOR THE SDO	0.00	0.00	0.00
B. SCHOOLS (This should correspond to the total amount of downloaded PSF for ALL the schools with tagged LWDs in the division)			
Formal Assessment or Rehabilitation of LWDs			
Acquisition of specialized materials or devices for instructional purposes			
Attendance to trainings/activities on SPED and inclusive education			
Immersion of LWDs and participation to sports, academic, and co-curricular activities			
Communication expenses of SPED implementers			
TOTAL AMOUNT FOR THE SCHOOLS	0.00	0.00	0.00
C. TEVs (This is the separate total amount downloaded to the SDO for travel reimbursement to national and regional activities from time to time, if there is any)			
Total Claims for TEV			
TOTAL AMOUNT FOR TEVs	0.00	0.00	0.00
D. PSF FOR ILRC CONVERSION (This refers to the total amount downloaded to the pilot SDO with identified school for the conversion to ILRC, if any)			
Phase 1 Downloading (Repair/Construction)			
Phase 2 Downloading (Purchase of Equipment & Facilities)			
TOTAL AMOUNT FOR ILRC	0.00	0.00	0.00